

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Sec. 368(a)(1)(F)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The transaction was executed on 4/6/2018. For a U.S. Shareholder whose taxable year is a calendar year, the transaction is reportable in 2018.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ /S/ Steven M. Hill Date ▶ 04/20/2018

| | | | | | |
|-------------------------------|--|----------------------|-------------------------|---|------|
| Paid Preparer Use Only | Print your name ▶ <u>A signed copy is maintained by the issuer</u> | Preparer's signature | Date ▶ <u>Treasurer</u> | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | Firm's EIN ▶ | |
| | Firm's address ▶ | | | Phone no. | |

Fund Name: PowerShares MSCI Global Timber Portfolio

EIN: 26-0902749

Attachment to Form 8937

On April 6, 2018, Invesco completed its acquisitions of several Guggenheim Investments' ETF funds. Invesco is the parent company of PowerShares ETF funds.

Fund name and cusip are changed as a result of such acquisitions as below:

| New Name | New Cusip | Old Name | Old Cusip | Ticker |
|--|------------------|-----------------------------------|------------------|---------------|
| PowerShares MSCI Global Timber Portfolio | 73936Q587 | Guggenheim MSCI Global Timber ETF | 18383Q879 | CUT |