

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PowerShares S&P SmallCap 600® Pure Value Portfolio		2 Issuer's employer identification number (EIN) 20-4158456	
3 Name of contact for additional information PowerShares Client Services	4 Telephone No. of contact 800-983-0903	5 Email address of contact info@powershares.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3500 Lacey Road, Suite 700		7 City, town, or post office, state, and ZIP code of contact Downers Grove, IL 60515	
8 Date of action 04/06/2018		9 Classification and description Acquisition of Guggenheim ETF Funds	
10 CUSIP number See Attachment	11 Serial number(s)	12 Ticker symbol See Attachment	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On April 6, 2018, Invesco completed its acquisitions of several Guggenheim Investments' ETF funds. Invesco is the parent company of PowerShares ETF funds. See attachment for detailed information.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ None.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ Cusip and name change.

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 S&P SmallCap 600® Pure Value Portfolio
EIN: 20-4158456

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 S&P SmallCap 600® Pure Value Portfolio	739371631	RYDEX ETF Trust - Guggenheim S&P SmallCap 600® Pure Value ETF	78355W700	RZV