Part I Reporting Issuer

Issuer's name: PowerShares S&P 500® Equal Weight Consumer Discretionary Portfolio
Issuer's EIN: 20-5602161

Name of contact: PowerShares Client Services
Telephone No. of contact: 800-983-0903
Email address of contact: info@powershares.com
Number and street: 3500 Lacey Road, Suite 700
City, town, or post office: Downers Grove, IL
State: IL
ZIP code: 60515

Date of action: 04/06/2018
Classification and description: Acquisition of Guggenheim ETF Funds

Part II Organizational 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.

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.

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.

/S/ Steven M. Hill

Date 04/20/2018

Print your name ► A signed copy is maintained by the issuer

Paid Preparer Use Only

Print/Type preparer’s name Preparer’s signature Date

Check □ if self-employed Firm’s EIN ►

Firm’s name ► Firm’s address ►

Phone no.  

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
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:

<table>
<thead>
<tr>
<th>New Name</th>
<th>New Cusip</th>
<th>Old Name</th>
<th>Old Cusip</th>
<th>Ticker</th>
</tr>
</thead>
<tbody>
<tr>
<td>PowerShares S&amp;P 500® Equal Weight Consumer Discretionary Portfolio</td>
<td>739371847</td>
<td>RYDEX ETF Trust - Guggenheim S&amp;P 500® Equal Weight Consumer Discretionary ETF</td>
<td>78355W882</td>
<td>RCD</td>
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</tbody>
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