

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)

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No

Horizontal lines for providing information regarding loss recognition.

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.

Horizontal lines for providing other necessary information.

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

Table with 5 columns: Print your name ▶ A signed copy is maintained by the issuer, Title ▶ Treasurer, Print/Type preparer's name, Preparer's signature, Date, Check [] if self-employed, PTIN, Firm's name ▶, Firm's EIN ▶, Firm's address ▶, Phone no.

Fund Name: PowerShares S&P 500® Equal Weight Materials Portfolio
EIN: 20-5602720

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 500® Equal Weight Materials Portfolio	739371763	RYDEX ETF Trust - Guggenheim S&P 500® Equal Weight Materials ETF	78355W825	RTM