

**Report of Organizational Actions
 Affecting Basis of Securities**

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
PowerShares S&P 500® Pure Value Portfolio		20-4156561	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
PowerShares Client Services	800-983-0903	info@powershares.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
3500 Lacey Road, Suite 700		Downers Grove, IL 60515	

8 Date of action		9 Classification and description	
04/06/2018		Acquisition of Guggenheim ETF Funds	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment		See Attachment	

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	Title ▶ <u>Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	

Fund Name: PowerShares S&P 500® Pure Value Portfolio

EIN: 20-4156561

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® Pure Value Portfolio	739371714	RYDEX ETF Trust - Guggenheim S&P 500® Pure Value ETF	78355W304	RPV