## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service			See separate instructions.		
Part I Reporting	ssuer		<u> </u>		
1 Issuer's name				2 Issuer's employer ident	ification number (EIN)
D	FO D			20.2404	-74
PowerShares S&P 500® To 3 Name of contact for add		Telenhon	e No. of contact	5 Email address of contact	5/1
Varie of contact for acc	alional illionnation 4	relepitor	o No. or contact	C Email address of contact	
PowerShares Client Service	ces		800-983-0903	info@powershares.com	
6 Number and street (or P		elivered to		7 City, town, or post office, star	te, and ZIP code of contact
3500 Lacey Road, Suite 70	0	Downers Grove, IL 60515			
8 Date of action		9 Class	sification and description		
04/07/2010		01-14	lan af Commandador ETE Eur	and a	
04/06/2018 <b>10</b> CUSIP number	11 Serial number(s)	Acquisit	ion of Guggenheim ETF Full  12 Ticker symbol	13 Account number(s)	
TO COOM HAMBON	Tr Corial Harrison (6)		12 Hoker cymber	7 to ocan mamber(e)	
See Attachment			See Attachment		
	nal Action Attach	additiona	statements if needed. Se	ee back of form for additional que	estions.
				te against which shareholders' owne	
				ggenheim Investments' ETF funds	. Invesco is the
parent company of PowerS	Shares ETF funds. Se	e attachm	ent for detailed information		
			tion on the basis of the secur	ity in the hands of a U.S. taxpayer as	an adjustment per
share or as a percenta	age of old basis ► Non	e.			
16 Describe the calculation	on of the change in bas	is and the	data that supports the calcula	ation, such as the market values of s	ecurities and the
valuation dates ► Cus	sip and name change.				

Par	t II	С	Organizational Action (continued)				
17	List tl	he a	applicable Internal Revenue Code section(s	s) and subsection(s) upon which the tax to	reatment	is based ▶	IRC Sec. 368(a)(1)(F)
18	Can a	any	resulting loss be recognized? ► No				
			any other information necessary to implem				saction was executed on
4/6/20	)18. F	For	a U.S. Shareholder whose taxable year	is a calendar year, the transaction is re	portable	e in 2018.	
			penalties of perjury, I declare that I have examit is true, correct, and complete. Declaration of p				
Sian		JIICI,			mation of	Willon prepare	rias arry knowledge.
Sign Here						04/20/	2018
	510	gnati			Date ►		
	Pr	rint y	our name ► A signed copy is maintained	by the issuer	Title ►	Treasurer	
Paid				Preparer's signature	Date		heck if PTIN
Pre		er 📙					elf-employed
Use		ly∤	Firm's name				irm's EIN ▶
Car -'	Ec	_	Firm's address >	Department of the Trees.			hone no.
Selia	ı UIIII	. 033	37 (including accompanying statements) to	z. Dopariment of the freasury, internal Re	veriue 36	or vice, Oguel	1, 01 0420170004

Fund Name: PowerShares S&P 500® Top 50 Portfolio

EIN: 20-2494571

## 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® Top 50 Portfolio	739371698	RYDEX ETF Trust - Guggenheim S&P 500® Top 50 ETF	78355W205	XLG