Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer’s name
   PowerShares China Technology Portfolio

2 Issuer’s employer identification number (EIN)
   27-1023814

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
   05/18/2018

9 Classification and description
   Acquisition of Guggenheim ETF Funds

10 CUSIP number
   See Attachment

11 Serial number(s)
   See Attachment

12 Ticker symbol

13 Account number(s)
   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 May 18, 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 5/18/2018. 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  
05/25/2018

Print/Type preparer’s name  
Preparer’s signature  
Date  
Check ☐ if self-employed  
PTIN

Paid Preparer Use Only  
Firm’s name  
Firm’s address  
Firm’s EIN  
Phone no.

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

On May 18, 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 China Technology Portfolio</td>
<td>73936Q553</td>
<td>Guggenheim China Technology ETF</td>
<td>18383Q135</td>
<td>CQQQ</td>
</tr>
</tbody>
</table>