



**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)

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**18** Can any resulting loss be recognized? ▶ No

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**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.

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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

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>A signed copy is maintained by the issuer</u>	Preparer's signature	Date ▶ <u>Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

**Fund Name:** PowerShares S&P Spin-Off Portfolio

**EIN:** 20-5960089

**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:

<b>New Name</b>	<b>New Cusip</b>	<b>Old Name</b>	<b>Old Cusip</b>	<b>Ticker</b>
PowerShares S&P Spin-Off Portfolio	739371888	Guggenheim S&P Spin-Off ETF	18383M605	CSD