Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
PowerShares Japan Curre	ncy Hedged Low V	47-3266065		
3 Name of contact for add	4 Telephon	e No. of contact	5 Email address of contact	
PowerShares Cilent Service	ces		800-983-0903	Info@powershares.com
6 Number and street (or P	.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
3500 Lacey Road, Suite 70	10			Downers Grove, IL 60515
8 Date of action 9 Classification and description				- 77
See Attachment Full Fund Liquidation				
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment			See Attachment	
				ee back of form for additional questions.
14 Describe the organiza	tional action and, if a	applicable, the	date of the action or the da	ate against which shareholders' ownership is measured for
				r 29, 2017, wherein all of the shares of the Fund were
redeemed in exchange for	· liquidating distrib	ution(s) purs	uant to a plan of liquidatio	n and termination.
		176		
		_		
	11			
15 Describe the quantital	tive effect of the orga	anizational ac	tion on the basis of the secu	urity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	age of old basis 🕨 🛕	s a result of	the above -described orga	anizational action, each shareholder generally will
recognize gain or loss on	the disposition of	the shares be	ing redeemed. The shareh	nolder's gain or loss will generally be measured as the
difference between gross	proceeds received	in the liquid	ating distributions and the	tax basis in these shares. After the transaction and the
recognition event, the sha	areholder will no lo	nger own any	shares or have any tax b	asis in the shares. Gain or loss realized on shares may be
treated as a taxable event	. Shareholders sho	uld contact t	heir tax advisors regarding	g the specific circumstances surrounding their shares
subject to this organization	onal action.			
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				10 United to 10 Un
	124 12-1-1			
16 Describe the calculati	on of the change in	basis and the	data that supports the calcu	ulation, such as the market values of securities and the
valuation dates ► An	nounts received by	a sharehold	er in a distribution in comp	plete liquidation of the Fund is treated as full payment in
exchange for the stock.	lhis sale or exchan	ge treatment	results in the offsetting of	f a shareholder's basis against the liquidation distribution
proceeds, resulting in rea	lized gain or loss.	After this gai	n or loss recognition even	t the shareholder will no longer own any shares or have
any tax basis in the redee			Fa	
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losses may not be part of taxable transactions. Please consult your tax advisor to determine the tax consequences of the shares redeemed in your account. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to calender year 2017. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my k belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	Part II	0	rganizational Action (continued)	<u> </u>		<u> </u>
IR.C. Section 334(a), General Rule - If property is received in a distribution in complete liquidation, and if galin or loss is recognized no receipt of such property, then the basis of the property. In the basis of the distribution abalt be the fair market value of such prothe time of the distribution. IR.C. Section 346(a) Complete Liquidation - For purposes of this aubchapter, a distribution shall be treated as in complete liquidate a corporation if the distribution is one of a series of distributions in redemption of all of the stock of the corporation pursuant to a property of the distribution is one of a series of distributions in redemption of all of the stock of the corporation pursuant to a property of the distribution is one of a series of distributions in redemption of all of the stock of the corporation pursuant to a property of the distribution of the distribution is one of a series of distributions in redemption of all of the stock of the corporation pursuant to a property of the distribution of the distribution of the stock of the corporation pursuant to a property of the stock of the corporation pursuant to a property of the stock of the corporation pursuant to a property of the stock of the corporation pursuant to a property of the stock of the stock of the corporation pursuant to a property of the stock of the stock of the stock of the corporation pursuant to a property of the stock of the stock of the stock of the corporation pursuant to a property of the stock of the corporation pursuant to a property of the stock of t			-			
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Here Signature ► /S/ Steven M. Hill Print your name ► A signed copy is maintained by the Issuer. Title ► Treasurer Print/Type preparer's name Preparer's signature Print/Type preparer's name Preparer's signature Print/Type preparer's name	- 1	Dellei,	, it is tide, correct, and complete, beclaration	or property (other trials officer) to ease		
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054	Cond For	00		to Department of the Treasure	Internal Revenue Service O	

				Per Share				
CUSIP	Ticker Symbol	Payable <u>Date</u>	Distribution Per Share	Income Dividends	Short-term Capital <u>Gains</u>	Long-term Capital <u>Gains</u>	Return of capital	Cash Liquidation Distribution
73937B522	FXJP	6/30/2017	0.17707	0.17707	0.000000	0.00000	0.00000	0.00000
73937B522		9/29/2017	0.04051	0.04051	0.000000	0.00000	0.00000	0.00000
73937B522	FXJP	12/29/2017	1.64364	0.33861	0.935840	0.36919	0.00000	0.00000
73937B522	FXJP	12/29/2017	30.10584	0.00000	0.862240	3.56889	0.00000	25.67471
Total			31.96706	0.55619	1.798080	3.93808	0.00000	25.67471