(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name PowerShares China Small Cap Portfolio 26-1365220 3 Name of contact for additional information 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 9 Classification and description 8 Date of action 05/18/2018 Acquisition of Guggenheim ETF Funds 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional questions. 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. 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. 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.

Par	t II	0	rganizational Action (continued)				
17	List th	he a	pplicable 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 i	resulting loss be recognized? ► No				
			any other information necessary to implem a U.S. Shareholder whose taxable year				saction was executed on
5/18/2	2018.	FUI	a U.S. Shareholder whose taxable year	is a calendar year, the transaction is i	еропарі	ie iii 2018.	
			penalties of perjury, I declare that I have exami it is true, correct, and complete. Declaration of p				
Sign							, ,
Here	.	anatı	/S/ Steven M. Hill		Date ►	05/25/2	2018
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	Pri	int yo	our name ► A signed copy is maintained	by the issuer	Title►	Treasurer	
Paic	1	Γ	Print/Type preparer's name	Preparer's signature	Date		heck if PTIN
Prep		r					elf-employed
Use		ly 📙	Firm's name				rm's EIN ▶
Send	Form		Firm's address ► 7 (including accompanying statements) to	: Department of the Treasury. Internal Re	venue Se		none no. n, UT 84201-0054

Fund Name: PowerShares China Small Cap Portfolio

EIN: 26-1365220

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:

New Name	New Cusip	Old Name	Old Cusip	Ticker
PowerShares China Small Cap Portfolio	73936Q629	Guggenheim China Small Cap ETF	18383Q853	HAO