## DIVISION OF

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3233

CORPORATION FINANCE

March 21, 2017

<u>Via E-mail</u>
Anna Paglia
c/o Invesco PowerShares Capital Management LLC
3500 Lacey Road, Suite 700
Downers Grove, Illinois 60515

Re: PowerShares DB US Dollar Index Trust; PowerShares DB US Dollar Index Bearish Fund Registration Statement on Form S-1 Filed March 14, 2017 File No. 333-216693

Dear Ms. Paglia:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck Legal Branch Chief Office of Real Estate and Commodities

cc: Kenny Terrero Sidley Austin LLP