



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

March 10, 2017

Via E-Mail

John Sullivan  
Chief Executive Officer  
Guggenheim Investments  
805 King Farm Boulevard  
Suite 600  
Rockville, Maryland 20850

**Re: CurrencyShares Euro Trust  
Registration Statement on Form S-3  
Filed March 6, 2017  
File No. 333-216477**

Dear Mr. Sullivan:

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 Kasey Robinson, Staff Attorney, at (202) 551-5880 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief  
Office of Real Estate and  
Commodities

cc: Lisa M. Conmy, Esq.  
Foley & Lardner LLP