



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

September 20, 2017

Via E-mail

John Sullivan  
Chief Executive Officer  
CurrencyShares Singapore Dollar Trust  
c/o Guggenheim Investments  
805 King Farm Boulevard  
Suite 600  
Rockville, Maryland 20850

**Re: CurrencyShares® Singapore Dollar Trust  
Registration Statement on Form S-1  
Filed September 11, 2017  
File No. 333-220427**

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 me at (202)551-3585 with any questions.

Sincerely,

/s/ Stacie D. Gorman

Stacie Gorman  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Patrick Daugherty, Esq. (*via e-mail*)