

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name LORD ABBETT FLOATING RATE HIGH INCOME FUND		2 Issuer's employer identification number (EIN) 85-0594864	
3 Name of contact for additional information Lord Abbett Shareholder Services	4 Telephone No. of contact 1-800-821-5129	5 Email address of contact laaccountinfo@lordabbett.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 30 Hudson Street		7 City, town, or post office, state, and ZIP code of contact Jersey City, NJ 07302	
8 Date of action See Attached		9 Classification and description Regulated Investment Company Non-Taxable Return of Capital Distribution	
10 CUSIP number See Attached	11 Serial number(s) See Attached	12 Ticker symbol See Attached	13 Account number(s) See Attached

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► **A portion of each income distribution paid by the Lord Abbett Floating Rate High Income Fund during the period from January 1, 2025 to March 20, 2025 will be treated as a non-taxable return of capital.**

15 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 ► **The return of capital distributed by Lord Abbett Floating Rate High Income Fund reduces a U.S. taxpayer's basis. The return of capital is 10.69% of all income distributions paid during the period from January 1, 2025 to March 20, 2025.**

See attached schedule for details.

16 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 ► **The Lord Abbett Floating Rate High Income Fund's income distributions paid during the period from January 1, 2025 to March 20, 2025 were in excess of current and accumulated earnings and profits. This excess is deemed to be a non-taxable return of Capital.**

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [301, 316, 852 and 1016](#)

18 Can any resulting loss be recognized? ► [The non-taxable return of capital cannot result in a loss.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [The organizational action will be reported as a nondividend distribution in Box 3 of Form 1099-DIV for the 2025 calendar year.](#)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ► Signature Copy maintained by Issuer

Date ► _____

Print your name ► [Evan Rottenstreich](#)

Title ► [Assistant Treasurer](#)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

Lord Abbett Floating Rate High Income Fund
EIN: 85-0594864

Supplemental attachment to Form 8937

Class	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Total Income Per Share Distribution	Per Share Nontaxable Return of Capital	Per Share Income Taxable Dividend	Per Share Taxable Capital Gain Dividend
Floating Rate High Income Fund - A	54401L204	LFHAX	Daily	Daily	01/31/2025	0.070396	0.007528	0.062868	0.000000
Floating Rate High Income Fund - A	54401L204	LFHAX	Daily	Daily	02/28/2025	0.055169	0.005900	0.049269	0.000000
Floating Rate High Income Fund - A	54401L204	LFHAX	Daily	Daily	03/20/2025	0.017462	0.001867	0.015595	0.000000
Floating Rate High Income Fund - A	54401L204	LFHAX	03/25/2025	03/26/2025	03/26/2025	0.000000	0.000000	0.000000	0.036700
						0.143027	0.015295	0.127732	0.036700
Floating Rate High Income Fund - I	54401L105	LFHIX	Daily	Daily	01/31/2025	0.074698	0.007989	0.066709	0.000000
Floating Rate High Income Fund - I	54401L105	LFHIX	Daily	Daily	02/28/2025	0.059030	0.006313	0.052717	0.000000
Floating Rate High Income Fund - I	54401L105	LFHIX	Daily	Daily	03/20/2025	0.020210	0.002161	0.018049	0.000000
Floating Rate High Income Fund - I	54401L105	LFHIX	03/25/2025	03/26/2025	03/26/2025	0.000000	0.000000	0.000000	0.036700
						0.153938	0.016463	0.137475	0.036700