

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>Lord Abbett Stock Appreciation Fund</b>		2 Issuer's employer identification number (EIN) <b>13-4090139</b>	
3 Name of contact for additional information <b>Lord Abbett Shareholder Services</b>	4 Telephone No. of contact <b>1-800-821-5129</b>	5 Email address of contact <b>laaccountinfo@lordabbett.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>90 Hudson Street</b>		7 City, town, or post office, state, and Zip code of contact <b>Jersey City, NJ 07302</b>	
8 Date of action <b>March 22, 2013</b>		9 Classification and description <b>Regulated Investment Company fund merger</b>	
10 CUSIP number <b>See Attached</b>	11 Serial number(s)	12 Ticker symbol <b>See Attached</b>	13 Account number(s)

### 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 ▶ The Lord Abbett Stock Appreciation Fund merged into the Lord Abbett Growth Leaders Fund pursuant to a tax-free reorganization under IRC Section 368(a). After the close of business on March 22, 2013 the Lord Abbett Stock Appreciation Fund transferred its assets and liabilities to the Lord Abbett Growth Leaders Fund in exchange for shares in the Growth Leaders Fund. The shares received were distributed to the Stock Appreciation Fund's shareholders, as described below, in exchange for all outstanding shares of the Stock Appreciation Fund. The Stock Appreciation Fund was subsequently liquidated.

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 merger qualifies as a tax-free reorganization, therefore, the aggregate basis and holding period of the Stock Appreciation Fund's shares carry over to the Growth Leaders Fund. Each share of the Stock Appreciation Fund was exchanged for the same class of shares of the Growth Leaders Fund based upon the conversion ratio listed below.  
For each share of Stock Appreciation Class A, you received 0.395053 shares of the Growth Leaders Fund Class A  
For each share of Stock Appreciation Class B, you received 0.363226 shares of the Growth Leaders Fund Class B  
For each share of Stock Appreciation Class C, you received 0.366714 shares of the Growth Leaders Fund Class C  
For each share of Stock Appreciation Class F, you received 0.400346 shares of the Growth Leaders Fund Class F  
For each share of Stock Appreciation Class I, you received 0.404730 shares of the Growth Leaders Fund Class I  
For each share of Stock Appreciation Class R-2, you received 0.400841 shares of the Growth Leaders Fund Class R-2  
For each share of Stock Appreciation Class R-3, you received 0.391788 shares of the Growth Leaders Fund Class R-3

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 ▶ There is no change in the aggregate basis as a result of this organizational action. The conversion ratios as listed above are based upon the March 22, 2013 Net Asset Value (NAV) of each class of the Stock Appreciation Fund as compared to the same class of shares of the Growth Leaders Fund.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
354, 357, 358, 361, 362, 368, 1032, 1223

18 Can any resulting loss be recognized? ▶ **No. Pursuant to the tax-free reorganization, the aggregate basis of the Stock Appreciation Fund's shares will carryover to the Growth Leaders Fund shares received. No gain or loss will be recognized due to the organizational action.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The action should be reported in the fiscal or calendar year that includes March 22, 2013.**

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.

Sign Here

Signature ▶ Signed copy maintained by issuer Date ▶ April 2, 2013

Print your name ▶ Vito Fronda Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	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 Stock Appreciation Fund**

**EIN: 13-4090139**

**Form 8937 Attachment**

**March 22, 2013**

***ACQUIRED FUND***

<b>Fund Name</b>	<b>Class</b>	<b>DST #</b>	<b>Cusip</b>	<b>Symbol</b>
Stock Appreciation	A	270	54400Y108	LALCX
Stock Appreciation	B	569	54400Y207	LALBX
Stock Appreciation	C	683	54400Y306	LACGX
Stock Appreciation	F	1018	54400Y603	LALFX
Stock Appreciation	I	608	54400Y504	LALYX
Stock Appreciation	R2	1088	54400Y702	LALQX
Stock Appreciation	R3	2062	54400Y801	LALRX