

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Lord Abbett Securities Trust - Lord Abbett Large Cap Value Fund</b>		2 Issuer's employer identification number (EIN) <b>56-2352924</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>June 15, 2012</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 Large Cap Value Fund merged into the Lord Abbett Fundamental Equity Fund pursuant to a tax-free reorganization under IRC Section 368(a)(1)(C). After the close of business on June 15, 2012 the Lord Abbett Large Cap Value Fund transferred its assets and liabilities to the Lord Abbett Fundamental Equity Fund in exchange for shares in the Fundamental Equity Fund. The shares received were distributed to the Large Cap Value shareholders, as described below, in exchange for all outstanding shares of the Large Cap Value Fund. The Large Cap Value 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 Large Cap Value Fund's shares carry over to the Fundamental Equity Fund. Each share of the Large Cap Value Fund was exchanged for the same class of shares of the Fundamental Equity Fund based upon the conversion ratio listed below.  
For each share of Large Cap Value Class A, you received 0.792366 shares of the Fundamental Equity Fund Class A  
For each share of Large Cap Value Class B, you received 0.826215 shares of the Fundamental Equity Fund Class B  
For each share of Large Cap Value Class C, you received 0.827692 shares of the Fundamental Equity Fund Class C  
For each share of Large Cap Value Class F, you received 0.790408 shares of the Fundamental Equity Fund Class F  
For each share of Large Cap Value Class I, you received 0.790558 shares of the Fundamental Equity Fund Class I  
For each share of Large Cap Value Class P, you received 0.804581 shares of the Fundamental Equity Fund Class P  
For each share of Large Cap Value Class R-2, you received 0.814447 shares of the Fundamental Equity Fund Class R-2  
For each share of Large Cap Value Class R-3, you received 0.796634 shares of the Fundamental Equity 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 June 15, 2012 Net Asset Value (NAV) of each class of the Large Cap Value Fund as compared to the same class of shares of the Fundamental Equity 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 Large Cap Value shares will carryover to the Fundamental Equity 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 June 15, 2012.

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 ▶ June 18, 2012

Print your name ▶ Vito Fronda 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 Large Cap Value Fund**

**EIN: 56-2352924**

**Form 8937 Attachment**

**June 15, 2012**

**ACQUIRED FUND**

<b>Fund Name</b>	<b>Class</b>	<b>DST #</b>	<b>Cusip</b>	<b>Symbol</b>
Large Cap Value	A	1413	543915698	LALAX
Large Cap Value	B	1414	543915680	LLCBX
Large Cap Value	C	1415	543915672	LLCCX
Large Cap Value	F	1028	543915433	LCVFX
Large Cap Value	I	1417	543915656	LLCYX
Large Cap Value	P	1416	543915664	LALPX
Large Cap Value	R2	2042	543915425	LLCQX
Large Cap Value	R3	2072	543915417	LLCRX