

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Lord Abbett Equity Trust – Lord Abbett Calibrated Large Cap Value Fund		2 Issuer's employer identification number (EIN) 45-3910646	
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 90 Hudson Street		7 City, town, or post office, state, and ZIP code of contact Jersey City, NJ 07302	
8 Date of action February 22, 2019		9 Classification and description Regulated Investment Company fund merger	
10 CUSIP number See Attachment	11 Serial number(s)	12 Ticker symbol See Attachment	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 Calibrated Large Cap Value Fund merged into the Lord Abbett Fundamental Equity Fund pursuant to a tax-free reorganization under IRC Section 368(a). After the close of business on February 22, 2019, the Lord Abbett Calibrated 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 Calibrated Large Cap Value Fund's shareholders, as described below, in exchange for all outstanding shares of the Calibrated Large Cap Value Fund. The Calibrated 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 Calibrated Large Cap Value Fund's shares carry over to the Fundamental Equity Fund. Each share of the Calibrated Large Cap Value Fund was exchanged for the same class of shares of the Fundamental Equity Fund based upon the conversion ratios listed on the attachment.

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 on the attachment are bases upon the February 22, 2019 Net Asset Value (NAV) of each class of the Calibrated 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 Calibrated Large Cap Value Fund's 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 February 22, 2019.

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 ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>Vito Fronda</u>	Preparer's signature	Title ▶ <u>Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Lord Abbett Equity Trust – Lord Abbett Calibrated Large Cap Value Fund
EIN: 45-3910646
Form 8937 Attachment
February 22, 2019

ACQUIRED FUND

Fund Name	Class	DST #	Cusip	Symbol	Conversion Ratio
Calibrated Large Cap Value	A	3366	54400M880	LCAAX	1.654713
Calibrated Large Cap Value	C	3367	54400M872	LCACX	1.840179
Calibrated Large Cap Value	F	3368	54400M864	LCAFX	1.678155
Calibrated Large Cap Value	F3	8962	54400M666	LCAYX	1.641063
Calibrated Large Cap Value	I	3369	54400M856	LVCIX	1.646722
Calibrated Large Cap Value	R2	3370	54400M849	LCAQX	1.702043
Calibrated Large Cap Value	R3	3371	54400M831	LCARX	1.675276
Calibrated Large Cap Value	R4	8729	54400M757	LCASX	1.659422
Calibrated Large Cap Value	R5	8761	54400M740	LCAUX	1.644442
Calibrated Large Cap Value	R6	8793	54400M732	LCAVX	1.639275