Form 8937

Report of Organizational Actions
Affecting Basis of Securities

Part I  Reporting Issuer

1 Issuer’s name
Lord Abbett Equity Trust: Lord Abbett Small-Cap Blend Fund

2 Issuer’s employer identification number (EIN)
22-3805271

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
laaaccountinfo@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
July 19, 2013

9 Classification and description
Regulated Investment Company fund merger

10 CUSIP number

11 Serial number(s)

12 Ticker symbol

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 Small-Cap Blend Fund merged into the Lord Abbett Value Opportunities Fund pursuant to a tax-free reorganization under IRC Section 368(a). After the close of business on July 19, 2013, the Lord Abbett Small-Cap Blend Fund transferred its assets and liabilities to the Lord Abbett Value Opportunities Fund in exchange for shares in the Value Opportunities Fund. The shares received were distributed to the Small-Cap Blend Fund’s shareholders, as described below, in exchange for all outstanding shares of the Small-Cap Blend Fund. The Small-Cap Blend 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 Small-Cap Blend Fund’s shares carry over to the Value Opportunities Fund. Each share of the Small-Cap Blend Fund was exchanged for the same class of shares of the Value Opportunities Fund based upon the conversion ratios listed below.

For each share of Small-Cap Blend Class A, you received 0.780590 shares of the Value Opportunities Fund Class A
For each share of Small-Cap Blend Class B, you received 0.737817 shares of the Value Opportunities Fund Class B
For each share of Small-Cap Blend Class C, you received 0.737013 shares of the Value Opportunities Fund Class C
For each share of Small-Cap Blend Class F, you received 0.787551 shares of the Value Opportunities Fund Class F
For each share of Small-Cap Blend Class I, you received 0.804508 shares of the Value Opportunities Fund Class I
For each share of Small-Cap Blend Class P, you received 0.780904 shares of the Value Opportunities Fund Class P
For each share of Small-Cap Blend Class R-2, you received 0.779278 shares of the Value Opportunities Fund Class R-2
For each share of Small-Cap Blend Class R-3, you received 0.781351 shares of the Value Opportunities 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 the organizational action. The conversion ratios as listed above are based upon the July 19, 2013 Net Asset Value (NAV) of each class of the Small-Cap Blend Fund as compared to the same class of shares of the Value Opportunities Fund.
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 Small-Cap Blend Fund's shares will carryover to the Value Opportunities 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 July 19, 2013.

Signed copy maintained by issuer.  
Date ▶ 8/21/13

Vito Fronda ▶

Print your name ▶ Assistant Treasurer

Paid Preparer Use Only ▶

Print/Type preparer's name ▶ Preparer's signature ▶ Date ▶ Check □ if self-employed ▶ Firm's EIN ▶

Firm's name ▶ ▶
Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
Lord Abbett Equity Trust- Lord Abbett Small-Cap Blend Fund  
EIN: 22-3805271  
Form 8937 Attachment  
July 19, 2013

**ACQUIRED FUND**

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Class</th>
<th>DST #</th>
<th>Cusip</th>
<th>Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small Cap Blend</td>
<td>A</td>
<td>587</td>
<td>54400M104</td>
<td>LSBAX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>B</td>
<td>588</td>
<td>54400M203</td>
<td>LSBBX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>C</td>
<td>589</td>
<td>54400M302</td>
<td>LSBCX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>F</td>
<td>1003</td>
<td>54400M609</td>
<td>LBNFX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>I</td>
<td>591</td>
<td>54400M500</td>
<td>LSBYX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>P</td>
<td>590</td>
<td>54400M401</td>
<td>LSBPX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>R2</td>
<td>1042</td>
<td>54400M708</td>
<td>LSBQX</td>
</tr>
<tr>
<td>Small Cap Blend</td>
<td>R3</td>
<td>2047</td>
<td>54400M807</td>
<td>LSSRX</td>
</tr>
</tbody>
</table>