

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Lord Abbett Equity Trust- Lord Abbett Small-Cap Blend Fund		22-3805271	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Lord Abbett Shareholder Services	1-800-821-5129	laaccountinfo@lordabbett.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
90 Hudson Street		Jersey City, NJ 07302	
8 Date of action		9 Classification and description	
July 19, 2013		Regulated Investment Company fund merger	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attached		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 ▶ 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 this organizational action. The conversion ratios as listed above are bases 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.

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

Blank lines for listing applicable Internal Revenue Code sections.

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.

Blank lines for providing details regarding loss recognition.

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.

Blank lines for providing other necessary information for the adjustment.

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

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 Equity Trust- Lord Abbett Small-Cap Blend Fund

EIN: 22-3805271

Form 8937 Attachment

July 19, 2013

ACQUIRED FUND

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