

## Important Tax Information

### Henderson Global Funds

December 31, 2016

#### Dividends Received Deduction (for corporations only)

Corporate taxpayers generally are entitled to a deduction for dividends received from another domestic corporation. To determine the amount of dividends qualifying for this deduction, multiply the "percent qualifying for deduction" (shown in the table) by the amount of dividend income reported in your shareholder statements.

Note that you may not take this deduction for a dividend on shares of a fund that have been held for less than 46 days during the 91-day period beginning on the date 45 days before the ex-dividend date. Please consult your tax adviser to ensure you are entitled to the dividends received deduction.

Fund Name	Percent Qualifying for Deduction <sup>(1)(2)</sup>
All Asset Fund	39.60%
Dividend & Income Builder Fund	27.55%
Global Equity Income Fund	5.57%
Global Technology Fund	32.53%
International Opportunities Fund	2.31%
Strategic Income Fund	4.13%

(1) This percentage applies to the sum of your ordinary dividend paid for the calendar year or other period, if indicated, as reported in your shareholder statements.

(2) Percent qualifying for deduction is only shown for those Henderson Global Funds for which the deduction applies. For all other Henderson Global Funds not shown, the deduction does not apply.

**The tax information contained in this letter is not intended or written to be used, and cannot be used, by the investor for the purpose of avoiding any income tax penalties that may be imposed on the investor under the Internal Revenue Code. Investors should seek advice from their financial advisers or tax professionals about the tax consequences of their investments based on their particular financial circumstances.**