**Part I  Reporting Issuer**

1. **Issuer's name**: Janus Fund
2. **Issuer's employer identification number (EIN)**: 84-0592523
3. **Name of contact for additional information**: Janus Henderson Fund Services
4. **Telephone No. of contact**: 800-525-3713
5. **Email address of contact**: fundtax@janushenderson.com
6. **Number and street (or P.O. box if mail is not delivered to street address) of contact**: 720 S Colorado Blvd. Suite 290A
7. **City, town, or post office, state, and Zip code of contact**: Denver, CO 80246
8. **Date of action**: 04/26/2017
9. **Classification and description**: Multiple classes of shares of a single mutual fund/regulated investment company

**Part II  Organizational Action**

Attach additional statements if needed. See back of form for additional questions.

10. **CUSIP number**: See Attachment
11. **Serial number(s)**: See Attachment
12. **Ticker symbol**: See Attachment
13. **Account number(s)**: See Attachment

14. **Organizational Action**: Janus Fund total distributions for the year resulted in a return of capital. A portion of each distribution that represents a non-dividend distribution is shown on the attachment.

15. **Quantitative Effect**: The non-dividend portion of each distribution received from the Janus Fund in 2017 results in a reduction of basis for the period January 1, 2017 through April 28, 2017.

16. **Calculation and Data**: The non-dividend distribution percentages represent distributions associated with the merger of Janus Fund and the 2017 accumulated earnings and profits.
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►  I.R.C. Section 301(c)(2)  

18  Can any resulting loss be recognized? ►  No loss is recognized as a result of the return of capital distribution.  

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ►  The organizational action is reportable with respect to tax year 2017 and is reported to shareholders on Form 1099 and on the 2017 ICI Primary Layout which will be made available on JanusHenderson.com by the end of January 2018.  

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 ►  /s/ Allen Welch  
Date ►  4/26/17  

Print/Type preparer’s name  ►  Allen Welch  
Preparer’s signature  
Date  
Check ☐ if self-employed  
PTIN  

Firm’s name  
Firm’s address  
Firm’s EIN  
Phone no.  

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
<table>
<thead>
<tr>
<th>Classes</th>
<th>Ticker</th>
<th>CUSIP</th>
<th>Date</th>
<th>Income</th>
<th>Short-Term Capital Gain</th>
<th>Total Distribution</th>
<th>Return of Capital</th>
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<tbody>
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