Janus World Allocation Fund

Janus Fund Services

720 S Colorado Blvd. Suite 290A

On April 5, 2013, the Janus World Allocation Fund (the ‘Acquired Fund’) merged into the Janus Global Allocation Fund - Moderate (‘the Acquiring Fund’) in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund’s liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders on complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders of all classes surrendered their Acquired Fund shares in exchange for Acquiring Fund shares of the corresponding class equal in value of the Acquired Fund shares surrendered (as of April 5, 2013). See Attachment for more information.

The merger will qualify as a Section 368(a) or as a tax-free exchange described in the IRS code.

There is no change to aggregate basis as a result of the merger.
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►  IRC Sections 368(a), 368(b), 354(a) and 358(a)  Treas. Reg. section 1.358-2

18  Can any resulting loss be recognized? ►  There is no gain or loss recognized as a result of this merger. Aggregate basis will be the same for each shareholder after the merger has been completed.

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ►  The merger will be an organizational action reportable in the 2013 tax year.

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 ► 4/5/13

Print your name ► Allen Welch  Title ► Assistant Treasurer

Paid Preparer Use Only  Print/Type preparer’s name  Preparer’s signature  Date  Check if self-employed  PTIN

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

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
**Attachment to Form 8937**

**Merger Details - Sections 10, 12, 14 and 15**

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**Navs shown are as of immediately prior to the merger.**

**Merger Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered.**