



**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 Sec 305(c)

18 Can any resulting loss be recognized? ► Not applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► \_\_\_\_\_

Year ending December 31, 2017

On May 30, 2017, Janus Capital Group, Inc. completed a merger with Henderson Group plc. Janus Capital Group, Inc. survived the merger as a wholly-owned subsidiary of Henderson Group plc. The Henderson Group plc has been renamed Janus Henderson Group plc. and trades on the New York Stock Exchange under the ticker JHG.

Janus Capital Group, Inc remains the issuer of the security described in this Form, the 0.75% Convertible Senior Notes due 2018.

By operation of the terms of the debt, the stock into which this debt may be converted will now be Janus Henderson Group, plc stock.

This debt will no longer be convertible into Janus Capital Group, Inc. stock.

The conversion ratio applied to convert Janus stock into Janus Henderson Group stock at the merger date was .4719.

Applying this conversion ratio to the conversion rate at the previous date of action, May 2, 2017, results in the following adjustment:

Prior conversion rate reported x Merger ratio = Adjusted prior conversion rate

94.24 x .4719 = 44.47

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.

**Sign Here**

Signature ►  Date ► \_\_\_\_\_

Print your name ► Karlene Lacy Title ► SVP Corp Tax

**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.	