

2010 Foreign Taxes Paid

Foreign taxes paid by a mutual fund and passed through to its shareholders may be eligible for a federal tax deduction or credit. For 2010, the following funds qualified for and made the election to pass through foreign taxes paid by each fund to Class D Shares investors (the amount reported in box 6 of your Form 1099-DIV). The percent of ordinary income earned in 2010 (the amount reported in box 1a of Form 1099-DIV) attributable to income from foreign sources is provided below. Country by country reporting is no longer required.

Janus Global Research Fund – Class D Shares	47.18%
Janus Overseas Fund – Class D Shares	100.00%
Janus Worldwide Fund – Class D Shares	97.59%
Janus International Equity Fund – Class D Shares	100.00%

Please consult your tax adviser if you have questions about how or if you should report this information. Funds distributed by Janus Distributors LLC 151 Detroit St. Denver, CO 80206 (01/11)