

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
RECORD OF AUTOMATIC WITHDRAWAL
FORM APP WDG**

Pursuant to Investment Company Act Rule 0-5(g)

Applicant Name: Lord Abbett Floating Rate High Income Fund
File Number: 811-23510

The applicant did not respond within 120 days, in writing, to the comments the Commission staff provided on May 26, 2026 with respect to the application for deregistration on Form N-8F filed on March 13, 2026. Pursuant to rule 0-5(g) under the Investment Company Act of 1940, the above-referenced application was automatically deemed withdrawn as of the expiration of such 120-day period.