

Registered public accounting firms must report information about certain participants in the audit and any amendments thereto to the PCAOB by completing and submitting this Form according to the instructions to Form AP.

It is important to refer to the instructions when completing each item of the Form. The Firm is responsible for completing each item according to the instructions, and should not merely rely on the Firm's own interpretation of the item descriptions appearing in this Form.

Italicized terms are defined in PCAOB Rule 1001, except for the definition of "other accounting firm" which appears in the general instructions to Form AP. The Firm must apply those definitions in completing the Form.

**PART I - IDENTITY OF THE FIRM**

**ITEM 1.1 - NAME OF THE FIRM**

a. Firm legal name

KPMG LLP

b. If different than its legal name, state the name under which the Firm issued this *audit report*.

**PART II - AMENDMENTS**

**ITEM 2.1 - AMENDMENTS**

If this is an amendment to a report previously filed with the *Board* -

a. Indicate, by checking the box corresponding to this item, that this is an amendment.

b. Identify the specific Part or Item number(s) of this Form (other than this Item 2.1) as to which the Firm's response has changed from that provided in the most recent Form AP or amended Form AP filed by the Firm with respect to an *audit report* related to the *issuer* named in Item 3.1.

- Part I, Identity of the Firm
- Part III, *Audit Client and Audit Report*
  - Item 3.1, *Audit Report*
  - Item 3.2, *Other Accounting Firms*
  - Item 3.3, *Divided Responsibility*
- Part IV, *Responsibility for the Audit is Not Divided*
  - Item 4.1, *Other Accounting Firm(s) Individually 5% or Greater of Total Audit Hours*
  - Item 4.2, *Other Accounting Firm(s) Individually Less Than 5% of Total Audit Hours*
- Part V, *Responsibility for the Audit is Divided*
- Part VI, *Certification of the Firm*

If you check this box, use the text field below to describe the error or omission in Part VI as previously filed and to supply the information as it should have been provided in the previous submission. Use Part VI of this amended form only to certify the amended form, not to supply corrections to the previous form.

**PART III - AUDIT CLIENT AND AUDIT REPORT**

**ITEM 3.1 - AUDIT REPORT**

a. Provide the following information concerning the *issuer* for which the Firm issued the *audit report* -

1. Indicate, by checking the box corresponding to this item, if the *audit client* is an:

- Issuer*, other than employee benefit plan or investment company
  Employee Benefit Plan
  Investment Company

2a. Central Index Key (CIK) number, if any

0000933691  Check here, if none

2b. Fund Series, if any

Series Identifier	Fund Name
S000001765	JNL/DFA U.S. Core Equity Fund
S000001776	JNL Multi-Manager Small Cap Growth Fund
S000054971	JNL Multi-Manager Mid Cap Fund
S000040007	JNL/Mellon Capital Utilities Sector Fund
S000014502	JNL/BlackRock Global Natural Resources Fund
S000014512	JNL/AQR Large Cap Relaxed Constraint Equity Fund
S000001746	JNL/BlackRock Large Cap Select Growth Fund
S000001797	JNL/JPMorgan MidCap Growth Fund
S000001724	JNL/Causeway International Value Select Fund
S000001736	JNL/DoubleLine Core Fixed Income Fund
S000010711	JNL/PIMCO Real Return Fund
S000020931	JNL/PPM America Small Cap Value Fund
S000014516	JNL/PPM America Value Equity Fund
S000020933	JNL/PPM America Mid Cap Value Fund
S000001748	JNL/WMC Value Fund
S000019479	JNL/Franklin Templeton International Small Cap Growth Fund
S000001787	JNL/American Funds Balanced Fund
S000001725	JNL/Invesco Mid Cap Value Fund
S000010709	JNL/Lazard Emerging Markets Fund
S000001744	JNL/WMC Balanced Fund
S000001747	JNL/WMC Government Money Market Fund

S000001741	JNL/Goldman Sachs Core Plus Bond Fund
S000001740	JNL/PPM America High Yield Bond Fund
S000001742	JNL/JPMorgan U.S. Government & Quality Bond Fund
S000001749	JNL/T. Rowe Price Established Growth Fund
S000001723	JNL/Invesco International Growth Fund
S000001750	JNL/T. Rowe Price Mid-Cap Growth Fund
S000001751	JNL/T. Rowe Price Value Fund
S000001734	JNL/Oppenheimer Global Growth Fund
S000048719	JNL/Oppenheimer Emerging Markets Innovator Fund
S000001743	JNL/Invesco Small Cap Growth Fund
S000001730	JNL/Mellon Capital International Index Fund
S000001731	JNL/Mellon Capital Bond Index Fund
S000001727	JNL/Mellon Capital S&P 500 Index Fund
S000001728	JNL/Mellon Capital S&P 400 MidCap Index Fund
S000001729	JNL/Mellon Capital Small Cap Index Fund
S000023249	JNL/Mellon Capital Pacific Rim 30 Fund
S000001732	JNL/Invesco Global Real Estate Fund
S000023250	JNL/Mellon Capital European 30 Fund
S000001798	JNL Multi-Manager Small Cap Value Fund
S000014514	JNL/Franklin Templeton Global Fund
S000014515	JNL/Franklin Templeton Mutual Shares Fund
S000034688	JNL/Franklin Templeton Global Multisector Bond Fund
S000010705	JNL/Franklin Templeton Income Fund
S000001722	JNL/MFS Mid Cap Value Fund
S000010707	JNL/T. Rowe Price Short-Term Bond Fund
S000023246	JNL/Goldman Sachs Emerging Markets Debt Fund
S000033505	JNL/Mellon Capital Emerging Markets Index Fund

S000019493	JNL/S&P Competitive Advantage Fund
S000019483	JNL/S&P Dividend Income & Growth Fund
S000019481	JNL/S&P Intrinsic Value Fund
S000019491	JNL/S&P Total Yield Fund
S000044439	JNL/S&P Mid 3 Fund
S000046369	JNL/S&P International 5 Fund
S000044434	JNL/AB Dynamic Asset Allocation Fund
S000044440	JNL/Scout Unconstrained Bond Fund
S000046368	JNL/Boston Partners Global Long Short Equity Fund
S000052994	JNL/Crescent High Income Fund
S000048717	JNL Multi-Manager Alternative Fund
S000048718	JNL/Harris Oakmark Global Equity Fund
S000048720	JNL/Westchester Capital Event Driven Fund
S000019487	JNL/Invesco China-India Fund
S000036382	JNL/Neuberger Berman Strategic Income Fund
S000001755	JNL/S&P Managed Moderate Growth Fund
S000001756	JNL/S&P Managed Growth Fund
S000001757	JNL/S&P Managed Aggressive Growth Fund
S000001752	JNL/S&P Managed Conservative Fund
S000001753	JNL/S&P Managed Moderate Fund
S000014519	JNL Aggressive Growth Allocation Fund
S000014517	JNL Moderate Growth Allocation Fund
S000014518	JNL Growth Allocation Fund
S000019485	JNL/S&P 4 Fund
S000014513	JNL/Franklin Templeton Founding Strategy Fund
S000017156	JNL/Mellon Capital Index 5 Fund

S000017157	JNL/Mellon Capital 10 x 10 Fund
S000025069	JNL Institutional Alt 25 Fund
S000025071	JNL Institutional Alt 50 Fund
S000044436	JNL/MMRS Growth Fund
S000044437	JNL/MMRS Moderate Fund
S000044438	JNL/MMRS Conservative Fund
S000026435	JNL/FPA + DoubleLine Flexible Allocation Fund
S000030878	JNL/PPM America Floating Rate Income Fund
S000033504	JNL/AQR Managed Futures Strategy Fund
S000050455	JNL/DoubleLine Shiller Enhanced CAPE Fund
S000052995	JNL/DoubleLine Emerging Markets Fixed Income Fund
S000052996	JNL/PPM America Total Return Fund
S000028041	JNL/American Funds Growth-Income Fund
S000028042	JNL/American Funds International Fund
S000028038	JNL/American Funds Blue Chip Income and Growth Fund
S000028043	JNL/American Funds New World Fund
S000028039	JNL/American Funds Global Bond Fund
S000028040	JNL/American Funds Global Small Capitalization Fund
S000036378	JNL/American Funds Moderate Growth Allocation Fund
S000036379	JNL/American Funds Growth Allocation Fund
S000029611	JNL/BlackRock Global Allocation Fund
S000034689	JNL/Brookfield Global Infrastructure and MLP Fund
S000056620	JNL/DFA Growth Allocation Fund
S000056621	JNL/DFA Moderate Growth Allocation Fund
S000056619	JNL/Mellon Capital MSCI KLD 400 Social Index Fund
S000058487	JNL/ClearBridge Large Cap Growth Fund
S000058496	JNL/Vanguard U.S. Stock Market Index Fund

S000058488	JNL/GQG Emerging Markets Equity Fund
S000058489	JNL/Invesco Diversified Dividend Fund
S000058483	JNL/Mellon Capital Consumer Staples Sector Fund
S000058485	JNL/Mellon Capital Industrials Sector Fund
S000058484	JNL/Mellon Capital Materials Sector Fund
S000058486	JNL/Mellon Capital Real Estate Sector Fund
S000058482	JNL S&P 500 Index Fund
S000058500	JNL/Mellon Capital S&P 1500 Growth Index Fund
S000058481	JNL/Mellon Capital S&P 1500 Value Index Fund
S000058490	JNL/PIMCO Income Fund
S000058480	JNL/Vanguard Capital Growth Fund
S000058491	JNL/Vanguard Equity Income Fund
S000058492	JNL/Vanguard Global Bond Market Index Fund
S000058499	JNL/Vanguard Growth Allocation Fund
S000058494	JNL/Vanguard International Fund
S000058497	JNL/Vanguard International Stock Market Index Fund
S000058493	JNL/Vanguard Moderate Allocation Fund
S000058498	JNL/Vanguard Moderate Growth Allocation Fund
S000058495	JNL/Vanguard Small Company Growth Fund

3. The name of the *issuer* whose financial statements were audited

JNL Series Trust

4. Date of the *audit report* (mm/dd/yyyy)

2/23/2018

5. The end date of the most recent period's financial statements identified in the *audit report* (mm/dd/yyyy)

12/31/2017

6. The name (that is, first and last name, all middle names and suffix, if any) of the engagement partner on the most recent period's *audit*, his/her Partner ID, and any other Partner IDs by which he/she has been identified on a Form AP filed by a different *registered public accounting firm* or on a Form AP filed by the Firm at the time when it had a different Firm ID

Family name (last name)	Given name (first name)	Middle name	Suffix
Dimitriou	Michael		

Partner ID  
0018500192

Previously reported Partner ID(s)

<b>7. The office of the Firm issuing the <i>audit report</i></b>			
Country	City	State	
United States	Chicago	Illinois	
<p>b. Indicate, by checking the box corresponding to this item, if the most recent period and one or more other periods presented in the financial statements identified in Item 3.1.a.5 were audited during a single <i>audit</i> engagement. <span style="float: right;"><input type="checkbox"/></span></p>			
<p>c. In the event of an affirmative response to Item 3.1.b, indicate the periods audited during the single <i>audit</i> engagement for which the individual named in Item 3.1.a.6 served as engagement partner (for example, as of December 31, 20XX and 20X1 and for the two years ended December 31, 20XX).</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>d. Indicate, by checking the box corresponding to this item, if the <i>audit report</i> was dual-dated pursuant to AS 3110, <i>Dating of the Independent Auditor's Report</i>. <span style="float: right;"><input type="checkbox"/></span></p>			
<p>e. In the event of an affirmative response to Item 3.1.d, indicate the date of the dual-dated information.</p>			
<p>Note: In responding to Item 3.1.e, the Firm should provide each date of any dual-dated <i>audit report</i>.</p>			
<p>Date(s) of the dual-dated <i>audit report</i> (mm/dd/yyyy)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>If different from the engagement partner named in Item 3.1.a.6, provide information about the engagement partner who audited the information within the financial statements to which the dual-dated opinion applies.</p>			
Family name (last name)	Given name (first name)	Middle name	Suffix
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>Partner ID</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>Previously reported Partner ID(s)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<b>ITEM 3.2 - OTHER ACCOUNTING FIRMS</b>			
<p>Indicate, by checking the box corresponding to this item, if one or more <i>other accounting firms</i> participated in the Firm's <i>audit</i>. If this item is checked, complete Part IV. By checking this box, the Firm is stating that it is responsible for the <i>audits</i> or <i>audit</i> procedures performed by the <i>other accounting firm(s)</i> identified in Part IV and has supervised or performed procedures to assume responsibility for their work in accordance with PCAOB standards.</p>			<input checked="" type="checkbox"/>
<p>Note: For purposes of Item 3.2, an <i>other accounting firm</i> participated in the Firm's audit if (1) the Firm assumes responsibility for the work and report of the <i>other accounting firm</i> as described in paragraphs .03-.05 of AS 1205, <i>Part of the Audit Performed by Other Independent Auditors</i>, or (2) the <i>other accounting firm</i> or any of its principals or professional employees was subject to supervision under AS 1201, <i>Supervision of the Audit Engagement</i>.</p>			
<b>ITEM 3.3 - DIVIDED RESPONSIBILITY</b>			
<p>Indicate, by checking the box corresponding to this item, if the Firm divided responsibility for the <i>audit</i> in accordance with AS 1205, <i>Part of the Audit Performed by Other Independent Auditors</i>, with one or more other <i>public accounting firm(s)</i>. If this item is checked, complete Part V.</p>			<input type="checkbox"/>

Italicized terms are defined in PCAOB Rule 1001, except for the definition of "other accounting firm" which appears in the general instructions to Form AP. The Firm must apply those definitions in completing the Form.

**PART IV - RESPONSIBILITY FOR THE AUDIT IS NOT DIVIDED**

In responding to Part IV, total *audit* hours in the most recent period's *audit* should be comprised of hours attributable to: (1) the financial statement *audit*; (2) reviews pursuant to AS 4105, *Reviews of Interim Financial Information*; and (3) the *audit* of internal control over financial reporting pursuant to AS 2201, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*. Excluded from disclosure and from total *audit* hours in the most recent period's *audit* are, respectively, the identity and hours incurred by: (1) the engagement quality reviewer; (2) the person who performed the review pursuant to SEC Practice Section 1000.45 Appendix K; (3) specialists engaged, not employed, by the Firm; (4) an accounting firm performing the audit of the entities in which the *issuer* has an investment that is accounted for using the equity method; (5) internal auditors, other company personnel, or third parties working under the direction of management or the audit committee who provided direct assistance in the *audit* of internal control over financial reporting; and (6) internal auditors who provided direct assistance in the *audit* of the financial statements. Hours incurred in the *audit* by entities other than *other accounting firms* are included in the calculation of total *audit* hours and should be allocated among the Firm and the *other accounting firms* participating in the *audit* on the basis of which accounting firm commissioned and directed the applicable work.

In responding to Part IV, if the financial statements for the most recent period and one or more other periods covered by the *audit report* identified in Item 3.1.a.4 were audited during a single *audit* engagement (for example, in a reaudit of a prior period(s)), the calculation should be based on the percentage of *audit* hours attributed to such firms in relation to the total *audit* hours for the periods identified in Item 3.1.c.

Actual audit hours should be used if available. If actual audit hours are unavailable, the Firm may use a reasonable method to estimate the components of this calculation. The Firm should document in its files the method used to estimate hours when actual audit hours are unavailable and the computation of total audit hours on a basis consistent with AS 1215, *Audit Documentation*. Under AS 1215, the documentation should be in sufficient detail to enable an experienced auditor, having no previous connection with the engagement, to understand the computation of total audit hours and the method used to estimate hours when actual hours were unavailable.

Indicate, by checking the box, if the percentage of total *audit* hours will be presented within ranges in Part IV.

**ITEM 4.1 - OTHER ACCOUNTING FIRM(S) INDIVIDUALLY 5% OR GREATER OF TOTAL AUDIT HOURS**

Firm ID	<input type="text"/>	Check here if no Firm ID is available	<input type="checkbox"/>	Percentage of participation	<input type="text"/>	% or range	<input type="text"/>
Legal name	<input type="text"/>						
Headquarters' office location:							
Country	<input type="text"/>						
City	<input type="text"/>	State	<input type="text"/>				

Note 1: In responding to Items 4.1 and 4.2, the percentage of hours attributable to *other accounting firms* should be calculated individually for each firm. If the individual participation of one or more *other accounting firm(s)* is less than 5%, the Firm should complete Item 4.2.

Note 2: In responding to Item 4.1, the Firm ID represents a unique five-digit identifier for firms that have a publicly available PCAOB-assigned number.

**ITEM 4.2 - OTHER ACCOUNTING FIRM(S) INDIVIDUALLY LESS THAN 5% OF TOTAL AUDIT HOURS**

a. State the number of *other accounting firm(s)* individually representing less than 5% of total *audit* hours.  
1

b. Indicate the aggregate percentage of participation of the *other accounting firm(s)* that individually represented less than 5% of total *audit* hours by filling in a single number or by selecting the appropriate range as follows:

Aggregate percentage of participation  1% or range

Italicized terms are defined in PCAOB Rule 1001, except for the definition of "other accounting firm" which appears in the general instructions to Form AP. The Firm must apply those definitions in completing the Form.

**PART V - RESPONSIBILITY FOR THE AUDIT IS DIVIDED**

**ITEM 5.1 - IDENTITY OF THE OTHER PUBLIC ACCOUNTING FIRM(S) TO WHICH THE FIRM MAKES REFERENCE**

a. Provide the following information concerning each other *public accounting firm* the Firm divided responsibility with in the *audit* -

1. The legal name of the other *public accounting firm* and when applicable, the other *public accounting firm's* Firm ID.

Firm ID

Check here if no Firm ID is available

Legal name

2. The office of the other *public accounting firm* that issued the other *audit report*.

Country

City

State

3. The magnitude of the portion of the financial statements audited by the other *public accounting firm*.

Criteria

Dollar Amount

Other

Percentage  %

Note: In responding to Item 5.1.a.3, the Firm should state the dollar amounts or percentages of one or more of the following: total assets, total revenues, or other appropriate criteria, as it is described in the *audit report* in accordance with AS 1205.

Italicized terms are defined in PCAOB Rule 1001, except for the definition of "other accounting firm" which appears in the general instructions to Form AP. The Firm must apply those definitions in completing the Form.

**PART VI - CERTIFICATION OF THE FIRM**

**ITEM 6.1 - SIGNATURE OF PARTNER OR AUTHORIZED OFFICER**

This Form must be signed on behalf of the Firm by an authorized partner or officer of the Firm by typing the name of the signatory in the electronic submission.

I, the undersigned, certify that -

- a. I am authorized to sign this Form on behalf of the Firm;
- b. I have reviewed this Form;
- c. based on my knowledge, this Form does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading; and
- d. based on my knowledge, the Firm has not failed to include in this Form any information that is required by the instructions to this Form.

Typed signature (to be submitted electronically): Timothy Buikema  
Given name (first name) Family name (last name)

Date of typed signature (mm/dd/yyyy): 1/13/2023

Business Title: Partner

Capacity in which signed: Partner  Officer

Business telephone number (incl. country and area codes)

1-212-872-5800

Business e-mail address

Us-kpmg-formap@kpmg.com