► See separate instructions.

Part I Reporting Issuer

Pant Reporting 1 Issuer's name				2 Issuer's employer identification number (EIN)
MFS SPECIAL VALUE TRU	JST			04-3063376
3 Name of contact for ad		4 Telephor	ne No. of contact	5 Email address of contact
MFS SERVICE CENTER, INC.			(800) 225-2606	dlinternet-svcs@mfs.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact				7 City, town, or post office, state, and ZIP code of contact
111 HUNTINGTON AVENU	F			BOSTON, MA 02199
8 Date of action		9 Clas	sification and description	D031010, MA 02177
10/31/20	1			PANY (RIC) SHARES - COMMON
10 CUSIP number	11 Serial number	s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
	onal Action Atta	ch additiona		See back of form for additional questions.
14 Describe the organiza	tional action and, if a	applicable, th	e date of the action or the d	ate against which shareholders' ownership is measured for
the action ► Non-tax	xable return of capi	tal distributi	ons to shareholders. See a	attached.
15 Describe the quantitation	tive effect of the ora	anizational ac	tion on the basis of the secu	urity in the hands of a U.S. taxpayer as an adjustment per
				on-taxable return of capital, on the attached schedule,
represents a reduction in				
	-			ulation, such as the market values of securities and the
				e Box 14, per share amount of non-taxable return of
capital on the attached sc	hedule, multiplied b	y the numbe	er of shares the sharehold	er owns.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based Pursuant to IRC

Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? No loss will be recognized as a result of a non-taxable return of capital.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► This organizational action is reportable with respect to tax year 2020.

		Jnder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and selief, 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	Signa	ture ►		Date ►	Date ►					
	Print	your name► A signed copy is ma	ntained by the issuer	Title ►						
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN				
Use On		Firm's name				Firm's EIN ►				
	, y	Firm's address 🕨	Phone no.	Phone no.						
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury,	Internal Revenue Service,	Ogden, UT 84201-	0054				

MFS SPECIAL VALUE TRUST 04-3063376 FISCAL YEAR ENDED OCTOBER 31, 2020

SUPPLEMENTAL ATTACHMENT TO FORM 8937

							Box 14	
Box 10 Cusip <u>Number</u>	Box 12 Ticker <u>Symbol</u>	Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	Per Share Distribution		Per Share Nontaxable <u>Return of Capital</u>	
55274E102	MFV	1/15/2020	1/14/2020	1/31/2020	\$ 0.04738	\$	0.00157	
55274E102	MFV	2/19/2020	2/18/2020	2/28/2020	\$ 0.04767	\$	0.00158	
55274E102	MFV	3/18/2020	3/17/2020	3/31/2020	\$ 0.04746	\$	0.00157	
55274E102	MFV	4/15/2020	4/14/2020	4/30/2020	\$ 0.04075	\$	0.00135	
55274E102	MFV	5/13/2020	5/12/2020	5/29/2020	\$ 0.04061	\$	0.00135	
55274E102	MFV	6/17/2020	6/16/2020	6/30/2020	\$ 0.04150	\$	0.00138	
55274E102	MFV	7/15/2020	7/14/2020	7/31/2020	\$ 0.04314	\$	0.00143	
55274E102	MFV	8/19/2020	8/18/2020	8/31/2020	\$ 0.04323	\$	0.00143	
55274E102	MFV	9/16/2020	9/15/2020	9/30/2020	\$ 0.04411	\$	0.00146	
55274E102	MFV	10/14/2020	10/13/2020	10/30/2020	\$ 0.04364	\$	0.00145	