

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MFS LIFETIME 2010 FUND		20-3378985	
3 Name of contact for additional information	4 Telephone 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 AVENUE		BOSTON, MA 02199	
8 Date of action		9 Classification and description	
06/20/14		REGULATED INVESTMENT COMPANY (RIC) SHARES - CLASS A,B,C,I,R1,R2,R3,R4	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED		SEE ATTACHED	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On June 20, 2014, the MFS Lifetime 2010 Fund (the 'Acquired Fund') merged into the MFS Lifetime Retirement Income Fund (the 'Acquiring Fund') in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund's liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders in complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders of all classes surrendered their Acquired Fund shares in exchange for Acquiring Fund shares of the corresponding class equal in value to the net asset value of the Acquired Fund shares surrendered (as of June 20, 2014). See Attachment for more information.

The exchange is based on the number and value of shares outstanding at the close of business June 20, 2014.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See Attachment

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See Attachment

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. 368(a), 368(b), 354(a), 358(a) and 1223(1)

Treas. Reg. Sec. 1.358-2

18 Can any resulting loss be recognized? ▶ No loss can be recognized as a result of this event.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None

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 ▶ A signed copy is maintained by the issuer Title ▶ Assistant Treasurer

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.			

MFS LIFETIME 2010 FUND
20-3378985

ATTACHMENT - FORM 8937 LINES 10, 12, 14, 15, 16

MERGER DETAILS

MFS Lifetime 2010 Fund ("Acquired Fund") Shares Surrendered				MFS Lifetime Retirement Income Fund ("Acquiring Fund") Shares Received				Merger Ratio
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	
MFSAX	55275E879	A	12.55	MLLAX	55275E101	A	12.33	1.01784266
MFSBX	55275E861	B	12.48	MLLBX	55275E200	B	12.33	1.01216545
MFSDX	55275E853	C	12.33	MLLCX	55275E309	C	12.32	1.00081169
MFSIX	55275E846	I	12.61	MLLIX	55275E408	I	12.33	1.02270884
MFSEX	55275E838	R1	12.36	MLLEX	55275E507	R1	12.34	1.00162075
MFSNX	55275E812	R2	12.46	MLLGX	55275E705	R2	12.33	1.01054339
MFSOX	55275E796	R3	12.58	MLLHX	55275E804	R3	12.33	1.02027575
MFSXP	55275E788	R4	12.60	MLLJX	55275E887	R4	12.33	1.02189781

NAVs shown are as of immediately prior to the merger.

Merger Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered

Effect on Basis

In General. Each shareholder has an aggregate basis in Acquiring Fund shares received in the merger equal to the aggregate basis of that shareholder's Acquired Fund shares surrendered in the merger.

Average Basis Shareholders. For a shareholder using the average basis method, his/her basis immediately following the merger in a particular Acquiring Fund share received in the merger equals his/her aggregate basis in that class of shares (including the basis carried over from the Acquired Fund shares of the corresponding class surrendered in the merger) divided by his/her total number of shares owned of that class.

Non-Average Basis Shareholders. For a shareholder who does not use the average basis method but had the same basis in each of his/her Acquired Fund shares of the same class immediately prior to the merger (i.e., because his/her Acquired Fund shares of that class were purchased at a single price in a single transaction), the basis of each Acquiring Fund:

- Class A share received is equal to 98.247012% of the basis of each Acquired Fund Class A Share surrendered.
- Class B share received is equal to 98.798077% of the basis of each Acquired Fund Class B Share surrendered.
- Class C share received is equal to 99.918897% of the basis of each Acquired Fund Class C Share surrendered.
- Class I share received is equal to 97.779540% of the basis of each Acquired Fund Class I Share surrendered.
- Class R1 share received is equal to 99.838188% of the basis of each Acquired Fund Class R1 Share surrendered.
- Class R2 share received is equal to 98.956661% of the basis of each Acquired Fund Class R2 Share surrendered.
- Class R3 share received is equal to 98.012719% of the basis of each Acquired Fund Class R3 Share surrendered.
- Class R4 share received is equal to 97.857143% of the basis of each Acquired Fund Class R4 Share surrendered.

A shareholder who did not have the same basis in each of his/her Acquired Fund shares of a particular class determines the basis of each of his/her Acquiring Fund shares received in accordance with Treas. Reg. Sec. 1.358-2.

Shareholders should consult IRS Publications 550, 564 and their tax advisors for more information.