► See separate instructions.

Failth Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
MFS SPECIAL VALUE TRUST	04-3063376		
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		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		
10/31/14	REGULATED INVESTMENT COMPAN		
10CUSIP number11Serial number	(s) 12 Ticker symbol	13 Account number(s)	
SEE ATTACHED	SEE ATTACHED		
	ch additional statements if needed. See		
-		against which shareholders' ownership is measured for	
the action ► <u>Non-taxable return of capi</u>	tal distributions to shareholders. See attac	ched.	
		in the hands of a U.S. taxpayer as an adjustment per axable return of capital, on the attached schedule,	
represents a reduction in the shareholder's ta		i i i	
- ·			
16 Describe the calculation of the change in t	pasis and the data that supports the calculati	on, such as the market values of securities and the	
valuation dates ► The tax basis of the sh	areholders' shares is decreased by the Bo	ox 14, per share amount of non-taxable return of	
capital on the attached schedule, multiplied b			

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 2014.

	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	Signa	ture►		Date ►					
	Print	your name► A signed copy is ma	intained by the issuer						
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed				
Use O		Firm's name			Firm's EIN ►				
	Firm's address ►				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, 2014

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>	Per Share Taxable <u>Dividend</u>			
55274E102	MFV	01/16/14	01/14/14	01/31/14	0.05876	0.02844	0.03032			
55274E102	MFV	02/20/14	02/18/14	02/28/14	0.05876	0.02844	0.03032			
55274E102	MFV	03/20/14	03/18/14	03/31/14	0.05841	0.02827	0.03014			
55274E102	MFV	04/17/14	04/15/14	04/30/14	0.05876	0.02844	0.03032			
55274E102	MFV	05/15/14	05/13/14	05/30/14	0.05848	0.02831	0.03017			
55274E102	MFV	06/19/14	06/17/14	06/30/14	0.05845	0.02829	0.03016			
55274E102	MFV	07/17/14	07/15/14	07/31/14	0.05884	0.02848	0.03036			
55274E102	MFV	08/14/14	08/12/14	08/29/14	0.05836	0.02825	0.03011			
55274E102	MFV	09/18/14	09/16/14	09/30/14	0.05739	0.02778	0.02961			
55274E102	MFV	10/16/14	10/14/14	10/31/14	0.05718	0.02768	0.02950			