► See separate instructions.

Issuer's name		2 Issuer's employer identification number (EIN)		
MFS SPECIAL VALUE TRUST				04-3063376
3 Name of contact for additional infor	mation 4	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 m	ail is not d	7 City, town, or post office, state, and Zip code of contact		
111 HUNTINGTON AVENUE				BOSTON, MA 02199
8 Date of action		9 Class	sification and description	D0310N, MA 02177
10/31/16				
10 CUSIP number 11 Serial	11 Serial number(s)		12 Ticker symbol	PANY (RIC) SHARES - COMMON 13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
	n Attach	additiona		See back of form for additional questions.
14 Describe the organizational action	and, if ap	plicable, the	e date of the action or the c	date against which shareholders' ownership is measured for
the action ► Non-taxable return	of capital	distributio	ons to shareholders. See	attached.
15 Describe the quantitative effect of	the organi	zational act	ion on the basis of the sec	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 the shareho	Ider's tax	basis in th	eir shares held.	
	0			culation, such as the market values of securities and the
				e Box 14, per share amount of non-taxable return of
capital on the attached schedule, mul	tiplied by	the numbe	r of shares the sharehold	ler 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 **b** <u>This organizational action is</u> reportable with respect to tax year 2016.

	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 mai	ntained by the issuer	Title ►				
Paid Prepa Use O	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed			
		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. C	aden. UT 84201-0054			

MFS SPECIAL VALUE TRUST 04-3063376 FISCAL YEAR ENDED OCTOBER 31, 2016

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Boy 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	Box 14 Per Share Nontaxable <u>Return of Capital</u>	Per Share Taxable <u>Dividend</u>		
55274E102	MFV	01/21/16	01/19/16	01/29/16	0.04820	0.03445	0.01375		
55274E102	MFV	02/18/16	02/16/16	02/29/16	0.04638	0.03315	0.01323		
55274E102	MFV	03/17/16	03/15/16	03/31/16	0.04556	0.03256	0.01300		
55274E102	MFV	04/21/16	04/19/16	04/29/16	0.04773	0.03411	0.01362		
55274E102	MFV	05/19/16	05/17/16	05/31/16	0.04868	0.03479	0.01389		
55274E102	MFV	06/16/16	06/14/16	06/30/16	0.04891	0.03496	0.01395		
55274E102	MFV	07/21/16	07/19/16	07/29/16	0.04903	0.03504	0.01399		
55274E102	MFV	08/18/16	08/16/16	08/31/16	0.05004	0.03577	0.01427		
55274E102	MFV	09/22/16	09/20/16	09/30/16	0.05043	0.03604	0.01439		
55274E102	MFV	10/20/16	10/18/16	10/31/16	0.05002	0.03575	0.01427		