(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name 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 delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact BOSTON, MA 02199 111 HUNTINGTON AVENUE 8 Date of action 9 Classification and description REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON 10/31/17 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SEE ATTACHED SEE ATTACHED Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action Non-taxable return of capital distributions to shareholders. See attached. 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 15 share or as a percentage of old basis The total amount of Box 14, per share non-taxable return of capital, on the attached schedule, represents a reduction in the shareholder's tax basis in their shares held. 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 ► The tax basis of the shareholders' shares is decreased by the Box 14, per share amount of non-taxable return of capital on the attached schedule, multiplied by the number of shares the shareholder owns.

Part II Organizational Action (continued)

		applicable Internal Revenue Code section								
), the portion of a distribution which is								
	c. 301	(c)(2), the portion of a distribution whic	ch is not a dividend, shall be	applied against and reduce t	he adjusted tax basis of the					
stock.										
-										
10 0		resulting loss be recognized? ► No los			f acmital					
18 C	г сарпат.									
19 P	rovido	any other information necessary to imple	mont the adjustment such as	the reportable tay year > This	organizational action is					
		th respect to tax year 2017.	ernent the adjustment, such as	The reportable tax year This	organizational action is					
терогта	DIE WI	illrespect to tax year 2017.								
	Unde	er penalties of perjury, I declare that I have exa f, it is true, correct, and complete. Declaration of	mined this return, including according preparer (other than officer) is be	mpanying schedules and statemen	ts, and to the best of my knowledge and					
0:	Delici	, it is true, correct, and complete. Decidiation c	or preparer (other than officer) is be	ased on all illionnation of which pro	parer has any knowledge.					
Sign Here										
	Signa	ature ►		Date ▶						
	Print	your name ► A signed copy is maintaine		Title▶						
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN					
Prepa	arer				self-employed					
Use (Firm's name ▶			Firm's EIN ▶					
	- · · · y	Firm's address ▶			Phone no.					
Send Fo	orm 89	m 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054								

MFS SPECIAL VALUE TRUST 04-3063376 FISCAL YEAR ENDED OCTOBER 31, 2017

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Pov 44											
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 <u>Distribution</u>	Box 14 Per Share Nontaxable Return of Capital	Per Share Taxable <u>Dividend</u>				
55274E102	MFV	01/19/17	01/17/17	01/31/17	0.04984	0.03861	0.01123				
55274E102	MFV	02/16/17	02/14/17	02/28/17	0.05003	0.03876	0.01127				
55274E102	MFV	03/16/17	03/14/17	03/31/17	0.05045	0.03909	0.01136				
55274E102	MFV	04/20/17	04/18/17	04/28/17	0.05040	0.03905	0.01135				
55274E102	MFV	05/18/17	05/16/17	05/31/17	0.05010	0.03881	0.01129				
55274E102	MFV	06/15/17	06/13/17	06/30/17	0.05026	0.03894	0.01132				
55274E102	MFV	07/20/17	07/18/17	07/31/17	0.05044	0.03908	0.01136				
55274E102	MFV	08/17/17	08/15/17	08/31/17	0.05039	0.03904	0.01135				
55274E102	MFV	09/13/17	09/12/17	09/29/17	0.04985	0.03862	0.01123				
55274E102	MFV	10/18/17	10/17/17	10/31/17	0.04986	0.03863	0.01123				