► See separate instructions.

Faitti neporting	135001			
1 Issuer's name				2 Issuer's employer identification number (EIN)
MFS SPECIAL VALUE TRU	JST			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 6 Number and street (or P.O. box if mail is not delivered to street address) of contact				dlinternet-svcs@mfs.com
				7 City, town, or post office, state, and ZIP code of contact
	E			BOSTON, MA 02199
111 HUNTINGTON AVENUE 8 Date of action 9 Classification and description			B0310N, WA 02199	
10/31/19		REGULA	TED INVESTMENT COMP	ANY (RIC) SHARES - COMMON
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
				See back of form for additional questions.
-				ate against which shareholders' ownership is measured for
the action ► Non-ta:	xable return of capi	al distributio	ns to shareholders. See a	ittached.
				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 shareholder's ta	x basis in the	eir shares held.	
40 Describe the selected				
	-			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 number	r of shares the shareholde	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 2019.

		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 ►	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 Onl		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, 2019

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	1/16/2019	1/15/2019	1/31/2019	\$ 0.04362	\$	0.03341	
55274E102	MFV	2/13/2019	2/12/2019	2/28/2019	\$ 0.04376	\$	0.03352	
55274E102	MFV	3/13/2019	3/12/2019	3/29/2019	\$ 0.04513	\$	0.03456	
55274E102	MFV	4/17/2019	4/16/2019	4/30/2019	\$ 0.04541	\$	0.03477	
55274E102	MFV	5/15/2019	5/14/2019	5/31/2019	\$ 0.04621	\$	0.03539	
55274E102	MFV	6/19/2019	6/18/2019	6/28/2019	\$ 0.04573	\$	0.03502	
55274E102	MFV	7/17/2019	7/16/2019	7/31/2019	\$ 0.04611	\$	0.03531	
55274E102	MFV	8/14/2019	8/13/2019	8/30/2019	\$ 0.04676	\$	0.03581	
55274E102	MFV	9/18/2019	9/17/2019	9/30/2019	\$ 0.04620	\$	0.03538	
55274E102	MFV	10/16/2019	10/15/2019	10/31/2019	\$ 0.04677	\$	0.03582	