

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
MFS Equity Opportunities Fund		23-3037974	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
MFS SERVICE CENTER, INC.	(800) 225-2606	dlinternet-svcs@mfs.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
111 HUNTINGTON AVENUE		BOSTON, MA 02199	
<b>8</b> Date of action		<b>9</b> Classification and description	
10/25/2019		REGULATED INVESTMENT COMPANY (RIC) SHARES - A,B,C,I,R1,R2,R3,R4,R6	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> 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 October 25, 2019, the MFS Equity Opportunities Fund (the 'Acquired Fund') merged into the MFS Core Equity 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 October 25, 2019). See Attachment for more information.

The exchange is based on the number and value of shares outstanding at the close of business October 25, 2019.

**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



**MFS Equity Opportunities Fund**  
23-3037974

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

**MERGER DETAILS**

MFS Equity Opportunities Fund ("Acquired Fund") Shares Surrendered				MFS Core Equity Fund ("Acquiring Fund") Shares Received				Merger Ratio
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	
SRFAX	55275E473	A	27.69	MRGAX	552983884	A	33.11	0.83630323
SRFBX	55275E465	B	26.00	MRGBX	552983827	B	28.77	0.90371915
SRFCX	55275E457	C	26.11	MRGCX	552983819	C	28.39	0.91969003
SRFIX	55275E291	I	27.73	MRGRX	552983686	I	35.19	0.78800796
SRFDX	55275E432	R1	26.02	MRGGX	55273H726	R1	28.37	0.91716602
SRFEX	55275E424	R2	26.78	MRERX	552983165	R2	32.24	0.83064516
SRFFX	55275E416	R3	27.58	MRGHX	55273H718	R3	33.01	0.83550439
SRFGX	55275E390	R4	27.84	MRGJX	55273H692	R4	33.44	0.83253589
SRFHX	55275E283	R6	28.32	MRGKX	55273H320	R6	35.27	0.80294868

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 119.573853% of the basis of each Acquired Fund Class A Share surrendered.
- Class B share received is equal to 110.653846% of the basis of each Acquired Fund Class B Share surrendered.
- Class C share received is equal to 108.732286% of the basis of each Acquired Fund Class C Share surrendered.
- Class I share received is equal to 126.902272% of the basis of each Acquired Fund Class I Share surrendered.
- Class R1 share received is equal to 109.031514% of the basis of each Acquired Fund Class R1 Share surrendered.
- Class R2 share received is equal to 120.388349% of the basis of each Acquired Fund Class R2 Share surrendered.
- Class R3 share received is equal to 119.68818% of the basis of each Acquired Fund Class R3 Share surrendered.
- Class R4 share received is equal to 120.114942% of the basis of each Acquired Fund Class R4 Share surrendered.
- Class R6 share received is equal to 124.540960% of the basis of each Acquired Fund Class R6 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.