

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|--|--|----------------------|
| 1 Issuer's name MFS EMERGING MARKETS DEBT LOCAL CURRENCY FUND | | 2 Issuer's employer identification number (EIN) 45-2808462 | |
| 3 Name of contact for additional information MFS SERVICE CENTER, INC. | 4 Telephone No. of contact (800) 225-2606 | 5 Email address of contact dlinternet-svcs@mfs.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 111 HUNTINGTON AVENUE | | 7 City, town, or post office, state, and Zip code of contact BOSTON, MA 02199 | |
| 8 Date of action 07/31/13 | 9 Classification and description REGULATED INVESTMENT COMPANY (RIC) SHARES - CLASS A,B,C,I,R1,R2,R3,R4,R5 | | |
| 10 CUSIP number SEE ATTACHED | 11 Serial number(s) | 12 Ticker symbol SEE ATTACHED | 13 Account number(s) |

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 ▶ [Non-taxable return of capital distributions to shareholders. See attached.](#)

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 ▶ [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.](#)

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 ▶ [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)

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 any 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 2013.

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 Signature ▶ _____ Date ▶ _____

| | | | |
|-------------------------------|---|----------------------|------|
| Paid Preparer Use Only | Print your name ▶ A signed copy is maintained by the issuer | Title ▶ _____ | |
| | Print/Type preparer's name | Preparer's signature | Date |
| | Firm's name ▶ | Firm's EIN ▶ | |
| | Firm's address ▶ | Phone no. | |

MFS EMERGING MARKETS DEBT LOCAL CURRENCY FUND
45-2808462
FISCAL YEAR ENDED JULY 31, 2013

SUPPLEMENTAL ATTACHMENT TO FORM 8937

| Share Class | Box 10 | Box 12 | Record Date | Ex Date | Payable Date | Per Share Distribution | Box 14 |
|--------------|--------------|---------------|-------------|---------|--------------|------------------------|--|
| | Cusip Number | Ticker Symbol | | | | | Per Share Nontaxable Return of Capital |
| A | 552746455 | EMLAX | Daily | Daily | 02/01/13 | 0.022999985 | 0.014631682 |
| A | 552746455 | EMLAX | Daily | Daily | 03/01/13 | 0.048000008 | 0.030535709 |
| A | 552746455 | EMLAX | Daily | Daily | 04/01/13 | 0.047999997 | 0.030535702 |
| A | 552746455 | EMLAX | Daily | Daily | 05/01/13 | 0.048000000 | 0.030535704 |
| A | 552746455 | EMLAX | Daily | Daily | 06/03/13 | 0.049999993 | 0.031808021 |
| A | 552746455 | EMLAX | Daily | Daily | 07/01/13 | 0.050000010 | 0.015587818 |
| Total | | | | | | 0.266999993 | 0.153634636 |
| B | 552746448 | EMLBX | Daily | Daily | 02/01/13 | 0.016550001 | 0.010528457 |
| B | 552746448 | EMLBX | Daily | Daily | 03/01/13 | 0.041519996 | 0.026413382 |
| B | 552746448 | EMLBX | Daily | Daily | 04/01/13 | 0.041629993 | 0.026483357 |
| B | 552746448 | EMLBX | Daily | Daily | 05/01/13 | 0.041679990 | 0.026515163 |
| B | 552746448 | EMLBX | Daily | Daily | 06/03/13 | 0.043530014 | 0.027692076 |
| B | 552746448 | EMLBX | Daily | Daily | 07/01/13 | 0.043530000 | 0.011471853 |
| Total | | | | | | 0.228439994 | 0.129104288 |
| C | 552746430 | EMLCX | Daily | Daily | 02/01/13 | 0.016550001 | 0.010528457 |
| C | 552746430 | EMLCX | Daily | Daily | 03/01/13 | 0.041519996 | 0.026413382 |
| C | 552746430 | EMLCX | Daily | Daily | 04/01/13 | 0.041629993 | 0.026483357 |
| C | 552746430 | EMLCX | Daily | Daily | 05/01/13 | 0.041679990 | 0.026515163 |
| C | 552746430 | EMLCX | Daily | Daily | 06/03/13 | 0.043530014 | 0.027692076 |
| C | 552746430 | EMLCX | Daily | Daily | 07/01/13 | 0.043530000 | 0.011471853 |
| Total | | | | | | 0.228439994 | 0.129104288 |
| I | 552746422 | EMLIX | Daily | Daily | 02/01/13 | 0.025149990 | 0.015999430 |
| I | 552746422 | EMLIX | Daily | Daily | 03/01/13 | 0.050219988 | 0.031947973 |
| I | 552746422 | EMLIX | Daily | Daily | 04/01/13 | 0.050180010 | 0.031922540 |
| I | 552746422 | EMLIX | Daily | Daily | 05/01/13 | 0.050160000 | 0.031909811 |
| I | 552746422 | EMLIX | Daily | Daily | 06/03/13 | 0.052219996 | 0.033220299 |
| I | 552746422 | EMLIX | Daily | Daily | 07/01/13 | 0.052209990 | 0.016993720 |
| Total | | | | | | 0.280139974 | 0.161993773 |
| R1 | 552746414 | EMLJX | Daily | Daily | 02/01/13 | 0.016569996 | 0.010541177 |
| R1 | 552746414 | EMLJX | Daily | Daily | 03/01/13 | 0.041519996 | 0.026413382 |
| R1 | 552746414 | EMLJX | Daily | Daily | 04/01/13 | 0.041629993 | 0.026483357 |
| R1 | 552746414 | EMLJX | Daily | Daily | 05/01/13 | 0.041720010 | 0.026540623 |
| R1 | 552746414 | EMLJX | Daily | Daily | 06/03/13 | 0.043530014 | 0.027692076 |
| R1 | 552746414 | EMLJX | Daily | Daily | 07/01/13 | 0.043569990 | 0.011497293 |
| Total | | | | | | 0.228539999 | 0.129167908 |
| R2 | 552746398 | EMLKX | Daily | Daily | 02/01/13 | 0.020850011 | 0.013263953 |
| R2 | 552746398 | EMLKX | Daily | Daily | 03/01/13 | 0.045869992 | 0.029180677 |
| R2 | 552746398 | EMLKX | Daily | Daily | 04/01/13 | 0.045910008 | 0.029206134 |
| R2 | 552746398 | EMLKX | Daily | Daily | 05/01/13 | 0.045939990 | 0.029225207 |
| R2 | 552746398 | EMLKX | Daily | Daily | 06/03/13 | 0.047879996 | 0.030459362 |
| R2 | 552746398 | EMLKX | Daily | Daily | 07/01/13 | 0.047889990 | 0.014245507 |
| Total | | | | | | 0.254339987 | 0.145580840 |

MFS EMERGING MARKETS DEBT LOCAL CURRENCY FUND
 45-2808462
 FISCAL YEAR ENDED JULY 31, 2013

SUPPLEMENTAL ATTACHMENT TO FORM 8937

| <u>Share Class</u> | <u>Box 10 Cusip Number</u> | <u>Box 12 Ticker Symbol</u> | <u>Record Date</u> | <u>Ex Date</u> | <u>Payable Date</u> | <u>Per Share Distribution</u> | <u>Box 14 Per Share Nontaxable Return of Capital</u> |
|--------------------|----------------------------|-----------------------------|--------------------|----------------|---------------------|-------------------------------|--|
| R3 | 552746380 | EMLLX | Daily | Daily | 02/01/13 | 0.022999985 | 0.014631682 |
| R3 | 552746380 | EMLLX | Daily | Daily | 03/01/13 | 0.048049988 | 0.030567505 |
| R3 | 552746380 | EMLLX | Daily | Daily | 04/01/13 | 0.048050000 | 0.030567512 |
| R3 | 552746380 | EMLLX | Daily | Daily | 05/01/13 | 0.048050010 | 0.030567519 |
| R3 | 552746380 | EMLLX | Daily | Daily | 06/03/13 | 0.050049996 | 0.031839831 |
| R3 | 552746380 | EMLLX | Daily | Daily | 07/01/13 | 0.050049990 | 0.015619613 |
| Total | | | | | | 0.267249969 | 0.153793662 |
| | | | | | | | |
| R4 | 552746372 | EMLMX | Daily | Daily | 02/01/13 | 0.025149990 | 0.015999430 |
| R4 | 552746372 | EMLMX | Daily | Daily | 03/01/13 | 0.050219988 | 0.031947973 |
| R4 | 552746372 | EMLMX | Daily | Daily | 04/01/13 | 0.050180010 | 0.031922540 |
| R4 | 552746372 | EMLMX | Daily | Daily | 05/01/13 | 0.050160000 | 0.031909811 |
| R4 | 552746372 | EMLMX | Daily | Daily | 06/03/13 | 0.052219996 | 0.033220299 |
| R4 | 552746372 | EMLMX | Daily | Daily | 07/01/13 | 0.052209990 | 0.016993720 |
| Total | | | | | | 0.280139974 | 0.161993773 |
| | | | | | | | |
| R5 | 552746323 | EMLNX | Daily | Daily | 02/01/13 | 0.025260009 | 0.016069420 |
| R5 | 552746323 | EMLNX | Daily | Daily | 03/01/13 | 0.050339996 | 0.032024317 |
| R5 | 552746323 | EMLNX | Daily | Daily | 04/01/13 | 0.050270003 | 0.031979790 |
| R5 | 552746323 | EMLNX | Daily | Daily | 05/01/13 | 0.050190000 | 0.031928896 |
| R5 | 552746323 | EMLNX | Daily | Daily | 06/03/13 | 0.052459998 | 0.033372979 |
| R5 | 552746323 | EMLNX | Daily | Daily | 07/01/13 | 0.052400010 | 0.017114603 |
| Total | | | | | | 0.280920016 | 0.162490005 |