

The Depository Trust Company
IMPORTANT

B#: 2797
DATE: December 14, 2001
TO: All Participants
CATEGORY: Dividends
FROM: Anthony Capizzi, Domestic Tax Services, Dividend Dept.
ATTENTION: Managing Partner/Officer, Cashier, Dividend Mgr. Tax Mgr.
SUBJECT: MFS Investment Management
CUSIP# Various
2000 Tax Information

The attached correspondence containing tax information was received by the Depository Trust Company. If applicable please consult your tax advisor to assure proper treatment of this event.

Attachment



MFS Service Center, Inc.
P.O. Box 2281, Boston, MA 02107-9906
1-800-343-2829

December 10, 2001

Dear Tax Reporting Department,

We are writing to inform you of a correction to the tax information you used to prepare Form 1099-DIV for shareholders in Massachusetts Investors Growth Stock Fund for last year. Because of this revision, you will need to issue corrected 2000 1099-DIV forms to your clients. The corrected information appears at the bottom of this letter.

Because of the correction, your clients may be due a refund of federal taxes from the Internal Revenue Service (IRS). If they paid state and local taxes, they may be due a refund from those entities as well.

MFS is in the process of preparing corrected Form 1099-DIVs for all shareholders who received them from us last year. We will mail a letter and a question and answer sheet with the corrected forms. We are enclosing samples that you may use.

If you have any additional questions, please call 1-800-343-2829, and ask for Courtney Norbury, extension 36071 or Matt Donlan, extension 36062. You can also visit our Web site, www.mfs.com, or send an e-mail to dimg@mfs.com. In addition, we have set up a special Web site, www.mfs.com/mig/, with helpful information such as links to federal and state tax forms and a calculator to assist clients in estimating the amount of a potential refund.

Thank you for working with us to remedy this situation. MFS is here to support you and your clients as much as possible. We apologize for any confusion and inconvenience caused by this issue.

Sincerely,

Dennis Macksoud
Vice President

Massachusetts Investors Growth Stock Fund
Revised 2000 Form 1099-DIV Computations

Class: A		Tax ID: 04-1885327		CUSIP: 575719109				
Decl. Date	Ex. Date	Rec. Date	Pay. Date	Income	ST Gain	LT Gain	Ret. of Cap.	Total
12/18/2000	12/18/2000	12/18/2000	12/18/2000	0.000%	10.513%	75.105%	14.382%	1.72437
Class: B		Tax ID: 04-1885327		CUSIP: 575719208				
Decl. Date	Ex. Date	Rec. Date	Pay. Date	Income	ST Gain	LT Gain	Ret. of Cap.	Total
12/18/2000	12/18/2000	12/18/2000	12/18/2000	0.000%	5.833%	79.785%	14.382%	1.62322
Class: C		Tax ID: 04-1885327		CUSIP: 575719307				
Decl. Date	Ex. Date	Rec. Date	Pay. Date	Income	ST Gain	LT Gain	Ret. of Cap.	Total
12/18/2000	12/18/2000	12/18/2000	12/18/2000	0.000%	6.396%	79.222%	14.382%	1.63475
Class: I		Tax ID: 04-1885327		CUSIP: 575719406				
Decl. Date	Ex. Date	Rec. Date	Pay. Date	Income	ST Gain	LT Gain	Ret. of Cap.	Total
12/18/2000	12/18/2000	12/18/2000	12/18/2000	0.000%	13.236%	72.382%	14.382%	1.78923



Massachusetts Investors Growth Stock Fund
500 Boylston Street, Boston, MA 02116-3741
1-877-383-7949

December 14, 2001

Dear Shareholder,

We are writing to inform you of a revision in the 2000 Form 1099-DIV for your taxable investment in Massachusetts Investors Growth Stock Fund. The "Ordinary Dividends" reported on your original Form 1099-DIV have been reduced and reclassified as "Total Capital Gain Distributions" plus "Nontaxable Distributions." These changes in the amounts originally reported to you are due to an incorrect estimate used in calculating the amount of capital gain available for distribution. We apologize for the inconvenience this may cause you.

A corrected Form 1099-DIV is enclosed. Because of this revision, you may be due a refund of federal taxes plus interest from the Internal Revenue Service (IRS). If you paid state and local taxes for 2000, you may be due a refund from those entities as well.

If you redeemed shares between December 18 and December 31, 2000 and received an MFS Average Cost Statement, a revised Average Cost Statement is also enclosed. See the enclosed question and answer sheet for further information.

How to obtain your federal tax refund

To obtain a refund, you must file an amended 2000 tax return with the IRS, as well as with your applicable state and local tax authorities. To help you estimate what this difference may mean to you in terms of a federal tax refund, please see the calculator on the back of this letter. To amend your return, you will need to file IRS Form 1040X indicating the changes reflected on your corrected Form 1099-DIV. More detailed information on amending your federal tax return is provided in the enclosed question and answer sheet.

If you work with a tax preparer, we suggest you forward the corrected Form 1099-DIV to him or her. If you decide to file for a refund by amending your 2000 income tax return, you may consider having the form prepared at the same time your 2001 return is completed as it may be more efficient to prepare a 2000 amended return at that time and the refund is earning interest.

We're here to help

In addition to providing the enclosed question and answer sheet, we have set up an exclusive toll-free line for questions: 1-877-383-7949. If you'd prefer to send an e-mail, send it to d1mig@mfs.com. For your convenience, we have also opened a Web site with the federal and state forms and instructions you will need to amend your return and a calculator you can use to estimate the amount of your refund. Just type www.mfs.com/mig/ into your browser.

We sincerely regret the inconvenience this may cause you and want to assure you that the fund will not be charged with any of the costs associated with the reissuing of Form 1099-DIV.

Sincerely,

A handwritten signature in black ink, appearing to read "James O. Yost".

James O. Yost
Treasurer

Estimated Federal Tax Impact

To estimate the refund you can expect, you'll need to determine the difference between the ordinary dividend (Box 1) on your original Form 1099-DIV and the ordinary dividend on the enclosed revised form and enter that amount in Step 3 below. If your original 1099-DIV is not available, you can estimate the amount of your refund by following all the steps below.

Example assuming \$50,000 in 2000 taxable income

TAX REPORTING INFORMATION FOR: 12-3456789

FORM 1099-DIV STATEMENT FOR RECIPIENTS OF DIVIDENDS AND DISTRIBUTIONS

PAYER: MASS INVEST GROWTH STOCK - A Corrected (if checked)
 P.O. Box 2281
 Boston, MA
 02107-6806

PHONE: 1-888-777-7143
 RECIPIENT: JOHN GREEN &
 MARY GREEN JTWR0S

RECIPIENT IDENTIFICATION: 123-45-6789
 PAYER IDENTIFICATION: 04-1885327
 FUND/ACCOUNT: 13-1234567890

1	2A	2B	3	4	6
ORDINARY DIVIDENDS	TOTAL CAPITAL GAIN DISTRIBUTIONS	28% RATE GAIN	NONTAXABLE DISTRIBUTIONS	FEDERAL INCOME TAX WITHHELD	FOREIGN TAX PAID
35.63	0.00	0.00	0.00	0.00	0.00

- Step 1: Enter the amount from Box 1 of the enclosed 1099-DIV \$35.63
- Step 2: Enter appropriate share class factor
 Class A - 4.083182
 Class B - 7.663850
 Class C - 6.956293 4.083182
- Step 3: Multiply Step 1 amount by Step 2 factor 145.48
- Step 4: Enter the savings factor from the chart below .15
- Step 5: Multiply Step 3 amount by Step 4 factor - this is your estimated refund \$21.82

Worksheet

Step 1. Enter the amount from Box 1 of the enclosed 1099-DIV

Step 2. Enter the appropriate share class factor

Class A — 4.083182 Class B — 7.663850 Class C — 6.956293

Step 3. Multiply Step 1 amount by Step 2 factor

Step 4. Enter the tax saving factor from the chart below

Step 5. Multiply Step 3 amount by Step 4 amount

This is your estimated refund.

If the filing status on your 2000 federal income tax return was:	If your 2000 taxable income was:	Your tax saving factor is:		
		Class A shares	Class B shares	Class C shares
Single Married Filing Joint	\$0 - \$26,250 \$0 - \$43,850	0.08	.08	.08
Single Married Filing Joint	\$26,250 - \$63,550 \$43,850 - \$105,950	0.15	0.14	0.14
Single Married Filing Joint	\$63,550 - \$132,600 \$105,950 - \$161,450	0.18	0.17	0.17
Single Married Filing Joint	\$132,600 - \$288,350 \$161,450 - \$288,350	0.23	0.22	0.22
Single Married Filing Joint	\$288,350 + \$288,350 +	0.26	0.26	0.26

This calculation will help you to estimate the amount of your federal tax refund. If you decide to seek a refund, you will need to file an amended return to determine its actual amount.