MFS Government Markets Income Trust, MFS Intermediate Income Trust (the 
"Funds"), and Massachusetts Financial Services Company filed an application on 
January 22, 2008 which was amended on February 9, 2009 and May 27, 2009. 
Applicants requested an order under section 6(c) of the Act granting an exemption from 
section 19(b) of the Act and rule 19b-1 under the Act to conditionally permit the Funds to 
make periodic distributions of long-term capital gains with respect to the Funds’ 
outstanding common stock as frequently as twelve times each year and as frequently as 
distributions are specified in the terms of any outstanding preferred stock.

On October 29, 2009, a notice of the filing of the application was issued 
(Investment Company Act Release No. 28987). The notice gave interested persons an 
opportunity to request a hearing and stated that an order granting the application would 
be issued unless a hearing was ordered. No request for a hearing has been filed and the 
Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set 
forth in the application, as amended, that granting the requested relief is appropriate in 
the public interest and consistent with the protection of investors and the purposes fairly 
intended by the policy and provisions of the Act.
Accordingly, in the matter of MFS Government Markets Income Trust, et al. (File No. 812-13482),

IT IS ORDERED, under section 6(c) of the Act, that the requested exemption from section 19(b) of the Act and rule 19b-1 under the Act, is granted, effective immediately, subject to the conditions contained in the application, as amended.

For the Commission, by the Division of Investment Management, under delegated authority.

Florence E. Harmon
Deputy Secretary