

Edgar Filing: MFS INTERMEDIATE HIGH INCOME FUND - Form N-Q

MFS INTERMEDIATE HIGH INCOME FUND

Form N-Q

October 29, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF
REGISTERED MANAGEMENT INVESTMENT COMPANIES

Investment Company Act file number 811-5567

MFS INTERMEDIATE HIGH INCOME FUND

(Exact name of registrant as specified in charter)

500 Boylston Street, Boston, Massachusetts 02116

(Address of principal executive offices) (Zip code)

Susan S. Newton
Massachusetts Financial Services Company
500 Boylston Street
Boston, Massachusetts 02116

(Name and address of agents for service)

Registrant's telephone number, including area code: (617) 954-5000

Date of fiscal year end: November 30

Date of reporting period: August 31, 2007

ITEM 1. SCHEDULE OF INVESTMENTS.

MFS(R) INTERMEDIATE HIGH INCOME FUND

8/31/07

Quarterly portfolio holdings

[graphic omitted]

M F S(R)
INVESTMENT MANAGEMENT

MFS Intermediate High Income Fund
PORTFOLIO OF INVESTMENTS (Unaudited) 8/31/07

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ISSUER

BONDS - 126.3%

AEROSPACE - 2.8%

Bombardier, Inc., 6.3%, 2014 (n)

DRS Technologies, Inc., 6.875%, 2013

Hawker Beechcraft Acquisition Co. LLC, 9.75%, 2017 (n)

Sequa Corp., 9%, 2009

Vought Aircraft Industries, Inc., 8%, 2011

APPAREL MANUFACTURERS - 2.1%

Broder Brothers Co., 11.25%, 2010

Hanesbrands, Inc., FRN, 8.784%, 2014

Levi Strauss & Co., 9.75%, 2015

Phillips-Van Heusen Corp., 7.25%, 2011

Phillips-Van Heusen Corp., 8.125%, 2013

AUTOMOTIVE - 5.7%

ArvinMeritor, Inc., 8.125%, 2015

Ford Motor Co., 7.45%, 2031

Ford Motor Credit Co., 8%, 2016

Ford Motor Credit Co. LLC, 9.75%, 2010

Ford Motor Credit Co. LLC, 7.8%, 2012

General Motors Corp., 8.375%, 2033

Goodyear Tire & Rubber Co., 8.625%, 2011 (n)

Goodyear Tire & Rubber Co., 9%, 2015

J.B. Poindexter & Co., 8.75%, 2014

TRW Automotive, Inc., 7%, 2014 (n)

BASIC INDUSTRY - 0.7%

General Cable Corp., 7.735%, 2015

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General Cable Corp., 7.125%, 2017

TriMas Corp., 9.875%, 2012

BROADCASTING - 7.8%

Allbritton Communications Co., 7.75%, 2012

CanWest MediaWorks LP, 9.25%, 2015 (n)

Clear Channel Communications, Inc., 4.9%, 2015

Clear Channel Communications, Inc., 5.5%, 2016

CMP Susquehanna Corp., 10.125%, 2014

Inmarsat Finance II PLC, 0% to 2008, 10.375% to 2012

Intelsat Bermuda Ltd., 11.25%, 2016

Intelsat Corp., 9%, 2014

Intelsat Corp., 0% to 2010, 9.25% to 2015

Lamar Media Corp., 6.625%, 2015

LBI Media, Inc., 8.5%, 2017 (n)

Local TV Finance LLC, 9.25%, 2015 (n) (p)

Quebecor Media, Inc., 7.75%, 2016

Quebecor World, Inc., 9.75%, 2015 (n)

Univision Communications, Inc., 9.75%, 2015 (n) (p)

BROKERAGE & ASSET MANAGERS - 0.5%

LaBranche & Co., Inc., 11%, 2012

BUILDING - 0.9%

Nortek Holdings, Inc., 0% to 2009, 10.75% to 2014

Nortek Holdings, Inc., 8.5%, 2014

Ply Gem Industries, Inc., 9%, 2012

BUSINESS SERVICES - 2.2%

Iron Mountain, Inc., 7.75%, 2015

Nortel Networks Corp., 10.75%, 2016 (n)

Open Solutions, Inc., 9.75%, 2015 (n)

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SunGard Data Systems, Inc., 9.125%, 2013

SunGard Data Systems, Inc., 10.25%, 2015

CABLE TV - 4.0%

Atlantic Broadband Finance LLC, 9.375%, 2014

Cablevision Systems Corp., 8%, 2012

CCH I Holdings LLC, 9.92%, 2014

CCH I Holdings LLC, 11%, 2015

CSC Holdings, Inc., 7.625%, 2011

CSC Holdings, Inc., 7.625%, 2018

Insight Midwest LP, 9.75%, 2009

Insight Midwest LP, 9.75%, 2009

Telenet Group Holding N.V., 0% to 2008, 11.5% to 2014 (n)

Virginia Media Finance PLC, 8.75%, 2014

CHEMICALS - 4.1%

Chemtura Corp., 6.875%, 2016

Huntsman International LLC, 6.875%, 2013 (n)

Huntsman International LLC, 7.875%, 2014

Ineos Group Holdings PLC, 8.5%, 2016 (n)

Koppers Holdings, Inc., 0% to 2009, 9.875% to 2014

Lyondell Chemical Co., 8%, 2014

Lyondell Chemical Co., 6.875%, 2017

Momentive Performance Materials, Inc., 11.5%, 2016 (n)

Mosaic Co., 7.625%, 2016 (n)

COMPUTER SOFTWARE - 0.3%

Syniverse Technologies, Inc., 7.75%, 2013

CONGLOMERATES - 1.0%

ESCO Corp., 8.625%, 2013 (n)

Trinity Industries, Inc., 6.5%, 2014

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CONSUMER GOODS & SERVICES - 4.9%

ACCO Brands Corp., 7.625%, 2015

Corrections Corp. of America, 6.25%, 2013

Del Laboratories, Inc., 8%, 2012

GEO Group, Inc., 8.25%, 2013

Jarden Corp., 7.5%, 2017

Kar Holdings, Inc., 10%, 2015 (n)

Realogy Corp., 10.5%, 2014 (n)

Realogy Corp., 12.375%, 2015 (n)

Service Corp. International, 7.375%, 2014

Service Corp. International, 6.75%, 2016

Service Corp. International, 7%, 2017

Visant Corp., 7.625%, 2012

CONTAINERS - 2.4%

Berry Plastics Holding Corp., 10.25%, 2016

Crown Americas LLC, 7.75%, 2015

Owens-Brockway Glass Container, Inc., 8.25%, 2013

DEFENSE ELECTRONICS - 0.7%

L-3 Communications Corp., 5.875%, 2015

L-3 Communications Corp., 6.375%, 2015

ELECTRONICS - 2.2%

Flextronics International Ltd., 6.25%, 2014

Freescale Semiconductor, Inc., 9.125%, 2014

Freescale Semiconductor, Inc., 10.125%, 2016

ENERGY - INDEPENDENT - 4.2%

Chaparral Energy, Inc., 8.875%, 2017 (n)

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Chesapeake Energy Corp., 7.5%, 2014

Chesapeake Energy Corp., 6.375%, 2015

Cimarex Energy Co., 7.125%, 2017

Forest Oil Corp., 8%, 2011

Hilcorp Energy I LP, 9%, 2016 (n)

Mariner Energy, Inc., 8%, 2017

OPTI Canada, Inc., 8.25%, 2014 (n)

Plains Exploration & Production Co., 7%, 2017

Quicksilver Resources, Inc., 7.125%, 2016

ENTERTAINMENT - 1.4%

AMC Entertainment, Inc., 11%, 2016

Warner Music Group Corp., 7.375%, 2014

WMG Holdings Corp., 0% to 2009, 9.5% to 2014

FINANCIAL INSTITUTIONS - 2.2%

General Motors Acceptance Corp., 6.875%, 2011

General Motors Acceptance Corp., 8%, 2031

Residential Capital LLC, 7.125%, 2008

Residential Capital LLC, 7.5%, 2012

FOOD & BEVERAGES - 2.8%

ARAMARK Corp., 8.5%, 2015

Dean Foods Co., 7%, 2016

Dole Food Co., Inc., 8.625%, 2009

Pinnacle Foods Finance LLC, 9.25%, 2015 (z)

Reddy Ice Holdings, Inc., 0% to 2008, 10.5% to 2012

Smithfield Foods, Inc., 7.75%, 2017

FOREST & PAPER PRODUCTS - 3.6%

Abitibi-Consolidated Co., 8.375%, 2015

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Boise Cascade LLC, 7.125%, 2014

Bowater, Inc., 6.5%, 2013

Canada Paper Corp., 8.625%, 2011

Domtar Corp., 7.125%, 2015

Georgia-Pacific Corp., 8%, 2024

Jefferson Smurfit Corp., 8.25%, 2012

Neenah Paper, Inc., 7.375%, 2014

NewPage Corp., 10%, 2012

NewPage Corp., 12%, 2013

GAMING & LODGING - 9.8%

Chukchansi Economic Development Authority, FRN, 8.86%, 2012 (z)

Circus & Eldorado Joint Venture, 10.125%, 2012

Fontainebleau Las Vegas Holdings LLC, 10.25%, 2015 (n)

Galaxy Entertainment Group Ltd., 9.875%, 2012 (n)

Global Cash Access, Inc., 8.75%, 2012

Greektown Holdings, 10.75%, 2013 (n)

Harrah's Entertainment, Inc., 5.75%, 2017

Harrah's Operating Co., Inc., 5.625%, 2015

Isle of Capri Casinos, Inc., 7%, 2014

Jacobs Entertainment, Inc., 9.75%, 2014

Las Vegas Sands Corp., 6.375%, 2015

MGM Mirage, Inc., 7.5%, 2016

Pinnacle Entertainment, Inc., 8.25%, 2012

Pinnacle Entertainment, Inc., 7.5%, 2015 (n)

Station Casinos, Inc., 6.625%, 2018

Wimar Opco LLC, 9.625%, 2014 (n)

Wynn Las Vegas LLC, 6.625%, 2014

INDUSTRIAL - 2.3%

Baldor Electric Co., 8.625%, 2017

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Belden CDT, Inc., 7%, 2017 (n)

Blount, Inc., 8.875%, 2012

GrafTech International, Ltd., 10.25%, 2012

JohnsonDiversey Holdings, Inc., "B", 9.625%, 2012

INSURANCE - PROPERTY & CASUALTY - 1.6%

Crum & Forster Holdings Corp., 7.75%, 2017

Hub International Holdings, Inc., 10.25%, 2015 (n)

USI Holdings Corp., 9.75%, 2015 (n)

MACHINERY & TOOLS - 1.8%

Case New Holland, Inc., 7.125%, 2014

Manitowoc Co., Inc., 7.125%, 2013

Rental Service Corp., 9.5%, 2014

United Rentals, Inc., 7.75%, 2013

MEDICAL & HEALTH TECHNOLOGY & SERVICES - 6.8%

Advanced Medical Optics, Inc., 7.5%, 2017

Community Health Systems, Inc., 8.875%, 2015 (n)

Cooper Cos., Inc., 7.125%, 2015

DaVita, Inc., 7.25%, 2015

HCA, Inc., 6.375%, 2015

HCA, Inc., 9.25%, 2016 (n)

HCA, Inc., 9.625%, 2016 (n) (p)

HealthSouth Corp., 10.75%, 2016

Omnicare, Inc., 6.75%, 2013

Psychiatric Solutions, Inc., 7.75%, 2015

U.S. Oncology Holdings, Inc., 9.797%, 2012 (n)

VWR Funding, Inc., 10.25%, 2015 (n)

METALS & MINING - 3.9%

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Arch Western Finance LLC, 6.75%, 2013

FMG Finance Ltd., 10.625%, 2016 (n)

Foundation PA Coal Co., 7.25%, 2014

Freeport-McMoRan Copper & Gold, Inc., 8.375%, 2017

Massey Energy Co., 6.875%, 2013

Noranda Aluminum Holding Corp., 11.14%, 2014 (p) (z)

Peabody Energy Corp., 7.375%, 2016

MUNICIPALS - 1.4%

Cabazon Band Mission Indians, CA, Mortgage Notes, 13%, 2011

Virginia Tobacco Settlement Financing Corp., "A-1", 6.706%, 2046

MUTUAL FUNDS - 2.5%

Dow Jones CDX High Yield Index, 7.625%, 2012 (z)

NATURAL GAS - DISTRIBUTION - 0.4%

AmeriGas Partners LP, 7.125%, 2016

NATURAL GAS - PIPELINE - 4.1%

Atlas Pipeline Partners LP, 8.125%, 2015

Colorado Interstate Gas Co., 6.8%, 2015

El Paso Corp., 6.875%, 2014

Deutsche Bank (El Paso Performance-Linked Trust, CLN), 7.75%, 2011 (n)

MarkWest Energy Partners LP, 6.875%, 2014

MarkWest Energy Partners LP, 8.5%, 2016

Williams Cos., Inc., 6.375%, 2010 (n)

Williams Cos., Inc., 8.125%, 2012

Williams Cos., Inc., 7.75%, 2031

Williams Cos., Inc., 8.75%, 2032

NETWORK & TELECOM - 4.1%

Cincinnati Bell, Inc., 7%, 2015

Citizens Communications Co., 7.875%, 2027

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Nordic Telephone Co. Holdings, 8.25%, 2016 (n)

EUR

Orascom Telecom Finance S.C.A., 7.875%, 2014 (z)

Qwest Communications International, Inc. " B", 7.5%, 2014

Qwest Corp., 8.875%, 2012

Qwest Corp., 7.5%, 2014

Time Warner Telecom Holdings, Inc., 9.25%, 2014

Windstream Corp., 8.625%, 2016

OIL SERVICES - 1.5%

Basic Energy Services, Inc., 7.125%, 2016

Compagnie Generale de Geophysique - Veritas, 7.75%, 2017

Pride International, Inc., 7.375%, 2014

Seitel, Inc., 9.75%, 2014 (n)

OILS - 0.9%

Petroplus Finance Ltd., 6.75%, 2014 (n)

Petroplus Finance Ltd., 7%, 2017 (n)

Tesoro Corp., 6.625%, 2015

United Refining Co., 10.5%, 2012 (n)

PHARMACEUTICALS - 2.1%

Elan Finance PLC, 8.875%, 2013

Mylan Laboratories, Inc., 6.375%, 2015

Rotavax LLC, 10.62%, 2014 (z)

Warner Chilcott Corp., 8.75%, 2015

POLLUTION CONTROL - 0.8%

Allied Waste North America, Inc., 7.875%, 2013

PRINTING & PUBLISHING - 4.7%

American Media Operations, Inc., 10.25%, 2009

Dex Media West LLC, 9.875%, 2013

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Dex Media, Inc., 0% to 2008, 9% to 2013

Idearc, Inc., 8%, 2016

Nielsen Finance LLC, 10%, 2014

Nielsen Finance LLC, 0% to 2011, 12.5% to 2016

Quebecor World Capital Corp., 8.75%, 2016 (n)

R.H. Donnelley Corp., 8.875%, 2016

RAILROAD & SHIPPING - 0.9%

American Railcar Industries, Inc., 7.5%, 2014

TFM S.A. de C.V., 9.375%, 2012

REAL ESTATE - 0.5%

Rouse Co. LP, 6.75%, 2013 (z)

RESTAURANTS - 0.8%

Buffets, Inc., 12.5%, 2014

Dave & Buster's, Inc., 11.25%, 2014

Landry's Restaurants, Inc., 7.5%, 2014

RETAILERS - 3.0%

Asbury Automotive Group, Inc., 8%, 2014

Asbury Automotive Group, Inc., 7.625%, 2017 (n)

AutoNation, Inc., 7%, 2014

AutoNation, Inc., FRN, 7.36%, 2013

Buhrmann U.S., Inc., 7.875%, 2015

Couche-Tard, Inc., 7.5%, 2013

Rite Aid Corp., 9.375%, 2015 (n)

Sally Beauty Holdings. Inc., 9.25%, 2014

Steinway Musical Instruments, Inc., 7%, 2014 (n)

United Auto Group, Inc., 7.75%, 2016

SPECIALTY CHEMICALS - 0.4%

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INVISTA, 9.25%, 2012 (n)

SPECIALTY STORES - 0.8%

Claire's Stores, Inc., 9.25%, 2015 (n)

Claire's Stores, Inc., 10.5%, 2017 (n)

Michaels Stores, Inc., 11.375%, 2016 (n)

TELECOMMUNICATIONS - WIRELESS - 4.9%

Cricket Communications, Inc., 9.375%, 2014

Digicel Group Ltd., 9.125%, 2015 (z)

Dobson Communications Corp., 8.375%, 2011

Dobson Communications Corp., 9.875%, 2012

MetroPCS Wireless, Inc., 9.25%, 2014 (n)

Rogers Wireless, Inc., 8%, 2012

Rural Cellular Corp., FRN, 11.1%, 2012

Rural Cellular Corp., FRN, 8.36%, 2013 (n)

U.S. Unwired, Inc., 10%, 2012

TELEPHONE SERVICES - 0.4%

Embarq Corp., 7.082%, 2016

Embarq Corp., 7.995%, 2036

TOBACCO - 0.9%

Alliance One International, Inc., 8.5%, 2012 (n)

Reynolds American, Inc., 7.625%, 2016

TRANSPORTATION - SERVICES - 2.7%

Hertz Corp., 8.875%, 2014

Navios Maritime Holdings, Inc., 9.5%, 2014

Quality Distribution, Inc., 9%, 2010

Ship Finance International Ltd., 8.5%, 2013

Stena AB, 7.5%, 2013

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UTILITIES - ELECTRIC POWER - 5.8%

AES Corp., 7.75%, 2014

Calpine Generating Co. LLC, 14.37%, 2011 (d)

Dynergy Holdings, Inc., 7.125%, 2018

Edison Mission Energy, 7%, 2017 (n)

Intergen N.V., 9%, 2017 (n)

Mirant North American LLC, 7.375%, 2013

NRG Energy, Inc., 7.25%, 2014

NRG Energy, Inc., 7.375%, 2016

NRG Energy, Inc., 7.375%, 2017

NSG Holdings LLC, 7.75%, 2025 (z)

Reliant Energy, Inc., 7.875%, 2017

TOTAL BONDS

COMMON STOCKS - 1.9%

CABLE TV - 0.4%

Comcast Corp., "A" (a)

Time Warner Cable, Inc.

CONSUMER GOODS & SERVICES - 0.1%

Central Garden & Pet Co.

ELECTRONICS - 0.1%

Intel Corp.

ENERGY - INDEPENDENT - 0.3%

Chesapeake Energy Corp.

Foundation Coal Holdings, Inc.

ENERGY - INTEGRATED - 0.2%

Chevron Corp.

FOREST & PAPER PRODUCTS - 0.1%

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Louisiana-Pacific Corp.

INDUSTRIAL - 0.0%

Fairline Management Corp.

MAJOR BANKS - 0.1%

Bank of America Corp.

JPMorgan Chase & Co.

NATURAL GAS - PIPELINE - 0.2%

Williams Cos., Inc.

PHARMACEUTICALS - 0.1%

Johnson & Johnson

TELEPHONE SERVICES - 0.3%

Windstream Corp.

TRUCKING - 0.0%

Quality Distribution, Inc. (z)

TOTAL COMMON STOCKS

FLOATING RATE LOANS - 0.8% (g) (r)

TELECOMMUNICATIONS - WIRELESS - 0.8%

Wind Acquisition Holdings Syndicated Loan, 12.61%, 2007

TOTAL FLOATING RATE LOANS

STRIKE PRICE FIRST EXERCISE

WARRANTS - 0.0%

ISSUER

CABLE TV - 0.0%

XM Satellite Radio Holdings, Inc. (a) (z) \$ 45.24 9/16/00

TELEPHONE SERVICES - 0.0%

Jazztel PLC (a) (z) EUR 34.10 6/28/00

TOTAL WARRANTS

CONVERTIBLE BONDS - 0.3%

CABLE TV - 0.3%

Virginia Media Finance PLC, 8.75%, 2014

EUR

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 SHORT-TERM OBLIGATIONS - 4.0%

 General Electric Capital Corp., 5.15%, due 9/04/07 (y)

 REPURCHASE AGREEMENTS - 3.3%

 Merrill Lynch, 5.3%, dated 8/31/07, due 9/04/07, total to be received \$2,414,421
 (secured by various U.S. Treasury and Federal Agency obligations and Mortgage
 Backed securities in a jointly traded account)

 TOTAL INVESTMENTS (k)

 OTHER ASSETS, LESS LIABILITIES - (36.6)%

 NET ASSETS - 100.0%

-
- (a) Non-income producing security.
 - (d) Non-income producing security - in default.
 - (g) The rate shown represents a weighted average coupon rate on settled positions at period end.
 - (k) As of August 31, 2007, the fund held securities fair valued in accordance with the policies a Trustees, aggregating \$92,988,635 and 92.44% of market value. An independent pricing service 91.77% of the market value.
 - (n) Securities exempt from registration under Rule 144A of the Securities Act of 1933. These secu ordinary course of business in transactions exempt from registration, normally to qualified i end, the aggregate value of these securities was \$20,898,177, representing 28.4% of net asset
 - (p) Payment-in-kind security.
 - (r) Remaining maturities of floating rate loans may be less than stated maturities shown as a res prepayments by the borrower. Such prepayments cannot be predicted with certainty. These loans on resale. Floating rate loans generally have rates of interest which are determined periodic lending rate plus a premium.
 - (y) The rate shown represents an annualized yield at time of purchase.
 - (z) Restricted securities are not registered under the Securities Act of 1933 and are subject to These securities generally may be resold in transactions exempt from registration or to the p subsequently registered. Disposal of these securities may involve time-consuming negotiations acceptable price may be difficult. The fund holds the following restricted securities:

RESTRICTED SECURITIES	ACQUISITION DATE	ACQUISITION COST
Chukchansi Economic Development Authority, FRN, 8.86%, 2012	1/10/06	\$282,562
Digicel Group Ltd., 9.125%, 2015	2/22/07-7/02/07	25,362
Dow Jones CDX High Yield Index, 7.625%, 2012	5/07/07	1,988,750
Jazztel PLC	11/29/00	602
Noranda Aluminum Holding Corp., 11.14%, 2014	6/04/07	351,450
NSG Holdings LLC, 7.75%, 2025	3/06/07-3/14/07	337,625
Orascom Telecom Finance S.C.A., 7.875%, 2014	2/01/07	225,000
Pinnacle Foods Finance LLC, 9.25%, 2015	3/21/07-3/22/07	370,187
Quality Distribution, Inc.	12/28/06	-
Rotavax LLC, 10.62%, 2014	6/06/06-2/06/07	258,442
Rouse Co. LP, 6.75%, 2013	5/02/06-6/19/06	348,361
XM Satellite Radio Holdings, Inc.	3/29/00-7/11/00	69,923

 Total Restricted Securities

The following abbreviations are used in this report and are defined:

CLN Credit-Linked Note

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FRN Floating Rate Note. Interest rate resets periodically and may not be the rate reported a

Abbreviations indicate amounts shown in currencies other than the U.S. dollar. All amounts are st otherwise indicated. A list of abbreviations is shown below:

EUR Euro

See attached supplemental information. For more information see notes to financial statements as recent semiannual or annual report.

MFS INTERMEDIATE HIGH INCOME FUND

SUPPLEMENTAL INFORMATION (UNAUDITED) 8/31/07

(1) PORTFOLIO SECURITIES

The cost and unrealized appreciation and depreciation in the value of the investments owned by th federal income tax basis, are as follows

Aggregate Cost	103,966,499
	=====
Gross unrealized appreciation	819,429
Gross unrealized depreciation	(4,189,997)

Net unrealized appreciation (depreciation)	(3,370,568)
	=====

The aggregate cost above includes prior fiscal year end tax adjustments.

(2) FINANCIAL INSTRUMENTS

DERIVATIVES

FORWARD FOREIGN CURRENCY EXCHANGE CONTRACTS AT 8/31/07

Appreciation and Depreciation in the table below are reported by currency.

TYPE	CURRENCY	CONTRACTS TO DELIVER/RECEIVE	SETTLEMENT DATE RANGE	IN EXCHANGE FOR	CONTRACTS AT VALUE

DEPRECIATION					

Buy	EUR	353,104	9/19/2007	\$ 482,221	\$ 481,523
Sell	EUR	990,000	9/19/2007	1,343,303	1,350,047

ITEM 2. CONTROLS AND PROCEDURES.

- (a) Based upon their evaluation of the effectiveness of the registrant's disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940 (the "Act")) as conducted within 90 days of the filing date of this Form N-Q, the registrant's principal financial

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officer and principal executive officer have concluded that those disclosure controls and procedures provide reasonable assurance that the material information required to be disclosed by the registrant on this report is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms.

- (b) There were no changes in the registrant's internal controls over financial reporting (as defined in Rule 30a-3(d) under the Act) that occurred during the registrant's last fiscal quarter that have materially affected, or are reasonably likely to materially affect, the registrant's internal control over financial reporting.

ITEM 3. EXHIBITS.

File as exhibits as part of this Form a separate certification for each principal executive officer and principal financial officer of the registrant as required by Rule 30a-2(a) under the Act (17 CFR 270.30a-2): Attached hereto.

NOTICE

A copy of the Agreement and Declaration of Trust, as amended, of the Registrant is on file with the Secretary of State of The Commonwealth of Massachusetts and notice is hereby given that this instrument is executed on behalf of the Registrant by an officer of the Registrant as an officer and not individually and the obligations of or arising out of this instrument are not binding upon any of the Trustees or shareholders individually, but are binding only upon the assets and property of the respective constituent series of the Registrant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Registrant: MFS INTERMEDIATE HIGH INCOME FUND

By (Signature and Title)* MARIA F. DWYER

Maria F. Dwyer, President

Date: October 16, 2007

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By (Signature and Title)* MARIA F. DWYER

Maria F. Dwyer, President (Principal Executive Officer)

Date: October 16, 2007

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By (Signature and Title)* TRACY ATKINSON

Tracy Atkinson, Treasurer (Principal Financial Officer
and Accounting Officer)

Date: October 16, 2007

* Print name and title of each signing officer under his or her signature.