

MFS INTERMEDIATE HIGH INCOME FUND
Form N-Q
April 25, 2008

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)

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

Date of fiscal year end: November 30

Date of reporting period: February 29, 2008

ITEM 1. SCHEDULE OF INVESTMENTS.

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08

| Issuer | Shares/Par | Value (\$) |
|--|------------|--------------|
| Bonds 124.2% | | |
| Aerospace 3.3% | | |
| Bombardier, Inc., 6.3%, 2014 (n) | \$ 640,000 | \$ 608,000 |
| DRS Technologies, Inc., 6.875%, 2013 | 355,000 | 347,900 |
| Hawker Beechcraft Acquisition Co. LLC, 9.75%, 2017 | 500,000 | 496,250 |
| TransDigm Group, Inc., 7.75%, 2014 | 375,000 | 373,125 |
| Vought Aircraft Industries, Inc., 8%, 2011 | 430,000 | 398,288 |
| | | \$ 2,223,563 |
| Apparel Manufacturers 0.6% | | |
| Broder Brothers Co., 11.25%, 2010 | \$ 260,000 | \$ 182,000 |
| Hanesbrands, Inc., FRN, 8.203%, 2014 | 220,000 | 193,600 |
| | | \$ 375,600 |
| Asset Backed & Securitized 0.3% | | |
| JPMorgan Chase Commercial Mortgage Securities Corp., FRN, 6.058%, 2051 | \$ 155,000 | \$ 115,028 |
| Merrill Lynch Mortgage Trust, FRN, 5.829%, 2050 | 155,000 | 113,530 |
| | | \$ 228,558 |
| Automotive 4.4% | | |
| Allison Transmission, Inc., 11%, 2015 (n) | \$ 690,000 | \$ 589,950 |
| Ford Motor Credit Co. LLC, 9.75%, 2010 | 866,000 | 814,371 |
| Ford Motor Credit Co. LLC, 7.8%, 2012 | 710,000 | 612,199 |
| Ford Motor Credit Co. LLC, 8%, 2016 | 185,000 | 151,509 |
| General Motors Acceptance Corp., 8.375%, 2033 | 538,000 | 411,570 |
| Goodyear Tire & Rubber Co., 8.625%, 2011 | 107,000 | 111,280 |
| Goodyear Tire & Rubber Co., 9%, 2015 | 244,000 | 256,810 |
| | | \$ 2,947,689 |
| Basic Industry 0.5% | | |
| General Cable Corp., 7.103%, 2015 | \$ 170,000 | \$ 146,200 |
| General Cable Corp., 7.125%, 2017 | 170,000 | 163,200 |
| | | \$ 309,400 |
| Broadcasting 8.5% | | |
| Allbritton Communications Co., 7.75%, 2012 | \$ 490,000 | \$ 487,550 |
| CanWest MediaWorks LP, 9.25%, 2015 (n) | 380,000 | 357,200 |
| CMP Susquehanna Corp., 9.875%, 2014 | 355,000 | 234,744 |
| Inmarsat Finance II PLC, 0% to 2008, 10.375% to 2012 | 460,000 | 445,050 |
| Intelsat Corp., 9%, 2014 | 226,000 | 226,000 |
| Intelsat Jackson Holdings Ltd., 11.25%, 2016 | 410,000 | 408,463 |
| Intelsat Ltd., 0% to 2010, 9.25% to 2015 | 310,000 | 259,625 |
| ION Media Networks, Inc., FRN, 10.507%, 2013 (n) | 430,000 | 331,638 |
| Lamar Media Corp., 6.625%, 2015 | 695,000 | 639,400 |
| Lamar Media Corp., C , 6.625%, 2015 | 295,000 | 271,400 |

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| | | |
|--|-----------|---------|
| LBI Media, Inc., 8.5%, 2017 (n) | 210,000 | 183,750 |
| LIN TV Corp., 6.5%, 2013 | 460,000 | 416,300 |
| Local TV Finance LLC, 9.25%, 2015 (n)(p) | 410,000 | 334,150 |
| Nexstar Broadcasting Group, Inc., 7%, 2014 | 350,000 | 317,625 |
| Univision Communications, Inc., 9.75%, 2015 (n)(p) | 1,190,000 | 821,100 |

\$ 5,733,995

Brokerage & Asset Managers 0.8%

| | | |
|---|------------|------------|
| Nuveen Investments, Inc., 10.5%, 2015 (n) | \$ 605,000 | \$ 549,794 |
|---|------------|------------|

Building 0.7%

| | | |
|--|------------|------------|
| Building Materials Corp. of America, 7.75%, 2014 | \$ 370,000 | \$ 273,800 |
| Ply Gem Industries, Inc., 9%, 2012 | 270,000 | 195,750 |

\$ 469,550

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|--|-------------|--------------|
| Bonds continued | | |
| Business Services 1.2% | | |
| SunGard Data Systems, Inc., 9.125%, 2013 | \$ 275,000 | \$ 277,063 |
| SunGard Data Systems, Inc., 10.25%, 2015 | 532,000 | 529,340 |
| | | \$ 806,403 |
| Cable TV 5.2% | | |
| Cablevision Systems Corp., 8%, 2012 | \$ 325,000 | \$ 312,813 |
| CCH I Holdings LLC, 11%, 2015 | 880,000 | 611,600 |
| CCH II Holdings LLC, 10.25%, 2010 | 410,000 | 375,150 |
| CCO Holdings LLC, 8.75%, 2013 | 680,000 | 596,700 |
| CSC Holdings, Inc., 7.625%, 2011 | 585,000 | 581,344 |
| CSC Holdings, Inc., 7.625%, 2018 | 140,000 | 128,100 |
| Mediacom LLC, 9.5%, 2013 | 260,000 | 227,500 |
| Videotron LTEE, 6.875%, 2014 | 290,000 | 281,300 |
| Virgin Media Finance PLC, 8.75%, 2014 | 180,000 | 153,900 |
| Virgin Media Finance PLC, 8.75%, 2014 | EUR 160,000 | 200,534 |
| | | \$ 3,468,941 |
| Chemicals 5.5% | | |
| Chemtura Corp., 6.875%, 2016 | \$ 400,000 | \$ 362,000 |
| Huntsman International LLC, 6.875%, 2013 (n) | EUR 200,000 | 291,686 |
| Huntsman International LLC, 7.875%, 2014 | \$ 370,000 | 382,950 |
| Innophos, Inc., 8.875%, 2014 | 735,000 | 716,625 |
| Koppers Holdings, Inc., 0% to 2009, 9.875% to 2014 | 340,000 | 289,000 |
| Momentive Performance Materials, Inc., 9.75%, 2014 | 305,000 | 272,975 |
| Momentive Performance Materials, Inc., 11.5%, 2016 | 185,000 | 141,525 |
| Mosaic Co., 7.875%, 2016 (n) | 345,000 | 370,875 |
| Nalco Co., 7.75%, 2011 | 330,000 | 333,300 |
| Nalco Co., 8.875%, 2013 | 535,000 | 545,700 |
| | | \$ 3,706,636 |
| Computer Software 0.6% | | |
| First Data Corp., 9.875%, 2015 (n) | \$ 500,000 | \$ 433,750 |
| Consumer Goods & Services 3.0% | | |
| Corrections Corp. of America, 6.25%, 2013 | \$ 325,000 | \$ 324,188 |
| GEO Group, Inc., 8.25%, 2013 | 435,000 | 436,631 |
| KAR Holdings, Inc., 10%, 2015 (n) | 280,000 | 242,200 |
| Service Corp. International, 7.375%, 2014 | 50,000 | 51,000 |
| Service Corp. International, 6.75%, 2016 | 205,000 | 203,975 |
| Service Corp. International, 7%, 2017 | 785,000 | 779,113 |
| | | \$ 2,037,107 |
| Containers 3.0% | | |
| Crown Americas LLC, 7.625%, 2013 | \$ 215,000 | \$ 217,688 |
| Crown Americas LLC, 7.75%, 2015 | 530,000 | 541,925 |

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| | | |
|---|---------|---------|
| Graham Packaging Co. LP, 9.875%, 2014 | 400,000 | 341,000 |
| Owens-Brockway Glass Container, Inc., 8.25%, 2013 | 900,000 | 931,500 |

\$ 2,032,113

Defense Electronics 0.8%

| | | |
|--|------------|------------|
| L-3 Communications Corp., 5.875%, 2015 | \$ 200,000 | \$ 194,500 |
| L-3 Communications Corp., 6.375%, 2015 | 310,000 | 307,675 |

\$ 502,175

Electronics 1.1%

| | | |
|---|------------|------------|
| Flextronics International Ltd., 6.25%, 2014 | \$ 420,000 | \$ 389,550 |
| Spancion LLC, 11.25%, 2016 (n) | 500,000 | 345,000 |

\$ 734,550

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|---|--------------|--------------|
| Bonds continued | | |
| Energy - Independent 6.5% | | |
| Chaparral Energy, Inc., 8.875%, 2017 | \$ 315,000 | \$ 269,325 |
| Chesapeake Energy Corp., 7.5%, 2014 | 370,000 | 377,400 |
| Chesapeake Energy Corp., 7%, 2014 | 195,000 | 195,488 |
| Chesapeake Energy Corp., 6.375%, 2015 | 270,000 | 261,225 |
| Forest Oil Corp., 8%, 2011 | 220,000 | 228,800 |
| Hilcorp Energy I LP, 7.75%, 2015 (n) | 125,000 | 117,813 |
| Hilcorp Energy I LP, 9%, 2016 (n) | 255,000 | 255,000 |
| Mariner Energy, Inc., 8%, 2017 | 510,000 | 489,600 |
| Newfield Exploration Co., 6.625%, 2014 | 365,000 | 357,700 |
| OPTI Canada, Inc., 8.25%, 2014 (n) | 605,000 | 597,438 |
| Plains Exploration & Production Co., 7%, 2017 | 580,000 | 556,800 |
| Quicksilver Resources, Inc., 7.125%, 2016 | 325,000 | 311,188 |
| Southwestern Energy Co., 7.5%, 2018 (z) | 360,000 | 370,800 |
| | | \$ 4,388,577 |
| Entertainment 0.3% | | |
| Marquee Holdings, Inc., 9.505%, 2014 | \$ 245,000 | \$ 178,850 |
| Financial Institutions 2.3% | | |
| General Motors Acceptance Corp., 6.875%, 2011 | \$ 1,570,000 | \$ 1,281,005 |
| Residential Capital LLC, 6.125%, 2008 | 348,000 | 268,830 |
| Residential Capital LLC, 8.5%, 2012 | 40,000 | 21,800 |
| | | \$ 1,571,635 |
| Food & Beverages 2.8% | | |
| ARAMARK Corp., 8.5%, 2015 | \$ 525,000 | \$ 517,125 |
| B&G Foods, Inc., 8%, 2011 | 325,000 | 312,000 |
| Dean Foods Co., 7%, 2016 | 495,000 | 433,125 |
| Del Monte Corp., 6.75%, 2015 | 335,000 | 318,250 |
| Reddy Ice Holdings, Inc., 0% to 2008, 10.5% to 2012 | 315,000 | 303,188 |
| | | \$ 1,883,688 |
| Forest & Paper Products 3.2% | | |
| Abitibi-Consolidated, Inc., 8.375%, 2015 | \$ 380,000 | \$ 212,800 |
| Bowater, Inc., 6.5%, 2013 | 500,000 | 297,500 |
| Catalyst Paper Corp., 8.625%, 2011 | 300,000 | 251,250 |
| Georgia-Pacific Corp., 8%, 2024 | 425,000 | 376,125 |
| Graphic Packaging International Corp., 9.5%, 2013 | 100,000 | 94,250 |
| Jefferson Smurfit Corp., 8.25%, 2012 | 255,000 | 237,788 |
| Millar Western Forest Products Ltd., 7.75%, 2013 | 375,000 | 271,875 |
| NewPage Holding Corp., 10%, 2012 | 195,000 | 195,488 |
| NewPage Holding Corp., 12%, 2013 | 190,000 | 187,150 |
| | | \$ 2,124,226 |
| Gaming & Lodging 9.9% | | |

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| | | |
|---|------------|------------|
| Circus & Eldorado Joint Venture, 10.125%, 2012 | \$ 300,000 | \$ 301,875 |
| Fontainebleau Las Vegas Holdings LLC, 10.25%, 2015 (n) | 750,000 | 540,000 |
| Galaxy Entertainment Finance Co. Ltd., 9.875%, 2012 (n) | 350,000 | 348,250 |
| Harrah s Operating Co., Inc., 5.375%, 2013 | 175,000 | 115,938 |
| Harrah s Operating Co., Inc., 5.625%, 2015 | 570,000 | 342,000 |
| Harrah s Operating Co., Inc., 10.75%, 2016 (n) | 395,000 | 345,131 |
| Harrah s Operating Co., Inc., 5.75%, 2017 | 220,000 | 125,400 |
| Harrah s Operating Co., Inc., 10.75%, 2018 (p)(z) | 210,000 | 172,200 |
| Isle of Capri Casinos, Inc., 7%, 2014 | 240,000 | 163,800 |
| Jacobs Entertainment, Inc., 9.75%, 2014 | 365,000 | 302,950 |
| MGM Mirage, 5.875%, 2014 | 180,000 | 158,400 |
| MGM Mirage, 7.5%, 2016 | 1,700,000 | 1,581,000 |

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|---|------------|--------------|
| Bonds continued | | |
| Gaming & Lodging continued | | |
| Pinnacle Entertainment, Inc., 7.5%, 2015 (n) | \$ 690,000 | \$ 531,300 |
| Station Casinos, Inc., 6.875%, 2016 | 410,000 | 258,300 |
| Station Casinos, Inc., 6.625%, 2018 | 875,000 | 535,938 |
| Trump Entertainment Resorts Holdings, Inc., 8.5%, 2015 | 705,000 | 489,975 |
| Wynn Las Vegas LLC, 6.625%, 2014 | 365,000 | 350,400 |
| | | \$ 6,662,857 |
| Industrial 1.9% | | |
| Blount, Inc., 8.875%, 2012 | \$ 335,000 | \$ 325,788 |
| Cii Carbon LLC, 11.125%, 2015 (n) | 150,000 | 130,500 |
| JohnsonDiversey Holdings, Inc., B , 9.625%, 2012 | 745,000 | 741,259 |
| JohnsonDiversey, Inc., 9.625%, 2012 | EUR 60,000 | 82,948 |
| | | \$ 1,280,495 |
| Insurance - Health 0.3% | | |
| Centene Corp., 7.25%, 2014 | \$ 190,000 | \$ 184,300 |
| Insurance - Property & Casualty 0.8% | | |
| USI Holdings Corp., 9.75%, 2015 (n) | \$ 655,000 | \$ 511,719 |
| Machinery & Tools 1.0% | | |
| Case New Holland, Inc., 7.125%, 2014 | \$ 500,000 | \$ 500,000 |
| United Rentals, Inc., 7.75%, 2013 | 210,000 | 171,150 |
| | | \$ 671,150 |
| Medical & Health Technology & Services 10.3% | | |
| Community Health Systems, Inc., 8.875%, 2015 | \$ 935,000 | \$ 917,469 |
| Cooper Cos., Inc., 7.125%, 2015 | 355,000 | 337,250 |
| DaVita, Inc., 7.25%, 2015 | 1,030,000 | 1,019,700 |
| HCA, Inc., 6.375%, 2015 | 520,000 | 434,200 |
| HCA, Inc., 9.25%, 2016 | 1,095,000 | 1,122,375 |
| HCA, Inc., 9.625%, 2016 | 530,000 | 547,225 |
| HealthSouth Corp., 10.75%, 2016 | 73,000 | 76,468 |
| LVB Acquisition Merger Sub, Inc., 10%, 2017 (n) | 370,000 | 382,488 |
| LVB Acquisition Merger Sub, Inc., 11.625%, 2017 (n) | 475,000 | 467,281 |
| Psychiatric Solutions, Inc., 7.75%, 2015 | 340,000 | 336,600 |
| U.S. Oncology, Inc., 10.759%, 2012 | 265,000 | 204,050 |
| U.S. Oncology, Inc., 10.75%, 2014 | 300,000 | 296,250 |
| Universal Hospital Services, Inc., 8.5%, 2015 (p) | 400,000 | 399,000 |
| VWR Funding, Inc., 10.25%, 2015 (p) | 375,000 | 351,564 |
| | | \$ 6,891,920 |
| Metals & Mining 5.6% | | |
| Arch Western Finance LLC, 6.75%, 2013 | \$ 255,000 | \$ 251,175 |

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| | | |
|---|-----------|-----------|
| FMG Finance Ltd., 10.625%, 2016 (n) | 670,000 | 760,450 |
| Foundation PA Coal Co., 7.25%, 2014 | 110,000 | 108,900 |
| Freeport-McMoRan Copper & Gold, Inc., 8.375%, 2017 | 1,125,000 | 1,192,500 |
| Freeport-McMoRan Copper & Gold, Inc., FRN, 8.394%, 2015 | 555,000 | 533,494 |
| Peabody Energy Corp., 7.375%, 2016 | 480,000 | 496,800 |
| PNA Group, Inc., 10.75%, 2016 | 250,000 | 220,000 |
| Ryerson, Inc., 12%, 2015 (n) | 210,000 | 197,400 |

\$ 3,760,719

Municipals 1.5%

| | | |
|--|------------|------------|
| Cabazon Band Mission Indians, CA, Mortgage Notes, 13%, 2011 | \$ 575,000 | \$ 631,045 |
| Virginia Tobacco Settlement Financing Corp., A-1, 6.706%, 2046 | 425,000 | 384,549 |

\$ 1,015,594

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|--|--------------|--------------|
| Bonds continued | | |
| Mutual Funds 2.7% | | |
| Dow Jones CDX High Yield Index, 7.625%, 2012 (z) | \$ 1,980,000 | \$ 1,842,588 |
| Natural Gas - Distribution 1.2% | | |
| AmeriGas Partners LP, 7.125%, 2016 | \$ 380,000 | \$ 370,500 |
| Inergy LP, 6.875%, 2014 | 450,000 | 436,500 |
| | | \$ 807,000 |
| Natural Gas - Pipeline 4.8% | | |
| Atlas Pipeline Partners LP, 8.125%, 2015 | \$ 270,000 | \$ 265,950 |
| Colorado Interstate Gas Co., 6.8%, 2015 | 130,000 | 136,892 |
| Deutsche Bank (El Paso Performance-Linked Trust, CLN), 7.75%, 2011 (n) | 300,000 | 311,197 |
| El Paso Corp., 6.875%, 2014 | 325,000 | 332,331 |
| El Paso Corp., 7.75%, 2032 | 275,000 | 283,758 |
| Knight, Inc., 7.25%, 2028 | 350,000 | 348,250 |
| Williams Cos., Inc., 6.375%, 2010 (n) | 935,000 | 956,038 |
| Williams Cos., Inc., 8.125%, 2012 | 140,000 | 152,600 |
| Williams Cos., Inc., 7.75%, 2031 | 215,000 | 231,931 |
| Williams Cos., Inc., 8.75%, 2032 | 161,000 | 189,578 |
| | | \$ 3,208,525 |
| Network & Telecom 4.2% | | |
| Cincinnati Bell, Inc., 7%, 2015 | \$ 395,000 | \$ 371,300 |
| Citizens Communications Co., 7.875%, 2027 | 325,000 | 289,250 |
| Nordic Telephone Co. Holdings, 8.25%, 2016 (n) | EUR 240,000 | 333,616 |
| Orascom Telecom Finance S.C.A., 7.875%, 2014 (z) | \$ 225,000 | 210,083 |
| Qwest Communications International, Inc. B, 7.5%, 2014 | 250,000 | 243,125 |
| Qwest Corp., 8.875%, 2012 | 515,000 | 537,531 |
| Qwest Corp., 7.5%, 2014 | 145,000 | 143,550 |
| Windstream Corp., 8.625%, 2016 | 650,000 | 661,375 |
| | | \$ 2,789,830 |
| Oil Services 1.4% | | |
| Basic Energy Services, Inc., 7.125%, 2016 | \$ 345,000 | \$ 327,750 |
| Compagnie Generale de Geophysique - Veritas, 7.75%, 2017 | 195,000 | 196,463 |
| Pride International, Inc., 7.375%, 2014 | 220,000 | 228,800 |
| Seitel, Inc., 9.75%, 2014 | 220,000 | 182,600 |
| | | \$ 935,613 |
| Other Banks & Diversified Financials 0.1% | | |
| VTB Capital S.A., 6.609%, 2012 (n) | \$ 101,000 | \$ 98,980 |
| Pharmaceuticals 0.4% | | |
| Rotavax LLC, 10.62%, 2014 (z) | \$ 250,889 | \$ 237,091 |

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Pollution Control 1.0%

| | | | | |
|--|----|---------|----|---------|
| Allied Waste North America, Inc., 7.875%, 2013 | \$ | 675,000 | \$ | 689,344 |
|--|----|---------|----|---------|

Printing & Publishing 4.9%

| | | | | |
|--|-----|-----------|----|---------|
| American Media Operations, Inc., 10.25%, 2009 | \$ | 15,926 | \$ | 10,909 |
| American Media Operations, Inc., B, 10.25%, 2009 | | 438,000 | | 300,030 |
| Dex Media West LLC, 9.875%, 2013 | | 739,000 | | 620,760 |
| Dex Media, Inc., 0% to 2008, 9% to 2013 | | 250,000 | | 180,000 |
| Idearc, Inc., 8%, 2016 | | 1,536,000 | | 906,240 |
| Nielsen Co. B.V., 0% to 2011, 11.125% to 2016 | EUR | 155,000 | | 133,044 |
| Nielsen Finance LLC, 10%, 2014 | \$ | 205,000 | | 197,825 |
| Nielsen Finance LLC, 0% to 2011, 12.5% to 2016 | | 505,000 | | 320,675 |
| Quebecor World, Inc., 6.125%, 2013 (d) | | 240,000 | | 105,600 |

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|---|------------|--------------|
| Bonds continued | | |
| Printing & Publishing continued | | |
| R.H. Donnelley Corp., 8.875%, 2016 | \$ 825,000 | \$ 490,875 |
| | | \$ 3,265,958 |
| Railroad & Shipping 1.0% | | |
| American Railcar Industries, Inc., 7.5%, 2014 | \$ 260,000 | \$ 237,900 |
| TFM S.A. de C.V., 9.375%, 2012 | 410,000 | 426,400 |
| | | \$ 664,300 |
| Real Estate 0.5% | | |
| Rouse Co. LP, 6.75%, 2013 (n) | \$ 350,000 | \$ 306,002 |
| Retailers 0.5% | | |
| Buhrmann U.S., Inc., 7.875%, 2015 | \$ 140,000 | \$ 132,300 |
| Couche-Tard, Inc., 7.5%, 2013 | 170,000 | 169,150 |
| | | \$ 301,450 |
| Specialty Chemicals 0.4% | | |
| INVISTA, 9.25%, 2012 (n) | \$ 285,000 | \$ 291,769 |
| Specialty Stores 0.4% | | |
| Payless ShoeSource, Inc., 8.25%, 2013 | \$ 295,000 | \$ 268,450 |
| Telecommunications - Wireless 3.8% | | |
| Alltel Corp., 7%, 2012 | \$ 504,000 | \$ 398,160 |
| American Tower Corp., 7%, 2017 (n) | 210,000 | 209,475 |
| MetroPCS Wireless, Inc., 9.25%, 2014 | 645,000 | 567,600 |
| Rogers Wireless, Inc., 8%, 2012 | 210,000 | 220,605 |
| Rural Cellular Corp., 8.123%, 2013 | 355,000 | 358,550 |
| Rural Cellular Corp., FRN, 8.989%, 2012 | 320,000 | 323,200 |
| U.S. Unwired, Inc., 10%, 2012 | 500,000 | 465,000 |
| | | \$ 2,542,590 |
| Telephone Services 0.5% | | |
| Embarq Corp., 7.082%, 2016 | \$ 160,000 | \$ 159,307 |
| Embarq Corp., 7.995%, 2036 | 160,000 | 155,000 |
| | | \$ 314,307 |
| Tobacco 1.0% | | |
| Alliance One International, Inc., 8.5%, 2012 | \$ 295,000 | \$ 275,825 |
| Reynolds American, Inc., 7.625%, 2016 | 345,000 | 365,349 |
| | | \$ 641,174 |

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Transportation - Services 1.0%

| | | |
|--------------------------------------|------------|------------|
| Hertz Corp., 8.875%, 2014 | \$ 535,000 | \$ 509,588 |
| Quality Distribution, Inc., 9%, 2010 | 265,000 | 170,925 |
| | | \$ 680,513 |

Utilities - Electric Power 8.5%

| | | |
|--|------------|------------|
| AES Corp., 9.375%, 2010 | \$ 300,000 | \$ 316,500 |
| AES Corp., 7.75%, 2014 | 495,000 | 501,188 |
| Dynegy Holdings, Inc., 7.5%, 2015 | 295,000 | 276,194 |
| Dynegy Holdings, Inc., 7.125%, 2018 | 540,000 | 486,000 |
| Edison Mission Energy, 7%, 2017 | 905,000 | 889,163 |
| Mirant North America LLC, 7.375%, 2013 | 435,000 | 436,631 |
| NRG Energy, Inc., 7.25%, 2014 | 225,000 | 219,656 |
| NRG Energy, Inc., 7.375%, 2016 | 1,050,000 | 1,011,938 |
| NRG Energy, Inc., 7.375%, 2017 | 245,000 | 235,813 |
| NSG Holdings LLC, 7.75%, 2025 (z) | 335,000 | 324,531 |
| Reliant Energy, Inc., 6.75%, 2014 | 110,000 | 111,925 |
| Reliant Energy, Inc., 7.875%, 2017 | 740,000 | 727,975 |

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|---|------------|----------------------|
| Bonds continued | | |
| Utilities - Electric Power continued | | |
| Sierra Pacific Resources, 8.625%, 2014 | \$ 170,000 | \$ 180,775 |
| | | \$ 5,718,289 |
| Total Bonds | | \$ 83,289,327 |
| Common Stocks 1.6% | | |
| Broadcasting 0.1% | | |
| Clear Channel Communications, Inc. | 900 | \$ 28,800 |
| Cable TV 0.6% | | |
| Comcast Corp., A | 16,000 | \$ 312,640 |
| Time Warner Cable, Inc. (a) | 3,900 | 106,470 |
| | | \$ 419,110 |
| Consumer Goods & Services 0.0% | | |
| Central Garden & Pet Co. (a) | 3,100 | \$ 15,283 |
| Electronics 0.1% | | |
| Intel Corp. | 3,200 | \$ 63,840 |
| Energy - Integrated 0.2% | | |
| Chevron Corp. | 1,400 | \$ 121,324 |
| Forest & Paper Products 0.1% | | |
| Louisiana-Pacific Corp. | 4,100 | \$ 44,608 |
| Major Banks 0.1% | | |
| Bank of America Corp. | 900 | \$ 35,766 |
| JPMorgan Chase & Co. | 800 | 32,520 |
| | | \$ 68,286 |
| Pharmaceuticals 0.1% | | |
| Johnson & Johnson | 1,200 | \$ 74,352 |
| Telephone Services 0.3% | | |
| Windstream Corp. | 16,800 | \$ 197,568 |
| Trucking 0.0% | | |
| Quality Distribution, Inc. (a)(z) | 2,687 | \$ 8,249 |
| Total Common Stocks | | \$ 1,041,420 |
| Floating Rate Loans 9.2% (g)(r) | | |
| Aerospace 0.7% | | |

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| | | |
|--|-----------|-----------|
| Hawker Beechcraft Acquisition Co., Letter of Credit, 6.93%, 2014 (o) | \$ 27,111 | \$ 25,021 |
| Hawker Beechcraft Acquisition Co., Term Loan, 2014 (o) | 467,203 | 431,189 |

\$ 456,210

Automotive 1.6%

| | | |
|---|------------|------------|
| Allison Transmission, Inc., Term Loan B, 2014 (o) | \$ 336,735 | \$ 296,327 |
| Ford Motor Co., Term Loan B, 2013 (o) | 398,990 | 340,851 |
| Goodyear Tire & Rubber Co., Second Lien Term Loan, 2014 (o) | 287,498 | 261,264 |
| Mark IV Industries, Inc., Second Lien Term Loan, 2011 (o) | 309,983 | 185,990 |

\$ 1,084,432

Broadcasting 0.6%

| | | |
|--|------------|------------|
| Univision Communications, Inc., Term Loan B, 5.49%, 2014 (o) | \$ 408,239 | \$ 341,436 |
| Young Broadcasting, Inc., Term Loan, 2012 (o) | 78,460 | 69,633 |

\$ 411,069

Cable TV 0.5%

| | | |
|---|------------|------------|
| CSC Holdings, Inc., Incremental Term Loan, 2013 (o) | \$ 350,000 | \$ 322,909 |
|---|------------|------------|

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MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

| Issuer | Shares/Par | Value (\$) |
|--|------------|---------------------|
| Floating Rate Loans(g)(r) continued | | |
| Computer Software 0.5% | | |
| First Data Corp., Term Loan B-1, 7.6%, 2014 (o) | \$ 376,100 | \$ 341,176 |
| Gaming & Lodging 0.2% | | |
| Harrah's Entertainment, Inc., Term Loan B-2, 2015 (o) | \$ 166,172 | \$ 152,213 |
| Medical & Health Technology & Services 1.2% | | |
| Community Health Systems, Inc., Term Loan, 2014 (o) | \$ 19,154 | \$ 17,495 |
| Community Health Systems, Inc., Term Loan B, 2014 (o) | 374,517 | 342,071 |
| HCA, Inc., Term Loan B, 2013 (o) | 500,000 | 459,599 |
| | | \$ 819,165 |
| Printing & Publishing 0.4% | | |
| Idearc, Inc., Term Loan B, 2014 (o) | \$ 33,421 | \$ 27,489 |
| Nielsen Finance LLC, Term Loan B, 2013 (o) | 225,792 | 199,180 |
| | | \$ 226,669 |
| Retailers 0.5% | | |
| Neiman Marcus Group, Inc., Term Loan, 7.75%, 2013 | \$ 367,448 | \$ 339,048 |
| Specialty Stores 1.1% | | |
| Michaels Stores, Inc., Term Loan B, 7.35%, 2013 (o) | \$ 847,524 | \$ 727,458 |
| Telecommunications - Wireless 0.9% | | |
| Wind Acquisition Holdings Syndicated Loan, 11.2%, 2011 | \$ 668,874 | \$ 601,986 |
| Utilities - Electric Power 1.0% | | |
| Calpine Corp., DIP Term Loan, 2009 (o) | \$ 291,817 | \$ 258,866 |
| Texas Competitive Electric Holdings LLC, Term Loan B-3, 2014 (o) | 477,257 | 435,166 |
| | | \$ 694,032 |
| Total Floating Rate Loans | | \$ 6,176,367 |

| | Strike Price | First Exercise | | |
|--|--------------|----------------|-----|-----------------|
| Warrants 0.0% | | | | |
| Cable TV 0.0% | | | | |
| XM Satellite Radio Holdings, Inc. (8.77 shares for 1 warrant) (a)(z) | \$ 45.24 | 9/16/00 | 600 | \$ 1,350 |
| Telephone Services 0.0% | | | | |
| Jazztel PLC (6 shares for 1 warrant) (a)(z) | EUR 204.6 | 7/05/00 | 350 | \$ 0 |
| Total Warrants | | | | \$ 1,350 |

Short-Term Obligations 8.7% (y)

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| | | |
|---|--------------|----------------------|
| Cargill, Inc., 4.15%, due 3/05/08 (t) | \$ 2,007,000 | \$ 2,006,075 |
| Farmer Mac, 2%, due 3/03/08 | 1,159,000 | 1,158,871 |
| General Electric Capital Corp., 3.13%, due 3/03/08 | 2,704,000 | 2,703,530 |
| Total Short-Term Obligations | | \$ 5,868,476 |
| Repurchase Agreements 4.5% | | |
| Merrill Lynch & Co., 3.20%, dated 2/29/08, due 3/03/08, total to be received \$3,041,811 (secured by various U.S. Treasury and Federal Agency obligations and Mortgage Backed securities in a jointly traded account) | \$ 3,041,000 | \$ 3,041,000 |
| Total Investments | | \$ 99,417,940 |
| Other Assets, Less Liabilities (48.2)% | | (32,332,885) |
| Net Assets 100.0% | | \$ 67,085,055 |

- (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.
- (n) Securities exempt from registration under Rule 144A of the Securities Act of 1933. These securities may be sold in the ordinary course of business in transactions exempt from registration, normally to qualified institutional buyers. At period end, the aggregate value of these securities was \$13,150,940, representing 19.6% of net assets.

MFS Intermediate High Income Fund

PORTFOLIO OF INVESTMENTS (Unaudited) 2/29/08 - continued

- (o) All or a portion of this position has not settled. Upon settlement date, interest rates will be determined.
- (p) Payment-in-kind security.
- (r) Remaining maturities of floating rate loans may be less than stated maturities shown as a result of contractual or optional prepayments by the borrower. Such prepayments cannot be predicted with certainty. These loans may be subject to restrictions on resale. Floating rate loans generally have rates of interest which are determined periodically by reference to a base lending rate plus a premium.
- (t) Security exempt from registration with the U.S. Securities and Exchange Commission under Section 4(2) of the Securities Act of 1933.
- (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 legal restrictions on resale. These securities generally may be resold in transactions exempt from registration or to the public if the securities are subsequently registered. Disposal of these securities may involve time-consuming negotiations and prompt sale at an acceptable price may be difficult. The fund holds the following restricted securities:

| Restricted Securities | Acquisition | Acquisition | Current |
|---|-------------------|--------------|--------------|
| | Date | Cost | Market Value |
| Dow Jones CDX High Yield Index, 7.625%, 2012 | 5/07/07 | \$ 1,968,862 | \$ 1,842,588 |
| Harrah s Operating Co., Inc., 10.75%, 2018 | 2/13/08 - 2/15/08 | 171,537 | 172,200 |
| Jazztel PLC (6 shares for 1 warrant) | 11/29/00 | 602 | |
| NSG Holdings LLC, 7.75%, 2025 | 3/06/07 - 3/14/07 | 337,625 | 324,531 |
| Orascom Telecom Finance S.C.A., 7.875%, 2014 | 2/01/07 | 225,000 | 210,083 |
| Quality Distribution, Inc. | 12/28/06 | | 8,249 |
| Rotavax LLC, 10.62%, 2014 | 6/06/06 - 2/06/07 | 250,901 | 237,091 |
| Southwestern Energy Co., 7.5%, 2018 | 1/11/08 - 1/16/08 | 361,969 | 370,800 |
| XM Satellite Radio Holdings, Inc. (8.77 shares for 1 warrant) | 3/29/00 - 7/11/00 | 69,923 | 1,350 |
| Total Restricted Securities | | | \$ 3,166,892 |

% of Net Assets 4.7%

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

CLN Credit-Linked Note

DIP Debtor-in-Possession

FRN Floating Rate Note. Interest rate resets periodically and may not be the rate reported at period end.

Abbreviations indicate amounts shown in currencies other than the U.S. dollar. All amounts are stated in U.S. dollars unless otherwise indicated.

A list of abbreviations is shown below:

EUR Euro

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

MFS Intermediate High Income Fund

Supplemental Information (Unaudited) 2/29/08

(1) Fair Value Disclosure

The fund adopted FASB Statement No. 157, Fair Value Measurements (the Statement) in this reporting period. This Statement provides a single definition of fair value, a hierarchy for measuring fair value and expanded disclosures about fair value measurements.

Various inputs are used in determining the value of the fund's investments. These inputs are categorized into three broad levels. Level 1 include quoted prices in active markets for identical assets or liabilities. Level 2 include other significant observable market-based inputs (including quoted prices for similar securities, interest rates, prepayment speed, credit risk, etc.). Level 3 include unobservable inputs, which may include the adviser's own assumptions in determining the fair value of investments. Other financial instruments are derivative instruments not reflected in Total Investments, such as futures, forwards, swap contracts and written options, which are valued at the unrealized appreciation/depreciation on the instrument. The following is a summary of the levels used as of February 29, 2008 in valuing the fund's assets carried at market value:

| | Level 1 | Level 2 | Level 3 | Total |
|-----------------------------|--------------|---------------|---------|---------------|
| Investments in Securities | \$ 1,041,420 | \$ 98,388,375 | | \$ 99,429,795 |
| Other Financial Instruments | | (67,568) | | (67,568) |

Level 3 Reconciliation Disclosure

Following is a reconciliation of Level 3 assets for which significant unobservable inputs were used to determine fair value. The table presents the activity of Level 3 securities held at the beginning and the end of the period.

| | Investments in Securities | Other Financial Instruments |
|--|---------------------------|-----------------------------|
| Balance as of 11/30/07 | \$ 679,650 | |
| Accrued discounts/premiums | | |
| Realized gain (loss) | | |
| Change in unrealized appreciation (depreciation) | | |
| Net purchases (sales) | | |
| Transfers in and/or out of Level 3 | (679,650) | |
| Balance as of 2/29/08 | | |

(2) Portfolio Securities

The cost and unrealized appreciation and depreciation in the value of the investments owned by the fund, as computed on a federal income tax basis, are as follows:

| | |
|--|----------------|
| Aggregate Cost | \$ 106,130,021 |
| Gross unrealized appreciation | \$ 674,306 |
| Gross unrealized depreciation | (7,386,387) |
| Net unrealized appreciation (depreciation) | \$ (6,712,081) |

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

(3) Unfunded Loan Commitments

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As of February 29, 2008, the fund had unfunded loan commitments of \$14,175, which could be extended at the option of the borrower, pursuant to the following loan agreements:

| Borrower | Unfunded Loan Commitment | Unrealized Appreciation (Depreciation) |
|--|---|---|
| Univision Communications, Inc., Delayed Draw Term Loan, 2014 | \$ 14,175 | \$ (745) |

At February 29, 2008, the fund had sufficient cash and/or other liquid securities to cover any commitments under these contracts.

(4) Derivative Contracts at 2/29/08

Forward Foreign Currency Exchange Contracts at 2/29/08

| Type | Currency | Contracts to Deliver/Receive | Settlement Date Range | In Exchange For | Contracts at Value | Net Unrealized Appreciation (Depreciation) |
|----------------------------|-----------------|---|--------------------------------------|------------------------|-------------------------------|---|
| <u>Appreciation</u> | | | | | | |
| Buy | EUR | 353,104 | 3/17/2008 | \$ 525,208 | \$ 536,169 | \$ 10,961 |
| <u>Depreciation</u> | | | | | | |
| Sell | EUR | 1,136,874 | 3/17/2008 | \$ 1,647,750 | \$ 1,726,279 | \$ (78,529) |

At February 29, 2008, the fund had sufficient cash and/or other liquid securities to cover any commitments under these derivative contracts.

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 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)* ROBERT J. MANNING
Robert J. Manning,

President

Date: April 14, 2008

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)* ROBERT J. MANNING
Robert J. Manning,

President (Principal Executive Officer)

Date: April 14, 2008

By (Signature and Title)* MARIA F. DWYER
Maria F. Dwyer,

Treasurer (Principal Financial Officer and Accounting Officer)

Date: April 14, 2008

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