

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
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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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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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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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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		