See separate instructions.

Part Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)		
MFS INTERMEDIATE HIGH INCOME FUND		04-6593681	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
MFS SERVICE CENTER, INC.	(800) 225-2606	dlinternet-svcs@mfs.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
		DOCTON MA 02100	
111 HUNTINGTON AVENUE 8 Date of action	9 Classification and description	BOSTON, MA 02199	
11/30/2023	REGULATED INVESTMENT COMPA	NY (RIC) SHARES - COMMON	
10CUSIP number11Serial number(s) 12 Ticker symbol	13 Account number(s)	
SEE ATTACHED	SEE ATTACHED		
		ee back of form for additional questions.	
-	al distributions to shareholders. See at	te against which shareholders' ownership is measured for	
Non-taxable return of capit	al distributions to shareholders. See at	lached.	
		ity in the hands of a U.S. taxpayer as an adjustment per	
		n-taxable return of capital, on the attached schedule,	
represents a reduction in the shareholders' ta	x basis in their shares held.		
16 Describe the calculation of the change in b	pasis and the data that supports the calcula	ation, such as the market values of securities and the	
valuation dates ► The tax basis of the sh	areholders' shares is decreased by the	Box 14, per share amount of non-taxable return of	
capital on the attached schedule, multiplied b			

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based Pursuant to IRC

Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? No loss will be recognized as a result of a non-taxable return of capital.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► This organizational action is reportable with respect to tax year 2023.

	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.							
Sign Here	Signa	ture ►		Date ►	Date►			
	Print	your name► A signed copy is ma	ntained by the issuer	Title ►				
Paid Prepa Use C	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN		
		Firm's name			Firm's EIN ►	Firm's EIN ►		
	Firm's address ►				Phone no.			
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury,	Internal Revenue Service,	Ogden, UT 84201-	0054		

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Box 14								
Box 10 Cusip <u>Number</u>	Box 12 Ticker <u>Symbol</u>	Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	Per Share Distribution		Per Share Nontaxable turn of Capital	
59318T109	CIF	1/18/2023	1/17/2023	1/31/2023	\$ 0.014520000	\$	0.007561137	
59318T109	CIF	2/15/2023	2/14/2023	2/28/2023	\$ 0.014790000	\$	0.007701737	
59318T109	CIF	3/15/2023	3/14/2023	3/31/2023	\$ 0.014600000	\$	0.007602796	
59318T109	CIF	4/19/2023	4/18/2023	4/28/2023	\$ 0.014320000	\$	0.007456989	
59318T109	CIF	5/17/2023	5/16/2023	5/31/2023	\$ 0.014630000	\$	0.007618418	
59318T109	CIF	6/14/2023	6/13/2023	6/30/2023	\$ 0.014410000	\$	0.007503856	
59318T109	CIF	7/19/2023	7/18/2023	7/31/2023	\$ 0.014380000	\$	0.007488234	
59318T109	CIF	8/16/2023	8/15/2023	8/31/2023	\$ 0.014460000	\$	0.007529893	
59318T109	CIF	9/13/2023	9/12/2023	9/29/2023	\$ 0.014300000	\$	0.007446574	
59318T109	CIF	10/18/2023	10/17/2023	10/31/2023	\$ 0.014200000	\$	0.007394501	
59318T109	CIF	11/15/2023	11/14/2023	11/30/2023	\$ 0.013650000	\$	0.007108094	