► See separate instructions.

Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN
MFS INTERMEDIATE HIGH	I INCOME FUND			04-6593681
3 Name of contact for additional information 4 Telephone No. of contact			5 Email address of contact	
MFS SERVICE CENTER, IN			(800) 225-2606	dlinternet-svcs@mfs.com
6 Number and street (or F		delivered to :		7 City, town, or post office, state, and ZIP code of conta
				· ····, ······, ······, ······, ······, ······
111 HUNTINGTON AVENU	E			BOSTON, MA 02199
8 Date of action		9 Class	sification and description	
11/30/2024		PEGULA		PANY (RIC) SHARES - COMMON
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
				See back of form for additional questions.
				date against which shareholders' ownership is measured for
the action ► Non-tax	able return of capi	tal distributio	ons to shareholders. See a	attached.
	in affect of the own			
				urity in the hands of a U.S. taxpayer as an adjustment per on-taxable return of capital, on the attached schedule,
represents a reduction in t				on-taxable return of capital, on the attached schedule,
represents a reduction in t				
16 Describe the calculation	on of the change in I	basis and the	data that supports the calcu	ulation, such as the market values of securities and the
valuation dates The	tax basis of the sh	areholders' s	shares is decreased by the	e Box 14, per share amount of non-taxable return of
capital on the attached scl				

Part II	Organizationa	I Action	(continued)
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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 2024.

		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 ►					
	Print	your name► A signed copy is maintain	ed by the issuer	Title ►					
Paid Prepar Use Or	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN			
						Firm's EIN ►			
	, <b>,</b>	Firm's address				Phone no.			
Send Fo	rm 89	37 (including accompanying statements)	to: Department of the Treasury.	Internal Revenue Service, O	aden. 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 Surn of Capital	
59318T109	CIF	1/17/2024	1/16/2024	1/31/2024	\$ 0.014750000	\$	0.006703044	
59318T109	CIF	2/14/2024	2/13/2024	2/29/2024	\$ 0.014840000	\$	0.006743944	
59318T109	CIF	3/13/2024	3/12/2024	3/28/2024	\$ 0.014760000	\$	0.006707588	
59318T109	CIF	4/17/2024	4/16/2024	4/30/2024	\$ 0.014750000	\$	0.006703044	
59318T109	CIF	5/15/2024	5/14/2024	5/31/2024	\$ 0.014490000	\$	0.006584888	
59318T109	CIF	6/18/2024	6/18/2024	6/28/2024	\$ 0.014590000	\$	0.006630333	
59318T109	CIF	7/16/2024	7/16/2024	7/31/2024	\$ 0.014610000	\$	0.006639422	
59318T109	CIF	8/13/2024	8/13/2024	8/30/2024	\$ 0.014700000	\$	0.006680322	
59318T109	CIF	9/17/2024	9/17/2024	9/30/2024	\$ 0.014800000	\$	0.006725766	
59318T109	CIF	10/15/2024	10/15/2024	10/31/2024	\$ 0.015010000	\$	0.006821199	
59318T109	CIF	11/12/2024	11/12/2024	11/29/2024	\$ 0.014900000	\$	0.006771210	