

**PIMCO Floating Rate Income Fund
(the “Fund”)**

Cusip: 72201H108

The Fund’s previously declared (December 21, 2007) dividend of \$0.2735 per common share was paid or reinvested on January 11, 2008 to shareholders of record on December 31, 2007. Management estimates that the entire dividend is from paid-in-capital in excess of par. This amount is calculated on “book basis” reporting.

Important Tax Information – The final determination of the tax characteristics of all 2007 calendar year distributions have not been made. In January 2008, Form 1099 DIV (or substitute Form 1099 DIV) will be sent to shareholders that will state the federal tax status of distributions received for the 2007 calendar year.

Broker/Dealers – Please forward this notice (with the distribution, if applicable) to your clients who received this distribution.