

For Information on PIMCO Closed-end
Funds:

Financial Advisors: (800) 628-1237

Shareholders: (800) 285-4086

Media Relations: (212) 739-3501

**PIMCO High Income Fund
(the “Fund”)**

Cusip: 722014107

The Fund’s previously declared (September 1, 2009) distribution of \$0.121875 per common share was paid or reinvested on September 29, 2009 to shareholders of record on September 11, 2009. Fund Management estimates that \$0.089255 per common share of this distribution is from net investment income and \$0.03262 is from paid-in capital in excess of par.

Important Tax Information – The final determination of the tax characteristics of all 2009 calendar year distributions have not been made. In January 2010, a 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 2009 calendar year.

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