

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 (February 1, 2010) distribution of \$0.121875 per common share was paid or reinvested on March 1, 2010 to shareholders of record on February 11, 2010. Fund Management estimates that \$0.102555 per common share of this distribution is from net investment income and \$0.01932 is from paid-in capital in excess of par.

**Important Tax Information** – The final determination of the tax characteristics of all 2010 calendar year distributions have not been made. In January 2011, 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 2010 calendar year.

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