

For Information on PIMCO Closed-end Funds:

Financial Advisors: (800) 628-1237

Shareholders: (800) 285-4086

Media Relations: (212) 739-3501

## **PIMCO Income Opportunity Fund (the “Fund”)**

**Cusip: 72202B100**

The Fund’s previously declared (January 4, 2010) distribution of \$0.177 per common share was paid or reinvested on February 1, 2010 to shareholders of record on January 14, 2010. Fund Management estimates that \$0.16956 per common share of this distribution is from net investment income and \$0.00744 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.