

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

Cusip: 72200R107

The Fund’s previously declared (November 3, 2008) distribution of \$0.08125 per common share was paid or reinvested on December 1, 2008 to shareholders of record on November 13, 2008. Fund Management estimates that \$0.04150 per common share of this distribution is from net investment income and \$0.03975 is from paid-in capital in excess of par.

Important Tax Information – The final determination of the tax characteristics of all 2008 calendar year distributions have not been made. In January 2009, 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 2008 calendar year, which will include, the portion, if any, that is taxable.

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