

PIMCO Municipal Income Fund (NYSE: PMF)**PIMCO California Municipal Income Fund (NYSE:PCQ)****PIMCO New York Municipal Income Fund (NYSE: PNF)****2008 Tax Reporting Information****PIMCO Municipal Income Fund:**

For the year ended December 31, 2008, substantially all income dividends paid by PIMCO Municipal Income Fund (the "Fund") were derived from obligations exempt from federal income tax. During 2008, the Fund invested in market discount municipal bonds, whose accretion is taxable. Accordingly, 3.43% of dividends paid were taxable. For 2008, 0% of dividend income was subject to the alternative minimum tax ("AMT"). Shareholders should consult their tax advisors as to the state and local status of dividend income received.

The information below may also be of value in reducing a shareholder's state or local tax liability, if any, in connection with dividend income received from the Fund.

**Dividend Income - Percentage by State/U.S. Treasury Obligations
January 1, 2008 through December 31, 2008**

Alabama.....	2.76%	Louisiana.....	6.23%	Oklahoma.....	-
Alaska.....	1.29%	Maine.....	-	Oregon.....	-
Arizona.....	2.51%	Maryland.....	0.18%	Pennsylvania.....	6.22%
Arkansas.....	0.47%	Massachusetts.....	0.57%	Puerto Rico.....	1.02%
California.....	4.56%	Michigan.....	2.61%	Rhode Island.....	4.88%
Colorado.....	2.60%	Minnesota.....	0.53%	South Carolina.....	4.64%
Connecticut.....	0.19%	Mississippi.....	-	South Dakota.....	-
Delaware.....	-	Missouri.....	0.64%	Tennessee.....	1.21%
District of Columbia.....	0.94%	Montana.....	-	Texas.....	10.56%
Florida.....	1.86%	Nebraska.....	-	Utah.....	1.36%
Georgia.....	0.40%	Nevada.....	1.11%	Vermont.....	-
Hawaii.....	0.21%	New Hampshire.....	0.57%	Virginia.....	0.42%
Idaho.....	-	New Jersey.....	4.80%	Washington.....	2.55%
Illinois.....	11.60%	New Mexico.....	0.48%	West	-
Indiana.....	0.85%	New York.....	4.17%	Wisconsin.....	3.69%
Iowa.....	2.35%	North Carolina.....	0.68%	Wyoming.....	-
Kansas.....	3.96%	North Dakota.....	1.14%	Federal Securities.....	0.04%
Kentucky.....	0.15%	Ohio.....	3.00%	Total	100.00%

PIMCO California Municipal Income Fund:

For the year ended December 31, 2008, substantially all income dividends paid were derived from California state municipal securities. During 2008, PIMCO California Municipal Income Fund invested in market discount municipal bonds, whose accretion is taxable. Accordingly, 4.39% of dividends paid were taxable. For 2008, 0% of dividend income was subject to the alternative minimum tax ("AMT"). Shareholders should consult their tax advisors as to the state and local status of dividend income received.

PIMCO New York Municipal Income Fund:

For the year ended December 31, 2008, substantially all income dividends paid were derived from New York state municipal securities. During 2008, PIMCO New York Municipal Income Fund had certain taxable distributions and invested in market discount municipal bonds, whose accretion is taxable. Accordingly, 2.83% of dividends paid from January 1, 2008 through April 30, 2008 and 1.93% of dividends paid from May 1, 2008 through December 31, 2008, were taxable. For 2008, 0% of dividend income was subject to the alternative minimum tax ("AMT"). Shareholders should consult their tax advisors as to the state and local status of dividend income received.

This information does not represent personal tax information for your account. Please consult your tax advisor to find out how this information would affect your personal tax circumstances.

The Fund is a closed-end exchange traded investment company. This material is presented only to provide information and is not intended for trading purposes. Closed-end funds, unlike open-end funds, are not continuously offered. After the initial public offering, shares of closed-end funds are sold on the open market through a stock exchange. For additional information, contact your financial advisor or call 1-800-331-1710. Investment policies, management fees and other matters of interest to prospective investors may be found in the Fund's most recent annual or semi-annual report.