

**PIMCO High Income Fund (NYSE: PHK)**  
**2008 Tax Reporting Information**

The following information may be of value in reducing your state or local liability for dividend income received from the fund. Certain states exempt interest earned on direct obligations of the federal government from state and local taxes. However, the exemption requirements vary from state to state. For example, certain states require that a minimum percentage (typically 50%) of a fund's assets consist of U.S. Government securities at the end of each quarter. PIMCO High Income Fund did not satisfy this limitation.

Total dividends paid in 2008 (per share):	\$ 1.46250
Thereof:	
Qualified Dividend Income	-
Long-Term Capital Gains	-
Short-Term Capital Gains / Ordinary Income	\$ 1.46250
Return of Capital	-

The following table details the percentage of income dividends paid by PIMCO High Income Fund during calendar year 2008 from investments in U.S. Government obligations and repurchase agreements.

Direct U.S. Government Obligations	0.01%
Indirect U.S. Government Obligations	0.01%
Repurchase Agreements	0.06%
United States Treasury Securities	0.81%

None of the income dividends paid from the fund qualify for the corporate dividends received deduction.

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.