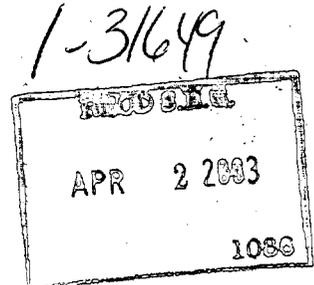


Apr-02-03 03:41pm From
Securities Operations

T-356 P.003/004 F-442
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



April 2, 2003

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, PIMCO High Income Fund, Common Shares of Beneficial Interest with par value \$0.00001. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 2, 2003. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in cursive script, which appears to read 'David Mello', is written below the word 'Sincerely,'.

PROCESSED

APR 04 2003

THOMSON
FINANCIAL