CUPPS WENDY Form 3								
January 04, 2011 FORM 3 UNITED STAT		D EXCHANGE COMMISS	SION	OMB AP	PROVAL			
	Washington, I			OMB Number:	3235-01	-		
INITIAL S	EFICIAL OWNERSHIP O TIES				31, 05			
Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, response 0 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940								
(Print or Type Responses)								
1. Name and Address of Reporting Person <u>*</u> CUPPS WENDY	<ul><li>2. Date of Event Requiring</li><li>Statement</li><li>(Month/Day/Year)</li></ul>	<sup>g</sup> 3. Issuer Name and Ticker or Trading Symbol PIMCO HIGH INCOME FUND [PHK]						
(Last) (First) (Middle)	01/01/2011			Amendment, Date Original (Month/Day/Year)				
C/O PIMCO, 840 NEWPORT CENTER DR., SUITE 100		(Check all applicable)						
(Street)		Director 10% Owner OfficerX_ Other		vidual or Joint Check Applicab	•			

#### NEWPORT BEACH, CAÂ 92660

(City) (State)

1.Title of Security (Instr. 4)

#### Table I - Non-Derivative Securities Beneficially Owned

Ownership

Direct (D)

Form:

(give title below) (specify below)

3.

Executive Committee Member

2. Amount of Securities Beneficially Owned (Instr. 4)

or Indirect (I) (Instr. 5)

SEC 1473 (7-02)

4. Nature of Indirect Beneficial Ownership (Instr. 5)

**Reporting Person** 

Person

\_X\_ Form filed by One Reporting

Form filed by More than One

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

(Zip)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

#### Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of	5. Ownership Form of Derivative	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I)	

(Instr. 5)

# **Reporting Owners**

Reporting Owner Name / Address	Relationships				
1	Director	10% Owner	Officer	Other	
CUPPS WENDY C/O PIMCO 840 NEWPORT CENTER DR., SUITE 100 NEWPORT BEACH, CA 92660	Â	Â	Â	Executive Committee Member	
Signatures					
/s/ Michael Flaherty, Attorney-in-Fact for Wendy Cupps		01/03/2011			
**Signature of Reporting Person		Date			
Explanation of Responses	•				

#### **EXPLANATION OF RESPONSES:** No securities are beneficially owned

\* If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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#### **Remarks:**

The Reporting Person is a member of the Executive Committee of Pacific Investment Management C

## Exhibit List: Exhibit 24 - Power of Attorney

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.