

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**SCHEDULE 13G/A**

Under the Securities Exchange Act of 1934  
(Amendment No. 02)\*

**PIMCO HIGH INCOME FUND**

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(Name of Issuer)

**Auction-Rate Preferred Shares**

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(Title of Class of Securities)

**722014**

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(CUSIP Number)

**September 30, 2023**

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(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 722014

<b>1</b>	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) BANK OF AMERICA CORPORATION 56-0906609	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:	<b>5</b>	SOLE VOTING POWER 0
	<b>6</b>	SHARED VOTING POWER 0
	<b>7</b>	SOLE DISPOSITIVE POWER 0
	<b>8</b>	SHARED DISPOSITIVE POWER 0
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 0	
<b>10</b>	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) <input type="checkbox"/>	
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.0 %	
<b>12</b>	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) HC	

FOOTNOTES

CUSIP No. 722014

<b>1</b>	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) BANK OF AMERICA, NA 94-1687665	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON	<b>5</b>	SOLE VOTING POWER 0
	<b>6</b>	SHARED VOTING POWER 0
		SOLE DISPOSITIVE POWER

WITH:

**7**

0

**8**

SHARED DISPOSITIVE POWER

0

**9**

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0

**10**

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

**11**

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0 %

**12**

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

BK

FOOTNOTES

The Series M (cusip 722014206), Series T (cusip 722014305), Series W (cusip 722014404), Series TH (cusip 722014503), and Series F (cusip 722014602) shares were purchased by the Issuer per the tender offer statement on Schedule TO filed by PIMCO HIGH INCOME FUND on August 15, 2023.

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**Item 1.**

- (a) Name of Issuer  
PIMCO HIGH INCOME FUND
- (b) Address of Issuer's Principal Executive Offices  
1633 BROADWAY  
NEW YORK, NY 10019

**Item 2.**

- (a) Name of Person Filing  
BANK OF AMERICA CORPORATION
- (b) Address of Principal Business Office or, if none, Residence  
BANK OF AMERICA CORPORATE CENTER  
100 NORTH TRYON STREET  
CHARLOTTE, NC 28255
- (c) Citizenship  
Delaware
- (d) Title of Class of Securities  
Auction-Rate Preferred Shares
- (e) CUSIP Number  
722014

**Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
  - (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
  - (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
  - (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).
  - (e)  An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
  - (f)  An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
  - (g)  A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
  - (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
  - (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
  - (j)  A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J).
  - (k)  A group, in accordance with § 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution:
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**Item 4. Ownership.**

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 0
- (b) Percent of class: 0.0 %
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote: 0
  - (ii) Shared power to vote or to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of: 0
  - (iv) Shared power to dispose or to direct the disposition of: 0

**Item 5. Ownership of Five Percent or Less of a Class**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

Ownership is 0%

**Item 6. Ownership of More than Five Percent on Behalf of Another Person.**

Not Applicable

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company**

This statement on Schedule 13G is being filed by Bank of America Corporation on behalf of itself and its wholly owned subsidiary Bank of America N.A.

**Item 8. Identification and Classification of Members of the Group**

Not Applicable

**Item 9. Notice of Dissolution of Group**

Not Applicable

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**Item  
10. Certification**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under §240.14a-11.

**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

**BANK OF AMERICA CORPORATION**

Date: October 4, 2023

By: /s/ Andres Ortiz  
Andres Ortiz  
Title: Authorized Signatory, on behalf of Bank of America  
Corporation

**BANK OF AMERICA, NA**

Date: October 4, 2023

By: /s/ Andres Ortiz  
Andres Ortiz  
Title: Authorized Signatory, on behalf of Bank of America,  
N.A.

**Footnotes:**

**Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001)**

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**BANK OF AMERICA CORPORATION**

**LIMITED POWER OF ATTORNEY**

BANK OF AMERICA CORPORATION, a Delaware corporation (the "Corporation"), does hereby make, constitute, and appoint each of Szabina Biro, Hannah Chae, Andres Ortiz Custodio, Kamil Dziejdzic, Krishnan Harihanran, Kelvin Kwok, Frank Lui, James Todd, Michelle Wong, and Monica Yako as an attorney-in-fact for the Corporation acting for the Corporation and in the Corporation's name, place and stead, for the Corporation's use and benefit, to bind the Corporation by their execution of those agreements, forms and documents related specifically to Section 13 and Section 16 of the Securities Exchange Act of 1934, and other large shareholder and short position regulatory reporting requirements in other jurisdictions.

Any documents executed by an attorney-in-fact in accordance with this Limited Power of Attorney shall fully bind and commit the Corporation and all other parties to such documents may rely upon the execution thereof by the attorney-in fact as if executed by the Corporation and as the true and lawful act of the Corporation.

This Limited Power of Attorney shall automatically terminate as to the authority of Szabina Biro, Hannah Chae, Andres Ortiz Custodio, Kamil Dziejdzic, Krishnan Harihanran, Kelvin Kwok, Frank Lui, James Todd, Michelle Wong, and Monica Yako upon the earlier of the date period of 12 months from the date hereof or the attorney-in-fact's resignation or termination from or transfer out of the Global Markets Non-Financial Regulatory Reporting Department; however, any such resignation, termination or transfer shall have no impact on any documents or instruments executed by any attorney-in-fact named above for the Corporation prior to such resignation, termination or transfer.

This Limited Power of Attorney shall revoke the Limited Power of Attorney executed by the Corporation on May 4, 2022; however, such revocation shall have no impact on any actions taken pursuant to that Power of Attorney.

**IN WITNESS WHEREOF**, this Power of Attorney has been executed and delivered by the Corporation to the Attorney-in-Fact on this 11<sup>th</sup> day of May, 2023.

**BANK OF AMERICA CORPORATION**

By: Ellen A. Perrin  
Ellen A. Perrin  
Assistant General Counsel, Senior  
Vice President and Assistant Secretary

JOINT FILING AGREEMENT

Pursuant to and in accordance with the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations thereunder, each party hereto hereby agrees to the joint filing, on behalf of each of them, of any filing required by such party under Section 13 or Section 16 of the Exchange Act or any rule or regulation thereunder (including any amendment, restatement, supplement, and/or exhibit thereto) with the Securities and Exchange Commission (and, if such security is registered on a national securities exchange, also with the exchange), and further agrees to the filing, furnishing, and/or incorporation by reference of this agreement as an exhibit thereto. This agreement shall remain in full force and effect until revoked by any party hereto in a signed writing provided to each other party hereto, and then only with respect to such revoking party.

IN WITNESS WHEREOF, each party hereto, being duly authorized, has caused this agreement to be executed and effective as of September 20, 2023.

BANK OF AMERICA CORPORATION

By: /s/ Andres Ortiz

Name: Andres Ortiz

Title: Authorized Signatory

BANK OF AMERICA, NATIONAL ASSOCIATION

By: /s/ Andres Ortiz

Name: Andres Ortiz

Title: Authorized Signatory