

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL					
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response	0.5				

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)											
Name and Address of Reporting BANK OF AMERICA COI		(Month/Day	Date of Event Requiring Statement (Month/Day/Year) 05/29/2009		(Year) PIMCO NEW YORK MUNICIPAL INCOME FUND [PNF]						
BANK OF AMERICA COR	(First) (Middle) PORATE CENTER, 100 N TR				4. Relationship of Reporting (Ch Director Officer (give title below)	g Person(s) to Issuer eck all applicable)X10% OwnerOther (specify below		5. If Amendment, Date Original Filed(Month/Day/Year)			
CHARLOTTE, NC 28255	(Street)							Form filed b	or Joint/Group Filing(Check Applicable Line) y One Reporting Person yy More than One Reporting Person		
(City)	(State) (Zip)		Table I - Non-Derivative Securities Beneficially Owned								
1. Title of Security (Instr. 4)			2. Amount of Securities Bene (Instr. 4)				3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)			
Auction Rate Preferred 244 (1)			!		I	By Subsidiary					
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02) 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 2. Date Exercisable and 3. Title and Amount of Securities Underlying 4. Conversion or Exercise 5. Ownership Form of 6. Nature of Indirect Beneficial Ownership											
(Instr. 4)		Expiration I	Expiration Date		Derivative Security (Instr. 4)		Price of Derivative Security	Derivative Security: Dire (D) or Indirect (I)			
		Date Exercisable	Expiration Date	Title	Amount or Numb	per of Shares		(Instr. 5)			

Reporting Owners

	Relationships				
Reporting Owner Name / Address	Director	10% Owner	Officer	Other	
BANK OF AMERICA CORP /DE / BANK OF AMERICA CORPORATE CENTER 100 N TRYON ST CHARLOTTE, NC 28255		Х			
BANK OF AMERICA NA 100 N. TRYON STREET CHARLOTTE, NC 28255		X			
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080		Х			

Signatures

/s/ Debra I. Cho, Senior Vice President, on behalf of Bank of America Corporation and Bank of America, N.A.	06/09/2009
**Signature of Reporting Person	Date
/s/ Benjamin Leavitt, Vice President, Merrill Lynch, Pierce, Fenner & Smith, Inc.	06/09/2009
Signature of Reporting Person	Date

Explanation of Responses:

- 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).
- (1) The Auction Rate Preferred Shares ("Shares") reported in Table 1 represent 214 Shares beneficially owned by Merrill Lynch, Pierce, Fenner & Smith, Inc. ("MLPFS") and 30 Shares beneficially owned by Bank of America, N.A. ("BANA"). MLPFS and BANA are each indirect, wholl

The Shares reported herein represent Bank of America's combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Auction Rate Securities action letter issued by the Securities and Exchange Commission (SEC) on September 22, 2008. Bank of America undertakes to provide upon request by the SEC, the issuer or a security holder of the issuer, complete information regarding

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.