

HIGH YIELD INCOME FUND INC
Form EX-99.77Q1 OTHR EXHB
April 29, 2004

THE HIGH YIELD INCOME FUND, INC.
Gateway Center Three
100 Mulberry Street
Newark, New Jersey 07102

April 23, 2004

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: The High Yield Income Fund, Inc. (the ?Fund?)
File No.: 811-5296

Ladies and Gentlemen:

Please find enclosed the following items: (1) the Semi-Annual Report on Form N-SAR for the Fund for the six-month year period ended February 29, 2004 and (2) such other information required to be included as an exhibit. The Form N-SAR was filed using the EDGAR.

Very truly yours,

/s/Marguerite E.H. Morrison
Marguerite E.H. Morrison
Chief Legal Officer and
Assistant Secretary

Enclosures

This report is signed on behalf of the Registrant in the City of Newark and State of New Jersey on the 23rd day of April, 2004.

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THE HIGH YIELD INCOME FUND, INC.

Witness:/s/Marguerite E.H. Morrison
Marguerite E.H. Morrison
Chief Legal Officer and
Assistant Secretary

By: /s/Grace C. Torres
Grace C. Torres
Treasurer and Principal
Financial and Accounting
Officer

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