

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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