



Statement Pursuant to Section 19(a) of the Investment Company Act of 1940

On December 30, 2019, 1WS Credit Income Fund (“Fund”) paid distributions on its common stock of \$0.3000 per share to shareholders on record at the close of business on December 27, 2019. Under U.S. Generally Accepted Accounting Principles (GAAP), the Fund estimated that 69.65% of the distribution was attributable to net investment income and 30.35% was attributable to return of capital.

The characterization of Fund distributions for federal income tax purposes is different from GAAP characterization presented above. This notice is not for tax reporting purposes and is being provided only for informational purposes to comply with the requirements of Section 19 of the Investment Company Act of 1940, as amended. The actual distribution amounts and sources of those amounts for tax reporting purposes will depend upon the Fund’s investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. In early 2020, shareholders will receive a Form 1099-DIV for the calendar year 2019, which will reflect the amount of income, capital gain and return of capital to be reported for federal income tax purposes.

**There is no action required on your part at this time.**

For more information regarding 1WS Credit Income Fund please contact 1-833-834-4923, or visit [www.1wscapital.com](http://www.1wscapital.com).