

GROSS WILLIAM H
Form 4
December 28, 2010

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
GROSS WILLIAM H

2. Issuer Name and Ticker or Trading Symbol
PIMCO CORPORATE OPPORTUNITY FUND [PTY]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction (Month/Day/Year)
12/27/2010

____ Director _____ 10% Owner
____ Officer (give title below) Other (specify below)
See Remarks

C/O PIMCO, 840 NEWPORT CENTER DRIVE, SUITE 100
(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

NEWPORT BEACH, CA 92660
(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
				(A) or (D)	Price		
COMMON STOCK	12/27/2010		P	10,676	A \$ 16.9787 (1)	642,611	I BY CHILD TRUST #1
COMMON STOCK	12/27/2010		P	33,000	A \$ 16.9532 (2)	675,611	I BY CHILD TRUST #1
COMMON STOCK	12/27/2010		P	8,735	A \$ 16.9787 (1)	640,668	I BY CHILD TRUST

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COMMON STOCK	12/27/2010	P	27,000	A	\$ 16.9532 <u>(2)</u>	667,668	I	#4 BY CHILD TRUST #4
COMMON STOCK	12/27/2010	P	12,942	A	\$ 16.9787 <u>(1)</u>	644,874	I	BY CHILD TRUST #7
COMMON STOCK	12/27/2010	P	40,000	A	\$ 16.9532 <u>(2)</u>	684,874	I	BY CHILD TRUST #7
COMMON STOCK						303,851	D	
COMMON STOCK						220,000	I	BY SPOUSE
COMMON STOCK						35,000	I	BY CHILD TRUST #2
COMMON STOCK						13,200	I	BY CHILD TRUST #3
COMMON STOCK						18,100	I	BY CHILD TRUST #5
COMMON STOCK						12,700	I	BY CHILD TRUST #6
COMMON STOCK						13,400	I	BY CHILD TRUST #8

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

GROSS WILLIAM H
 C/O PIMCO
 840 NEWPORT CENTER DRIVE, SUITE 100
 NEWPORT BEACH, CA 92660

See Remarks

Signatures

/s/ Kevin Broadwater, Attorney-in-Fact for William H. Gross

12/28/2010

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(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 price reported in Column 4 is a weighted average price. These shares were acquired in multiple transactions at prices ranging from \$16.96 to \$16.98, inclusive. The reporting person undertakes to provide to the issuer, any security holder of the issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares acquired at each separate price within the ranges set forth in this footnote.
- (2) The price reported in Column 4 is a weighted average price. These shares were acquired in multiple transactions at prices ranging from \$16.93 to \$16.96, inclusive. The reporting person undertakes to provide to the issuer, any security holder of the issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares acquired at each separate price within the ranges set forth in this footnote.

Remarks:

The Reporting Person is Portfolio Manager of the Issuer. The Reporting Person is the Co-Chief Investment Officer of Pacific

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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