

GROSS WILLIAM H
Form 4/A
December 31, 2008

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)
840 NEWPORT CENTER DRIVE, SUITE 100
(Street)

3. Date of Earliest Transaction (Month/Day/Year)
07/25/2007

____ Director _____ 10% Owner
____ Officer (give title below) X Other (specify below)
EXECUTIVE COMMITTEE MEMBER

NEWPORT BEACH, CA 92660

4. If Amendment, Date Original Filed(Month/Day/Year)
07/26/2007

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

(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 Beneficial Ownership (Instr. 4)
			Code	V Amount (D) Price			
COMMON STOCK	07/25/2007		P	4,900 A \$ 13.8	0	D ⁽¹⁾	
COMMON STOCK					631,935	I ⁽¹⁾	BY CHILD'S TRUST #1
COMMON STOCK					631,933	I ⁽¹⁾	BY CHILD'S TRUST #2
COMMON STOCK					631,932	I ⁽¹⁾	BY CHILD'S

COMMON STOCK 20,000 I ⁽¹⁾ TRUST #3 BY SPOUSE

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.

SEC 1474 (9-02)

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

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 Beneficially Owned Following Reported Transaction (Instr. 6)
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Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

GROSS WILLIAM H
840 NEWPORT CENTER DRIVE
SUITE 100
NEWPORT BEACH, CA 92660

EXECUTIVE COMMITTEE MEMBER

Signatures

/S/ STEVEN LUDWIG, ATTORNEY-IN-FACT FOR WILLIAM H. GROSS

12/22/2008

**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) 4,900 shares were previously reported as acquired by the reporting person on 7/27/2007, when such shares were actually acquired by his 501(c)(3) family foundation. The securities beneficially owned, as reported under Column 5 herein reflect the aggregate holdings of the reporting person and excludes any shares held by the 501(c)(3) family foundation as of 7/25/2007 and 8/17/2007, on which date a Form

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4 was filed with erroneous holdings reported.

Remarks:

Pacific Investment Management Company LLC (PIMCO) is the investment adviser of the Issuer. Mr. Gross is a member of P

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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