

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

