

PIMCO CORPORATE OPPORTUNITY FUND
 Form 4
 September 02, 2009

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 *
 BANK OF AMERICA CORP /DE/

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)
 BANK OF AMERICA
 CORPORATE CENTER, 100 N
 TRYON ST

3. Date of Earliest Transaction
 (Month/Day/Year)
 08/27/2009

____ Director
 ____ Officer (give title below)
 ___X___ 10% Owner
 ____ Other (specify below)

(Street)
 CHARLOTTE, NC 28255

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

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___ Form filed by One Reporting Person
 ___X___ 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)			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 or Price			
Common Stock	08/27/2009	08/27/2009	P		4,200	A \$ 13	4,200	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S		4,200	D \$ 12.76	0	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P		4,300	A \$ 12.98	4,300	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S		2,000	D \$ 12.75	2,300	I	By Subsidiary
	08/27/2009	08/27/2009	S		2,300	D	0	I	

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Common Stock						\$ 12.77			By subsidiary
Common Stock	08/27/2009	08/27/2009	P	1,000	A	\$ 12.97	1,000	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	2,100	A	\$ 12.9	3,100	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	3,000	D	\$ 12.75	100	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	100	D	\$ 12.77	0	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	2,196	A	\$ 12.87	2,196	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	1,207	A	\$ 12.95	3,403	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,800	D	\$ 12.73	1,603	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,600	D	\$ 12.79	3	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	3	D	\$ 12.74	0	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	300	A	\$ 12.94	300	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	200	A	\$ 12.93	500	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	2,500	A	\$ 12.89	3,000	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,900	D	\$ 12.81	1,100	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,100	D	\$ 12.82	0	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	200	A	\$ 12.96	200	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	100	A	\$ 12.88	300	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	600	A	\$ 12.91	900	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	300	A	\$ 12.92	1,200	I	By Subsidiary
Common stock	08/27/2009	08/27/2009	P	100	A	\$ 12.97	1,300	I	By Subsidiary
	08/27/2009	08/27/2009	P	400	A		1,700	I	

Common Stock						\$ 12.99			By Subsidiary
Common Stock	08/27/2009	08/27/2009	P	300	A	\$ 13.01	2,000	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,000	D	\$ 12.78	1,000	I	By Subsidiary
Common Stock	08/27/2009	08/27/2009	S	1,000	D	\$ 12.8	0	I	By Subsidiary

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

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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 (Instr. 6)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N TRYON ST CHARLOTTE, NC 28255			X	
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080			X	

Signatures

Bank of America Corporation. By:/s/Angelina L. Richardson, Vice President

09/02/2009

__Signature of Reporting Person

Date

Merrill Lynch, Pierce, Fenner & Smith Incorporated. By:/s/Robert M. Shine,
Attorney-In-Fact

09/02/2009

__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).

Remarks:

The transactions reported on this Form 4 were affected by Merrill Lynch, Pierce, Fenner & Smith Incorporated, an indirect, wh

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