

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 *			2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer
GROSS WILLIAM H			PIMCO CORPORATE OPPORTUNITY FUND [PTY]	(Check all applicable)
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year)	____ Director ____ Officer (give title below)
			07/25/2007	____ 10% Owner __X__ Other (specify below) EXECUTIVE COMMITTEE MEMBER
840 NEWPORT CENTER DRIVE, SUITE 100			4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line)
(Street)			07/26/2007	_X_ 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 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 <u>(1)</u>	TRUST #3 BY SPOUSE
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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)

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. 3 and 4)
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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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