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PIMCO CORPORATE OPPORTUNITY FUND  
Form N-PX  
August 29, 2008

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

FORM N-PX

ANNUAL REPORT OF PROXY VOTING RECORD OF REGISTERED MANAGEMENT  
INVESTMENT COMPANY

Investment Company Act file number: 811-21238

PIMCO Corporate Opportunity Fund  
(Exact name of registrant as specified in charter)

1345 Avenue of the Americas, New York, NY 10105  
(Address of Principal Executive Office)

Allianz Global Investors Fund Management LLC  
1345 Avenue of the Americas  
New York, NY 10105  
(Name and Address of Agent for Service)

Registrant's telephone number, including area code: 212-739-3000

Date of fiscal year end: November 30

Date of reporting period: July 1, 2007 through June 30, 2008

ITEM 1. PROXY VOTING RECORD

\*\*\*\*\* FORM N-Px REPORT \*\*\*\*\*

ICA File Number: 811-21238  
Reporting Period: 07/01/2007 - 06/30/2008  
PIMCO Corporate Opportunity Fund

===== PIMCO CORPORATE OPPORTUNITY FUND =====  
===== END NPX REPORT

SIGNATURES

Pursuant to the requirements of the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

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(Registrant): PIMCO Corporate Opportunity Fund

By (Signature and Title)\*:                    /s/ Thomas J. Fuccillo  
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Name: Thomas J. Fuccillo  
Title: Secretary

Date: August 29, 2008

\* Print the name and title of each signing officer under his or her signature.