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

OMB APPROVAL								
OMB Number:	3235-0287							
Estimated average burder	n hours							
per response	0.5							

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 or Section 30(h) of the Investment Company Act of 1940

(1 Tillt of Type Respo	11303)																	
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 STREET				3. Date of Earliest Transaction (Month/Day/Year) 05/05/2011								Officer (give title be	elow)	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 Acqui							ired, Disposed of, or Beneficially Owned							
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Yea	2A. Deemed Execution Date, if any (Month/Day/Year)			(Instr. 8)		4. Securities Acquired or Disposed of (D) (Instr. 3, 4 and 5)			A) 5	5. Amount of Securitie	unt of Securities Beneficially Owned ing Reported Transaction(s)			7. Nature of Indirect Beneficial Ownership (Instr. 4)		
							Code	v	, ,	Amount	(A) or (D)						(I) (Instr. 4)	(mstr. 4)
Common Stock			05/05/2011				P			3,000	A	\$ 20.03	3	3,000			I	By Subsidiary
Common Stock			05/05/2011				S			1,049	D :	\$ 20	1	1,951				By Subsidiary
Common Stock			05/05/2011				S			1,600	D :	\$ 20.01	1	351				By Subsidiary
Common Stock			05/05/2011				S			351	D I	\$ 20.02	0					By Subsidiary
Common Stock			05/24/2011				P		9	99	Δ	\$ 20.14	4	99				By Subsidiary
Common Stock			05/24/2011				S		9	99	1)	\$ 20.13	3)				By Subsidiary
Reminder: Report or	ı a separate line	e for each class of se	curities beneficially	y owned o	lirectly (or ind	lirectly.	fori	m a	re not r		to res		ollection of information			SE	C 1474 (9-02)
			Table								or Benefic		Owi	ned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	Conversion r Exercise rice of Derivative Date (Month/Day/Year)		Code (Instr. 8)		5. N Der Sec (A) (D)	5. Number of Derivative Securities Acqui (A) or Disposed (D) (Instr. 3, 4, and 5		6. an	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. ' Un	nderl	lying Securities 3 and 4)	8. Price of Derivative Security (Instr. 5)	Securities Beneficially Owned Following	Ownershi Form of Derivative Security: Direct (D	(Instr. 4)
				Code	· V		(A)	(D)		ate cercisable	Expiration Date	on Tit	tle I	Amount or Number of Shares		Reported Transaction(s (Instr. 4)	or Indirec (I) (Instr. 4)	

Reporting Owners

	Relationships						
Reporting Owner Name / Address		10% Owner	Officer	Other			
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N. TRYON STREET 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/ Gary Whitman, Authorized Signatory	07/11/2011
**Signature of Reporting Person	Date
Merrill Lynch, Pierce, Fenner & Smith Incorporated, By: Lawrence Emerson, Title: Attorney-In-Fact	07/11/2011
**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 effected by Merrill Lynch, Pierce, Fenner & Smith Incorporated, an indirect, wholly owned subsidiary of Bank of America Corporation.

Disgorgement of profits, if applicable, based on transactions reported above is being made by the Reporting Persons to the Issuer.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.