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**PIMCO Corporate Opportunity Fund  
(the “Fund”)**

**Cusip: 72201B101**

The Fund’s previously declared (September 2, 2008) distribution of \$0.115 per common share was paid or reinvested on October 1, 2008 to shareholders of record on September 12, 2008. Fund Management estimates that \$0.0991 per common share of this distribution is from net investment income and \$0.0159 is from paid-in capital in excess of par.

**Important Tax Information** – The final determination of the tax characteristics of all 2008 calendar year distributions have not been made. In January 2009, a Form 1099 DIV (or substitute Form 1099 DIV) will be sent to shareholders that will state the federal tax status of distributions received for the 2008 calendar year.

**Broker/Dealers** – Please forward this notice (with the distribution, if applicable) to your clients who received this distribution.