

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, 2006 through June 30, 2007

Item 1. Proxy Voting Record

ICA File Number: 811-21238  
Reporting Period: 07/01/2006 - 06/30/2007  
PIMCO Corporate Opportunity Fund

===== PIMCO CORPORATE OPPORTUNITY FUND =====

ALLIED WASTE SR SEC

Ticker: Security ID: 01958XAV9  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in	For	For	Issuer	
	the Indenture				

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EDISON MIDWEST GEN

Ticker: Security ID: 59833BAB0  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in	For	For	Issuer	
	the Indenture				

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EL PASO CORP

Ticker: Security ID: 28336LAR0  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in	For	For	Issuer	
	the Indenture				

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EL PASO CORP

Ticker: Security ID: 28336LBH1  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in	N/A	N/A	Issuer	
	the Indenture				

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JEFFERSON SMURFIT

Ticker: Security ID: 861589AX7  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in the Indenture	For	For	Issuer	

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RELIANT ENERGY

Ticker: Security ID: 75952BAM7  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in the Indenture	For	For	Issuer	

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TIME WARNER ENT SNR NT

Ticker: Security ID: 88731EAJ9  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in the Indenture	For	For	Issuer	

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TYCO INTL GROUP SA EMTN

Ticker: Security ID: 9021189P5  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in the Indenture	For	For	Issuer	

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UNIVISION COMM INC

Ticker: Security ID: 914906AB8  
Meeting Date: N/A Meeting Type:  
Record Date: N/A

#	Proposal		Mgt Rec	Vote Cast	Sponsor
	Consent to the proposed amendments in the Indenture	Abstain	Abstain	Issuer	

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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.

(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 31, 2007