

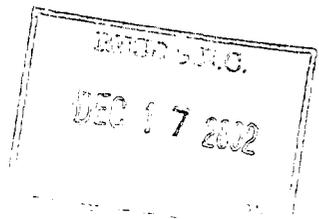


tel: 212.656.5026  
fax: 212.656.5893  
pmadh@nyse.com

1-31550



December 17, 2002



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

DEC 19 2002  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, PIMCO Corporate Opportunity Fund, Common Shares of Beneficial Interest With Par Value \$0.00001. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 17, 2002. Tentative listing date - December 20, 2002.

Sincerely,