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PIMCO Income Opportunity Fund

Form 3

February 23, 2009

FORM 3

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

OMB APPROVAL

OMB Number: 3235-0104

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

Expires: January 31, 2005

Estimated average burden hours per

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

SECURITIES

response... 0.5

(Print or Type Responses)

1. Name and Address of Reporting 2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol Person * Statement PIMCO Income Opportunity Fund [PKO] A Durham Jennifer E (Month/Day/Year) 02/19/2009 (Last) (First) (Middle) 4. Relationship of Reporting 5. If Amendment, Date Original Person(s) to Issuer Filed(Month/Day/Year) 840 NEWPORT CENTER (Check all applicable) DRIVE, Â SUITE 100 (Street) 6. Individual or Joint/Group 10% Owner Director Officer _X_ Other Filing(Check Applicable Line) (give title below) (specify below) _X_ Form filed by One Reporting SVP & CCO Person **NEWPORT** Form filed by More than One BEACH. CAÂ 92660 Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Beneficially Owned 4. Nature of Indirect Beneficial 1. Title of Security 2. Amount of Securities Beneficially Owned Ownership Ownership (Instr. 4) (Instr. 4) Form: (Instr. 5) Direct (D) or Indirect (I) (Instr. 5) NO SECURITIES ARE BENEFICIALLY 0 D Â **OWNED** Reminder: Report on a separate line for each class of securities beneficially SEC 1473 (7-02) owned directly or indirectly. Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

currently valid OMB control number.

2. Date Exercisable and 3. Title and Amount of 6. Nature of Indirect 1. Title of Derivative Security 4. 5. **Expiration Date** Securities Underlying Ownership Beneficial Ownership (Instr. 4) Conversion (Month/Day/Year) Derivative Security or Exercise Form of (Instr. 5) (Instr. 4) Price of Derivative Derivative Security:

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Date Expiration Title Amount or Security Direct (D)

Exercisable Date Number of or Indirect
Shares (I)

(Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Durham Jennifer E				
840 NEWPORT CENTER DRIVE	â	â	Â	SVP &
SUITE 100	Α	A	A	CCO
NEWPORT BEACH, CA 92660				

Signatures

/s/ JENNIFER E.

DURHAM

**Signature of Reporting
Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(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).

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Remarks:

Pacific Investment Management Company LLC (PIMCO) is the investment advisor of the issuer. Â Mote: 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.

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