

PIMCO CORPORATE & INCOME OPPORTUNITY FUND
Form N-Q
April 23, 2012

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

FORM N-Q

**QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED
MANAGEMENT INVESTMENT COMPANY**

Investment Company Act file number 811-21238

PIMCO Corporate & Income Opportunity Fund
(Exact name of registrant as specified in charter)

1633 Broadway, New York, New York
(Address of principal executive offices)

10019
(Zip code)

Lawrence G. Altadonna 1633 Broadway, New York, New York 10019
(Name and address of agent for service)

Registrant's telephone number, including area code: 212-739-3371

Date of fiscal year end: November 30, 2012

Date of reporting period: February 29, 2012

Item 1. Schedule of Investments

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited)

| Principal Amount (000s) | | Value* |
|--|--|-------------|
| CORPORATE BONDS & NOTES 51.1% | | |
| Airlines 2.5% | | |
| \$2,694 | American Airlines Pass Through Trust, 10.375%, 1/2/21 | \$2,930,253 |
| 857 | Continental Airlines Pass Through Trust, 6.545%, 8/2/20 (i) | 918,663 |
| 2,410 | 6.703%, 12/15/22 (i) | 2,554,344 |
| 698 | 7.373%, 6/15/17 | 689,326 |
| 7,546 | 7.707%, 10/2/22 (i) | 8,101,848 |
| 1,463 | 9.798%, 10/1/22 | 1,522,056 |
| 15,911 | Northwest Airlines, Inc., 7.15%, 4/1/21 (MBIA) (i) | 16,308,358 |
| 2,598 | United Air Lines Pass Through Trust, 7.336%, 1/2/21 (a)(b)(j) | |
| | (acquisition cost-\$2,598,479; purchased 6/19/07) | 2,442,571 |
| 4,607 | 10.40%, 5/1/18 (i) | 5,252,137 |
| | | 40,719,556 |
| Banking 7.9% | | |
| 4,800 | AgFirst Farm Credit Bank, 7.30%, 3/30/12 (a)(b)(d)(g)(j) (acquisition cost-\$3,808,000; purchased 2/26/10-3/2/10) | 4,768,080 |
| 14,480 | Barclays Bank PLC, 10.179%, 6/12/21 (a)(d)(i) | 16,994,742 |
| £24,300 | 14.00%, 6/15/19 (g) | 48,130,295 |
| 2,800 | BPCE S.A., 9.25%, 4/22/15 (g) | 3,346,203 |
| \$22,050 | Cooperatieve Centrale Raiffeisen-Boerenleenbank BA, 11.00%, 6/30/19 (a)(d)(g)(i) | 28,054,854 |
| 1,700 | HBOS PLC, 0.728%, 9/6/17, FRN | 1,258,000 |
| 4,000 | 6.75%, 5/21/18 (a)(d)(i) | 3,598,768 |
| 2,000 | HSBC Capital Funding L.P., 10.176%, 6/30/30 (g) | 2,600,000 |
| 3,600 | Regions Financial Corp., 7.375%, 12/10/37 | 3,321,000 |
| 6,600 | 7.75%, 11/10/14 | 7,112,820 |
| £1,100 | Santander Finance Preferred S.A. Unipersonal, 11.30%, 7/27/14 (g) | 1,743,865 |
| £3,000 | Santander Issuances S.A. Unipersonal, 7.30%, 7/27/19, (converts to FRN on 9/27/14) | 4,498,270 |
| \$3,500 | State Street Capital Trust III, 5.536%, 3/30/12 (g)(i) | 3,511,620 |
| | | 128,938,517 |
| Building & Construction 0.4% | | |
| 2,000 | Desarrolladora Homex SAB De C.V., 9.50%, 12/11/19 (a)(d) | 2,080,000 |
| 3,300 | Macmillan Bloedel Pembroke L.P., 7.70%, 2/15/26 | 3,517,632 |
| | | 5,597,632 |
| Consumer Products 0.2% | | |
| 3,100 | Reynolds Group Issuer, Inc., 9.00%, 4/15/19 (a)(d) | 3,115,500 |
| Financial Services 24.5% | | |
| | Ally Financial, Inc., | |

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| | | |
|-----|-----------------|---------|
| 250 | 5.70%, 6/15/13 | 247,030 |
| 20 | 5.70%, 10/15/13 | 19,703 |
| 344 | 5.70%, 12/15/13 | 337,576 |
| 189 | 5.85%, 6/15/13 | 187,095 |
| 502 | 5.90%, 12/15/13 | 494,279 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|---------------------------------------|-----------------|-----------|
| Financial Services (continued) | | |
| \$259 | 5.90%, 1/15/19 | \$244,992 |
| 35 | 6.00%, 7/15/13 | 34,694 |
| 638 | 6.00%, 11/15/13 | 629,624 |
| 130 | 6.00%, 2/15/19 | 123,616 |
| 4,534 | 6.00%, 3/15/19 | 4,169,992 |
| 364 | 6.00%, 4/15/19 | 334,372 |
| 796 | 6.00%, 9/15/19 | 728,408 |
| 56 | 6.05%, 8/15/19 | 51,440 |
| 122 | 6.10%, 5/15/13 | 121,191 |
| 10 | 6.10%, 9/15/19 | 9,208 |
| 520 | 6.15%, 9/15/13 | 516,075 |
| 60 | 6.15%, 11/15/13 | 59,354 |
| 226 | 6.15%, 12/15/13 | 224,864 |
| 62 | 6.15%, 8/15/19 | 57,301 |
| 13 | 6.15%, 10/15/19 | 11,998 |
| 330 | 6.20%, 11/15/13 | 326,706 |
| 445 | 6.20%, 3/15/16 | 429,399 |
| 695 | 6.20%, 4/15/19 | 652,152 |
| 357 | 6.25%, 3/15/13 | 354,899 |
| 78 | 6.25%, 7/15/13 | 77,566 |
| 395 | 6.25%, 10/15/13 | 392,434 |
| 356 | 6.25%, 11/15/13 | 356,828 |
| 1,141 | 6.25%, 2/15/16 | 1,095,487 |
| 997 | 6.25%, 12/15/18 | 962,201 |
| 985 | 6.25%, 4/15/19 | 926,390 |
| 1,066 | 6.25%, 5/15/19 | 992,308 |
| 605 | 6.30%, 10/15/13 | 600,149 |
| 237 | 6.30%, 11/15/13 | 235,007 |
| 379 | 6.30%, 3/15/16 | 367,121 |
| 258 | 6.35%, 5/15/13 | 257,036 |
| 1,140 | 6.35%, 4/15/16 | 1,102,130 |
| 327 | 6.35%, 10/15/16 | 318,002 |
| 1,260 | 6.35%, 4/15/19 | 1,195,897 |
| 66 | 6.35%, 7/15/19 | 61,772 |
| 54 | 6.375%, 8/1/13 | 53,782 |
| 240 | 6.40%, 3/15/16 | 232,595 |
| 108 | 6.40%, 12/15/18 | 105,095 |
| 639 | 6.50%, 5/15/13 | 637,648 |
| 40 | 6.50%, 8/15/13 | 39,902 |
| 225 | 6.50%, 11/15/13 | 223,816 |
| 329 | 6.50%, 2/15/16 | 320,132 |
| 764 | 6.50%, 9/15/16 | 747,726 |
| 1,060 | 6.50%, 6/15/18 | 1,007,772 |
| 10 | 6.50%, 11/15/18 | 9,482 |
| 50 | 6.50%, 12/15/18 | 48,921 |
| 135 | 6.50%, 2/15/20 | 127,002 |
| 139 | 6.55%, 10/15/16 | 136,253 |
| 381 | 6.60%, 5/15/18 | 364,380 |

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| | | |
|-------|----------------|-----------|
| 116 | 6.60%, 6/15/19 | 110,233 |
| 1,060 | 6.65%, 6/15/18 | 1,016,091 |
| 274 | 6.65%, 2/15/20 | 260,155 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|---------------------------------------|---------------------|-----------|
| Financial Services (continued) | | |
| \$30 | 6.70%, 5/15/14 | \$29,854 |
| 105 | 6.70%, 6/15/14 | 104,479 |
| 55 | 6.70%, 8/15/16 | 53,654 |
| 272 | 6.70%, 6/15/18 | 261,404 |
| 32 | 6.70%, 6/15/19 | 30,586 |
| 292 | 6.75%, 7/15/16 | 285,559 |
| 161 | 6.75%, 8/15/16 | 157,364 |
| 50 | 6.75%, 11/15/16 | 49,389 |
| 45 | 6.75%, 6/15/17 | 43,790 |
| 185 | 6.75%, 3/15/18 | 178,484 |
| 60 | 6.75%, 7/15/18 | 57,790 |
| 5 | 6.75%, 9/15/18 | 4,813 |
| 73 | 6.75%, 10/15/18 | 70,205 |
| 686 | 6.75%, 5/15/19 | 663,124 |
| 130 | 6.75%, 6/15/19 | 124,615 |
| 20 | 6.80%, 10/15/18 | 19,293 |
| 740 | 6.85%, 4/15/16 | 728,146 |
| 420 | 6.875%, 4/15/13 | 420,010 |
| 109 | 6.90%, 6/15/17 | 106,766 |
| 80 | 6.90%, 8/15/18 | 77,632 |
| 87 | 6.95%, 6/15/17 | 85,427 |
| 285 | 7.00%, 8/15/13, VRN | 285,367 |
| 75 | 7.00%, 7/15/16 | 74,034 |
| 19 | 7.00%, 1/15/17 | 18,718 |
| 120 | 7.00%, 6/15/17 | 118,089 |
| 573 | 7.00%, 2/15/18 | 559,797 |
| 749 | 7.00%, 3/15/18 | 731,572 |
| 1,286 | 7.00%, 5/15/18 | 1,255,271 |
| 96 | 7.00%, 8/15/18 | 93,643 |
| 635 | 7.00%, 2/15/21 | 612,496 |
| 1,743 | 7.00%, 9/15/21 | 1,679,093 |
| 411 | 7.00%, 6/15/22 | 395,086 |
| 417 | 7.00%, 11/15/23 | 399,452 |
| 2,181 | 7.00%, 11/15/24 | 2,081,574 |
| 408 | 7.05%, 3/15/18 | 399,455 |
| 832 | 7.05%, 4/15/18 | 814,374 |
| 2,784 | 7.125%, 10/15/17 | 2,735,411 |
| 15 | 7.15%, 9/15/18 | 14,743 |
| 2,858 | 7.20%, 10/15/17 | 2,817,911 |
| 45 | 7.25%, 6/15/16 | 44,835 |
| 9,609 | 7.25%, 9/15/17 | 9,497,889 |
| 597 | 7.25%, 4/15/18 | 590,105 |
| 215 | 7.25%, 9/15/18 | 212,410 |
| 601 | 7.25%, 2/15/25 | 580,663 |
| 161 | 7.25%, 3/15/25 | 155,491 |
| 85 | 7.30%, 12/15/17 | 83,822 |
| 3,001 | 7.30%, 1/15/18 | 2,974,570 |
| 485 | 7.375%, 11/15/16 | 480,758 |

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| | | |
|-------|-----------------|-----------|
| 427 | 7.375%, 4/15/18 | 424,659 |
| 188 | 7.50%, 6/15/16 | 188,016 |
| 3,455 | 7.50%, 8/15/17 | 3,380,987 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|---------------------------------------|---|-------------|
| Financial Services (continued) | | |
| \$1,852 | 7.50%, 11/15/17 | \$1,819,486 |
| 1,009 | 7.50%, 12/15/17 | 1,004,430 |
| 429 | 7.50%, 3/15/25 | 423,141 |
| 826 | 7.55%, 5/15/16 | 826,053 |
| 658 | 7.75%, 10/15/17 | 652,475 |
| 889 | 8.00%, 10/15/17 | 884,410 |
| 291 | 8.00%, 11/15/17 | 287,600 |
| 705 | 8.125%, 11/15/17 | 701,364 |
| 5 | 8.20%, 3/15/17 | 5,010 |
| 50 | 8.50%, 8/15/15 | 50,014 |
| 43 | 9.00%, 7/15/15 | 43,029 |
| 50 | 9.00%, 7/15/20 | 50,164 |
| 1,015 | Bank of America Corp., 6.50%, 8/1/16 (i) | 1,098,329 |
| 300 | BankAmerica Capital II, 8.00%, 12/15/26 | 302,625 |
| | BNP Paribas S.A. (g), | |
| 7,000 | 7.195%, 6/25/37 (a)(d)(i) | 6,195,000 |
| 2,500 | 7.781%, 7/2/18 | 3,274,459 |
| \$3,400 | Capital One Bank USA N.A., 8.80%, 7/15/19 (i) | 4,159,944 |
| 2,000 | Capital One Capital V, 10.25%, 8/15/39 | 2,095,000 |
| 6,300 | Capital One Capital VI, 8.875%, 5/15/40 (i) | 6,533,264 |
| | CIT Group, Inc., | |
| 501 | 7.00%, 5/1/16 | 502,242 |
| 1,319 | 7.00%, 5/1/17 | 1,320,311 |
| | Citigroup, Inc., | |
| 300 | 4.75%, 2/10/19, (converts to FRN on 2/10/14) | 352,825 |
| 3,000 | 6.393%, 3/6/23 | 3,798,760 |
| \$20,000 | Citigroup Capital XXI, 8.30%, 12/21/77, (converts to FRN on 12/21/37) (i) | 20,630,000 |
| 4,000 | Credit Agricole S.A., 7.875%, 10/26/19 (g) | 4,956,154 |
| | General Electric Capital Corp., | |
| \$11,900 | 6.375%, 11/15/67, (converts to FRN on 11/15/17) (i) | 12,108,250 |
| £1,100 | 6.50%, 9/15/67, (converts to FRN on 9/15/17) (a)(d) | 1,692,240 |
| \$10,000 | Glen Meadow Pass Through Trust, | |
| | 6.505%, 2/12/67, (converts to FRN on 2/15/17) (a)(d)(i) | 7,575,000 |
| 6,000 | Goldman Sachs Group, Inc., 6.45%, 5/1/36 (i) | 5,807,082 |
| | International Lease Finance Corp., | |
| 3,500 | 5.65%, 6/1/14 | 3,596,250 |
| 2,000 | 8.625%, 9/15/15 | 2,227,500 |
| 12,700 | JPMorgan Chase & Co., 7.90%, 4/30/18 (g) | 13,863,701 |
| | LBG Capital No.1 PLC, | |
| 1,500 | 7.375%, 3/12/20 | 1,625,059 |
| £1,300 | 7.588%, 5/12/20 | 1,747,604 |
| £900 | 7.867%, 12/17/19 | 1,224,198 |
| £2,439 | 7.869%, 8/25/20 | 3,298,174 |
| \$12,300 | 7.875%, 11/1/20 (a)(d) | 10,645,650 |
| 12,600 | 8.00%, 6/15/20 (a)(d)(g) | 10,334,318 |
| 16,040 | 8.50%, 12/17/21 (a)(d)(g) | 13,072,600 |
| £5,000 | 11.04%, 3/19/20 | 8,053,931 |

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| | | |
|--------|-----------------------|-----------|
| | LBG Capital No.2 PLC, | |
| 900 | 8.875%, 2/7/20 | 1,067,172 |
| £400 | 9.125%, 7/15/20 | 566,360 |
| £2,470 | 9.334%, 2/7/20 | 3,605,337 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|---------------------------------------|---|-------------|
| Financial Services (continued) | | |
| £400 | 12.75%, 8/10/20 | \$652,587 |
| £650 | 14.50%, 1/30/22 | 1,178,857 |
| £5,000 | 15.00%, 12/21/19 | 9,863,580 |
| 7,800 | 15.00%, 12/21/19 | 12,730,121 |
| | Lehman Brothers Holdings, Inc. (f), | |
| \$10,000 | 5.50%, 4/4/16 | 2,762,500 |
| 20,000 | 6.875%, 5/2/18 | 5,650,000 |
| 6,900 | National City Preferred Capital Trust I, 12.00%, 12/10/12 (g)(i) | 7,439,711 |
| 10,500 | NSG Holdings LLC, 7.75%, 12/15/25 (a)(d)(i) | 10,657,500 |
| 1,000 | PNC Financial Services Group, Inc., 6.75%, 8/1/21 (g) | 1,058,828 |
| 5,400 | PNC Preferred Funding Trust I, 6.517%, 3/15/17 (a)(d)(g)(i) | 4,239,000 |
| 3,350 | Royal Bank of Scotland Group PLC, 7.648%, 9/30/31 (g)(i) | 2,788,875 |
| | SLM Corp. (i), | |
| 5,000 | 5.625%, 8/1/33 | 4,255,890 |
| 12,200 | 8.00%, 3/25/20 | 13,450,500 |
| 17,600 | 8.45%, 6/15/18 | 19,800,000 |
| | Societe Generale S.A. (g), | |
| 12,000 | 7.756%, 5/22/13 | 13,837,262 |
| 5,850 | 9.375%, 9/4/19 | 7,404,254 |
| | Springleaf Finance Corp., | |
| \$4,300 | 5.40%, 12/1/15 | 3,429,250 |
| 8,500 | 6.50%, 9/15/17 (i) | 6,396,250 |
| 12,500 | 6.90%, 12/15/17 | 9,750,000 |
| 1,800 | USB Capital IX, 3.50%, 3/30/12 (g)(i) | 1,390,446 |
| 7,000 | Wachovia Capital Trust III, 5.570%, 3/30/12 (g)(i) | 6,440,000 |
| 25,000 | Wells Fargo & Co., 7.98%, 3/15/18 (g) | 27,312,500 |
| | | 398,564,382 |
| Hotels/Gaming 0.7% | | |
| | MGM Resorts International, | |
| 1,300 | 10.375%, 5/15/14 | 1,485,250 |
| 1,950 | 11.125%, 11/15/17 | 2,227,875 |
| 7,493 | Times Square Hotel Trust, 8.528%, 8/1/26 (a)(d) | 8,009,546 |
| | | 11,722,671 |
| Insurance 11.3% | | |
| 29,000 | American General Institutional Capital A, 7.57%, 12/1/45 (a)(d) | 27,985,000 |
| | American International Group, Inc., | |
| 1,500 | 6.25%, 3/15/87 | 1,335,000 |
| £23,522 | 6.765%, 11/15/17 (a)(d) | 39,479,314 |
| MXN 130,000 | 7.98%, 6/15/17 | 9,516,130 |
| 21,200 | 8.00%, 5/22/68, (converts to FRN on 5/22/18) (a)(d) | 26,673,211 |
| \$11,900 | 8.175%, 5/15/68, (converts to FRN on 5/15/38) (i) | 12,658,625 |
| £5,650 | 8.625%, 5/22/68, (converts to FRN on 5/22/18) | 8,575,110 |
| £16,250 | 8.625%, 5/22/68, (converts to FRN on 5/22/18) (a)(d) | 24,662,928 |
| \$6,100 | Dai-ichi Life Insurance Co., Ltd., 7.25%, 7/25/21 (a)(d)(g)(i) | 6,332,178 |
| 5,400 | Genworth Financial, Inc., 8.625%, 12/15/16 (i) | 6,030,979 |
| 13,200 | MetLife Capital Trust X, 9.25%, 4/8/68, (converts to FRN on 4/8/38) | |
| | (a)(d)(i) | 16,302,000 |
| 3,200 | Pacific Life Insurance Co., 7.90%, 12/30/23 (a)(d)(i) | 3,827,834 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|----------------------------------|--|--------------|
| Oil & Gas 1.0% | | |
| \$14,160 | Anadarko Petroleum Corp., 7.00%, 11/15/27 (i) | \$15,707,532 |
| Telecommunications 1.3% | | |
| 3,300 | CenturyLink, Inc., 6.00%, 4/1/17 | 3,499,568 |
| 15,730 | Mountain States Telephone & Telegraph Co., 7.375%, 5/1/30 (i) | 16,337,726 |
| 1,350 | Sprint Nextel Corp., 9.25%, 4/15/22 | 1,339,875 |
| | | 21,177,169 |
| Utilities 1.3% | | |
| 5,000 | AES Red Oak LLC, 9.20%, 11/30/29 | 5,150,000 |
| 10,105 | Ameren Energy Generating Co., 7.95%, 6/1/32 (i) | 9,953,425 |
| 1,720 | Cedar Brakes II LLC, 9.875%, 9/1/13 (a)(d) | 1,775,666 |
| 4,200 | Dynegy Roseton LLC, 7.67%, 11/8/16 (f) | 2,520,000 |
| 2,100 | PPL Capital Funding, Inc., 6.70%, 3/30/67, (converts to FRN on 3/30/17) | 2,070,688 |
| | | 21,469,779 |
| | Total Corporate Bonds & Notes (cost \$785,831,574) | 830,391,047 |
| MUNICIPAL BONDS 18.6% | | |
| California 14.9% | | |
| 37,300 | Alameda Cnty. Joint Powers Auth. Rev., 7.046%, 12/1/44, Ser. A | 44,949,111 |
| 1,500 | Alameda Corridor Transportation Auth. Rev., Ser. B (AMBAC), zero coupon, 10/1/31 | 303,660 |
| 1,500 | zero coupon, 10/1/32 | 276,555 |
| 1,500 | zero coupon, 10/1/33 | 252,120 |
| 25,000 | Bay Area Toll Auth. Rev., 7.043%, 4/1/50, Ser. S-1 | 34,480,500 |
| 3,000 | Fresno Cnty. Rev., zero coupon, 8/15/25, Ser. A (FGIC-NPFGC) | 1,422,120 |
| 3,000 | Inglewood Rev., zero coupon, 9/1/35, Ser. B (AMBAC) | 548,040 |
| 3,400 | Long Beach Redev. Agcy., Tax Allocation, 8.36%, 8/1/40 | 3,716,812 |
| 31,400 | Los Angeles Cnty. Public Works Financing Auth. Rev., 7.618%, 8/1/40 | 40,995,212 |
| 6,480 | Los Angeles Community Redev. Agcy., Tax Allocation, 6.02%, 9/1/21, Ser. L (NPFGC) | 6,340,680 |
| 3,425 | Riverside Cnty. Dev. Agcy., Tax Allocation, 7.50%, 10/1/30, Ser. A-T | 3,527,065 |
| 24,500 | Riverside Electric Rev., 7.605%, 10/1/40 | 33,172,020 |
| 4,820 | San Bernardino Cnty. Redev. Agcy., Tax Allocation, 8.40%, 9/1/40, Ser. A | 5,109,200 |
| 21,545 | San Diego Redev. Agcy., Tax Allocation, 7.75%, 9/1/40, Ser. A | 22,440,195 |
| 4,365 | San Luis Obispo Cnty. Rev., zero coupon, 9/1/27, Ser. C (NPFGC) | 1,822,256 |
| 1,745 | San Marcos Unified School Dist., GO, zero coupon, 8/1/29 State, GO, | 750,106 |
| 10,500 | 7.625%, 3/1/40 | 13,962,690 |
| 2,500 | 7.95%, 3/1/36 | 2,951,925 |
| 28,500 | Stockton Public Financing Auth. Rev., 7.942%, 10/1/38, Ser. B | 25,732,650 |
| | | 242,752,917 |
| Colorado 0.2% | | |
| 2,000 | Denver Public Schools, CP, 7.017%, 12/15/37, Ser. B | 2,563,900 |
| District of Columbia 1.0% | | |

15,000

Metropolitan Airports Auth. Rev., 7.462%, 10/1/46

16,810,350

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|---|--|-------------|
| Louisiana 0.0% | | |
| \$700 | New Orleans, Public Improvements, GO, 8.80%, 12/1/39, Ser. A | \$785,281 |
| New Jersey 0.9% | | |
| 3,000 | Economic Dev. Auth. Rev., Ser. B (AGM), zero coupon, 2/15/22 | 1,862,760 |
| 22,540 | zero coupon, 2/15/24 | 12,053,040 |
| | | 13,915,800 |
| Ohio 0.4% | | |
| 5,000 | American Municipal Power, Inc. Rev., Comb Hydroelectric Projects, 8.084%, 2/15/50, Ser. B | 7,092,800 |
| Pennsylvania 0.2% | | |
| 3,000 | Philadelphia Auth. for Industrial Dev. Rev., Ser. B (AMBAC), zero coupon, 4/15/24 | 1,250,130 |
| 3,800 | zero coupon, 4/15/26 | 1,372,218 |
| | | 2,622,348 |
| Texas 1.0% | | |
| 7,700 | Dallas Convention Center Hotel Dev. Corp. Rev., 7.088%, 1/1/42 | 9,014,467 |
| 6,075 | State Public Finance Auth. Charter School Finance Corp. Rev., 8.125%, 2/15/27 | 6,560,514 |
| | | 15,574,981 |
| | Total Municipal Bonds (cost \$257,313,379) | 302,118,377 |
| MORTGAGE-BACKED SECURITIES 12.8% | | |
| 2,293 | American Home Mortgage Assets LLC, 0.474%, 9/25/46, CMO, FRN | 301,589 |
| 667 | Banc of America Alternative Loan Trust, 6.00%, 1/25/36, CMO | 487,940 |
| 14,700 | Banc of America Funding Corp., 6.00%, 3/25/37, CMO | 11,593,074 |
| 4,502 | BCAP LLC Trust, CMO (a)(d), 5.409%, 7/26/37, FRN | 279,820 |
| 4,779 | 5.575%, 3/26/37, VRN | 368,014 |
| 4,932 | 10.93%, 6/26/36, VRN | 567,160 |
| 1,359 | Bear Stearns Alt-A Trust, 2.864%, 11/25/36, CMO, FRN | 729,365 |
| 105 | Chase Mortgage Finance Corp., CMO, 2.802%, 12/25/35, FRN | 103,961 |
| 6,381 | 6.00%, 2/25/37 | 5,040,380 |
| 5,894 | 6.00%, 7/25/37 | 4,935,788 |
| 6,916 | Citicorp Mortgage Securities, Inc., 6.00%, 6/25/36, CMO | 6,823,699 |
| 85 | Countrywide Alternative Loan Trust, CMO, 5.25%, 5/25/21 | 75,837 |
| 15,416 | 5.50%, 9/25/35 | 13,086,330 |
| 513 | 5.50%, 3/25/36 | 334,385 |
| 2,223 | 6.50%, 8/25/36 | 1,197,310 |
| 5,428 | Countrywide Home Loan Mortgage Pass Through Trust, CMO, 5.50%, 10/25/35 | 5,206,111 |
| 1,497 | 5.75%, 12/25/35 | 1,295,680 |
| 5,515 | 5.75%, 3/25/37 | 4,568,508 |
| 4,614 | 5.75%, 6/25/37 | 4,051,789 |
| 2,638 | 6.00%, 4/25/36 | 2,119,586 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|-------------------------------|---|------------|
| \$558 | 6.00%, 5/25/36 | \$461,606 |
| 3,480 | 6.00%, 2/25/37 | 2,806,652 |
| 9,118 | 6.00%, 3/25/37 | 7,491,821 |
| 1,073 | 6.00%, 4/25/37 | 962,638 |
| | Credit Suisse Mortgage Capital Certificates, CMO, | |
| 3,113 | 6.00%, 2/25/37 | 2,421,012 |
| 7,440 | 6.00%, 6/25/37 | 6,527,287 |
| | GSR Mortgage Loan Trust, CMO, | |
| 8,510 | 2.799%, 3/25/37, FRN | 5,222,370 |
| 1,317 | 5.50%, 5/25/36 | 1,084,724 |
| 30,146 | 6.00%, 2/25/36 | 26,771,976 |
| | JPMorgan Mortgage Trust, CMO, | |
| 8,594 | 5.00%, 3/25/37 | 6,631,515 |
| 274 | 5.272%, 10/25/35, FRN | 258,100 |
| 4,086 | 5.405%, 1/25/37, FRN | 3,105,717 |
| 3,752 | 5.572%, 6/25/36, FRN | 3,197,187 |
| 1,577 | 6.00%, 8/25/37 | 1,335,679 |
| | RBSSP Resecuritization Trust, CMO, FRN (a)(d), | |
| 3,609 | 0.464%, 10/27/36 | 85,159 |
| 8,000 | 0.484%, 8/27/37 | 113,335 |
| | Residential Accredit Loans, Inc., CMO, FRN, | |
| 408 | 0.424%, 6/25/46 | 152,141 |
| 2,698 | 0.474%, 5/25/37 | 632,161 |
| | Residential Asset Securitization Trust, CMO, | |
| 1,050 | 5.75%, 2/25/36 | 719,095 |
| 1,959 | 6.00%, 9/25/36 | 1,086,365 |
| | Residential Funding Mortgage Securities I, CMO, | |
| 10,153 | 6.00%, 1/25/37 | 7,747,880 |
| 5,700 | 6.25%, 8/25/36 | 4,545,532 |
| 383 | Structured Asset Mortgage Investments, Inc., CMO, FRN, | |
| | 0.364%, 8/25/36 | 207,443 |
| | Suntrust Adjustable Rate Mortgage Loan Trust, CMO, FRN, | |
| 2,996 | 5.511%, 4/25/37 | 2,229,148 |
| 2,331 | 5.807%, 2/25/37 | 1,608,786 |
| | WaMu Mortgage Pass Through Certificates, CMO, FRN, | |
| 1,240 | 2.378%, 12/25/36 | 836,708 |
| 1,435 | 2.535%, 9/25/36 | 1,055,285 |
| 6,011 | 4.938%, 6/25/37 | 4,027,914 |
| 2,323 | 5.097%, 7/25/37 | 1,452,663 |
| 4,000 | 5.459%, 2/25/37 | 3,149,574 |
| | Washington Mutual Alternative Mortgage Pass Through Certificates, CMO, FRN, | |
| 2,891 | 0.957%, 4/25/47 | 343,908 |
| 2,764 | 1.022%, 5/25/47 | 585,886 |
| | Wells Fargo Mortgage-Backed Securities Trust, CMO, | |
| 7,866 | 2.609%, 10/25/36, FRN | 5,900,057 |
| 2,723 | 2.618%, 7/25/36, FRN | 1,919,942 |
| 1,176 | 2.666%, 4/25/36, FRN | 957,175 |
| 2,728 | 2.697%, 4/25/36, FRN | 2,194,064 |
| 14,405 | 2.736%, 7/25/36, FRN | 10,959,744 |

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| | | |
|--------|---|-------------|
| 3,400 | 6.00%, 7/25/37 | 3,333,277 |
| 22,000 | 6.00%, 8/25/37 | 20,677,778 |
| | Total Mortgage-Backed Securities (cost \$204,557,404) | 207,965,630 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Shares | | Value* |
|---|---|--------------|
| PREFERRED STOCK 5.2% | | |
| Banking 1.9% | | |
| 298,700 | CoBank Acb, 11.00%, 7/1/13, Ser. C (a)(b)(d)(g)(j) (acquisition cost-\$16,727,200; purchased 8/23/10-2/1/11) | \$16,279,150 |
| 12,000 | Farm Credit Bank, 10.00%, 12/15/20, Ser. 1 (g) | 13,882,500 |
| | | 30,161,650 |
| Financial Services 3.3% | | |
| 7,000 | Ally Financial, Inc., 7.00%, 3/29/12 (a)(b)(d)(g)(j) (acquisition cost-\$5,127,500; purchased 3/9/10) | 6,074,250 |
| 570,000 | Citigroup Capital XIII, 7.875%, 10/30/15 (k) | 15,418,500 |
| 1,024,000 | GMAC Capital Trust I, 8.125%, 2/15/16, Ser. 2 (k) | 24,043,520 |
| 100 | Union Planters Preferred Funding Corp., 7.75%, 7/15/23 (a)(b)(d)(g)(j) (acquisition cost-\$8,762,500; purchased 12/15/10) | 8,306,250 |
| | | 53,842,520 |
| | Total Preferred Stock (cost \$83,930,450) | 84,004,170 |
| CONVERTIBLE PREFERRED STOCK 3.3% | | |
| Financial Services 1.0% | | |
| 14,850 | Wells Fargo & Co., 7.50%, 3/15/13, Ser. L (g) | 16,320,150 |
| Utilities 2.3% | | |
| | PPL Corp., 8.75%, 5/1/14 | 10,799,730 |
| 201,000 | | 27,200,250 |
| 495,000 | 9.50%, 7/1/13 | 37,999,980 |
| | Total Convertible Preferred Stock (cost \$46,201,148) | 54,320,130 |
| Principal Amount (000s) | | |
| SOVEREIGN DEBT OBLIGATIONS 1.9% | | |
| Brazil 1.9% | | |
| | Brazil Notas do Tesouro Nacional, Ser. F, 10.00%, 1/1/17 | 29,308,155 |
| BRL 51,919 | | 110,910 |
| BRL 204 | 10.00%, 1/1/21 | 1,501,005 |
| BRL 2,000 | Brazilian Government International Bond, 12.50%, 1/5/22 | 30,920,070 |
| | Total Sovereign Debt Obligations (cost \$26,868,917) | |
| ASSET-BACKED SECURITIES 1.4% | | |
| | Greenpoint Manufactured Housing, VRN, 8.30%, 10/15/26 | 9,167,337 |
| \$8,300 | | 5,968,731 |
| 6,979 | 8.45%, 6/20/31 | 2,458,800 |
| 4,346 | GSAA Trust, 6.295%, 6/25/36 | 3,088,209 |
| 6,220 | Indymac Residential Asset-Backed Trust, 0.404%, 7/25/37, FRN | 1,804,134 |
| 2,708 | Morgan Stanley Mortgage Loan Trust, 6.25%, 7/25/47, VRN | 22,487,211 |
| | Total Asset-Backed Securities (cost \$21,803,655) | |
| SENIOR LOANS (a)(c) 1.1% | | |
| Financial Services 1.1% | | |
| 20,000 | Springleaf Finance Corp., 5.50%, 5/10/17 (cost \$19,912,503) | 18,233,340 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Shares | | Value* |
|---|--|------------|
| MUTUAL FUNDS 0.0% | | |
| 6,200 | BlackRock MuniYield Quality Fund II, Inc. | \$88,040 |
| 15,481 | BlackRock MuniYield Quality Fund III, Inc. | 228,654 |
| | Total Mutual Funds (cost \$269,800) | 316,694 |
| | | |
| Principal Amount (000s) | | |
| U.S. GOVERNMENT AGENCY SECURITIES 0.0% | | |
| \$22 | Fannie Mae, 8.00%, 7/18/27, CMO (cost \$22,689) | 25,726 |
| | | |
| SHORT-TERM INVESTMENTS 4.6% | | |
| Corporate Notes 2.0% | | |
| Financial Services 2.0% | | |
| | Ally Financial, Inc., | |
| 260 | 6.75%, 7/15/12 | 258,795 |
| 672 | 6.75%, 9/15/12 | 670,870 |
| 403 | 6.80%, 2/15/13 | 402,796 |
| 135 | 6.875%, 10/15/12 | 134,826 |
| 3,244 | 7.00%, 9/15/12 | 3,261,751 |
| 614 | 7.00%, 10/15/12 | 613,610 |
| 1,970 | 7.00%, 11/15/12 | 1,973,243 |
| 693 | 7.00%, 12/15/12 | 693,882 |
| 2,900 | 7.10%, 9/15/12 | 2,900,290 |
| 3,495 | 7.10%, 1/15/13 | 3,497,247 |
| 142 | 7.125%, 8/15/12 | 142,007 |
| 385 | 7.125%, 12/15/12 | 385,045 |
| 6,749 | 7.25%, 8/15/12 (i) | 6,794,364 |
| 387 | 7.25%, 12/15/12 | 387,049 |
| 456 | 7.50%, 10/15/12 | 456,102 |
| 118 | 7.75%, 10/15/12 | 118,058 |
| 532 | 7.875%, 11/15/12 | 532,627 |
| 7,248 | Springleaf Finance Corp., 3.25%, 1/16/13 | 8,671,862 |
| | | 31,894,424 |
| | | |
| Utilities 0.0% | | |
| \$310 | East Coast Power LLC, 7.066%, 3/31/12 (i) | 310,193 |
| | Total Corporate Notes (cost \$32,561,642) | 32,204,617 |
| | | |
| U.S. Treasury Obligations (e)(h)(l) 1.8% | | |
| | U.S. Treasury Bills, | |
| 30,011 | 0.049%-0.137%, 3/1/12-12/13/12 (cost \$30,008,597) | 30,008,035 |
| | | |
| Commercial Paper 0.1% | | |
| 1,000 | Kells Funding LLC, 0.32%, 3/2/12 (cost \$999,991) | 999,991 |
| | | |
| Repurchase Agreements 0.7% | | |
| 10,900 | Deutsche Bank Securities, Inc., dated 2/29/12, 0.17%, due 3/1/12, proceeds \$10,900,051; collateralized by U.S. Treasury Notes, 4.00%, due 02/15/15, valued at \$11,124,029 including accrued interest | 10,900,000 |

PIMCO Corporate & Income Opportunity Fund Schedule of Investments

February 29, 2012 (unaudited) (continued)

| Principal Amount (000s) | | Value* |
|-------------------------------|--|------------------------|
| \$677 | State Street Bank & Trust Co., dated 2/29/12, 0.01%, due 3/1/12, proceeds \$677,000; collateralized by Fannie Mae, 1.125%, due 7/30/12, valued at \$694,446 including accrued interest | \$677,000 |
| | Total Repurchase Agreements (cost \$11,577,000) | 11,577,000 |
| | Total Short-Term Investments (cost \$75,147,230) | 74,789,643 |
| | Total Investments (cost \$1,521,858,749) (m) 100.0% | \$1,625,572,038 |

Notes to Schedule of Investments:

* Portfolio securities and other financial instruments for which market quotations are readily available are stated at market value. Market value is generally determined on the basis of last reported sales prices, or if no sales are reported, on the basis of quotes obtained from a quotation reporting system, established market makers, or independent pricing services. Investment in Mutual Funds are valued at the closing net asset value (NAV) per share of each mutual fund as reported on each business day.

Portfolio securities and other financial instruments for which market quotations are not readily available, or for which a development/event occurs that may significantly impact the value of a security, are fair-valued, in good faith, pursuant to procedures approved by the Board of Trustees, or persons acting at their discretion pursuant to procedures approved by the Board of Trustees. The Fund's investments are valued daily using prices supplied by an independent pricing service or dealer quotations, or by using the last sale price on the exchange that is the primary market for such securities, or the mean between the last quoted bid and ask price. Independent pricing services use information provided by market makers or estimates of market values obtained from yield data relating to investments or securities with similar characteristics. Securities purchased on a when-issued basis are marked to market daily until settlement at the forward settlement date. Short-term securities maturing in 60 days or less are valued at amortized cost, if their original term to maturity was 60 days or less, or by amortizing their value on the 61st day prior to maturity, if the original term to maturity exceeded 60 days. Investments initially valued in currencies other than the U.S. dollar are converted to the U.S. dollar using exchange rates obtained from pricing services. As a result, the NAV of the Fund's shares may be affected by changes in the value of currencies in relation to the U.S. dollar. The value of securities traded in markets outside the United States or denominated in currencies other than the U.S. dollar may be affected significantly on a day that the New York Stock Exchange (NYSE) is closed.

The prices used by the Fund to value securities may differ from the value that would be realized if the securities were sold, and these differences could be material. The Fund's NAV is normally determined as of the close of regular trading (normally, 4:00 p.m. Eastern time) on the NYSE on each day the NYSE is open for business.

- (a) Private Placement Restricted as to resale and may not have a readily available market. Securities with an aggregate value of \$330,819,978 representing 20.4% of total investments.
- (b) Illiquid.
- (c) These securities generally pay interest at rates which are periodically pre-determined by reference to a base lending rate plus a premium. These base lending rates are generally either the lending rate offered by one or more major European banks, such as the LIBOR or the prime rate offered by one or more major United States banks, or the certificate of deposit rate. These securities are generally considered to be restricted as the Fund is ordinarily contractually obligated to receive approval from the Agent bank and/or borrower prior to disposition. Remaining maturities of senior loans may be less than the stated maturities shown as a result of contractual or optional payments by the borrower. Such prepayments cannot be predicted with certainty. The interest rate disclosed reflects the rate in effect on February 29, 2012.
- (d) 144A Exempt from registration under Rule 144A of the Securities Act of 1933. These securities may be resold in transactions exempt from registration, typically only to qualified institutional buyers. Unless otherwise indicated, these securities are not considered to be illiquid.
- (e) When-issued. To be settled after February 29, 2012.
- (f) In default.
- (g) Perpetual maturity. The date shown is the next call date. For Corporate Bonds & Notes, the interest rate is fixed until the first call date and variable thereafter.
- (h) All or partial amount segregated for the benefit of the counterparty as collateral for derivatives.
- (i) All or partial amount transferred for the benefit of the counterparty as collateral for reverse repurchase agreements.
- (j) Restricted. The aggregate acquisition cost of such securities is \$37,023,679 and the aggregate market value is \$37,870,301, representing 2.3% of total investments.

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- (k) Dividend rate is fixed until the first call date and variable thereafter.
- (l) Rates reflect the effective yields at purchase date.
- (m) At February 29, 2012, the cost basis of portfolio securities for federal income tax purposes was \$1,521,893,908. Gross unrealized appreciation was \$152,818,604; gross unrealized depreciation was \$49,140,474; and net unrealized appreciation was \$103,678,130. The difference between book and tax cost was attributable to wash sale loss deferrals.

Glossary:

AGM insured by Assured Guaranty Municipal Corp.

AMBAC insured by American Municipal Bond Assurance Corp.

BRL Brazilian Real

£ British Pound

CMO Collateralized Mortgage Obligation

CP Certificates of Participation

Euro

FGIC insured by Financial Guaranty Insurance Co.

FRN Floating Rate Note. The interest rate disclosed reflects the rate in effect on February 29, 2012.

GO General Obligation Bond

LIBOR London Inter-Bank Offered Rate

MBIA insured by Municipal Bond Investors Assurance

MXN Mexican Peso

NPFGC insured by National Public Finance Guarantee Corp.

VRN Variable Rate Note. Instruments whose interest rates change on a specified date (such as a coupon date or interest payment date) and/or whose interest rates vary with changes in a designated base rate (such as the prime interest rate). The interest rate disclosed reflects the rate in effect on February 29, 2012.

Other Investments:

(A) OTC Credit default swap agreements:

Sell protection swap agreements outstanding at February 29, 2012 (1)

| Swap Counterparty/ Referenced Debt Issuer | Notional Amount (000s) (2) | Credit Spread (3) | Termination Date | Payments Received | Market Value (4) | Upfront Premiums Paid (Received) | Unrealized Appreciation (Depreciation) |
|--|-------------------------------|----------------------|---------------------|----------------------|---------------------|--|--|
| Bank of America: | | | | | | | |
| Berkshire Hathaway | \$25,000 | 1.43% | 3/20/17 | 1.00% | \$(460,435) | \$(632,928) | \$172,493 |
| Brazilian Government | | | | | | | |
| International Bond | 1,000 | 1.18 | 12/20/15 | 1.00 | (4,543) | (7,664) | 3,121 |
| Brazilian Government | | | | | | | |
| International Bond | 50,000 | 1.70 | 6/20/21 | 1.00 | (2,751,056) | (2,039,882) | (711,174) |
| SLM | 375 | 2.68 | 12/20/13 | 5.00 | 19,029 | (52,500) | 71,529 |
| Barclays Bank: | | | | | | | |
| Brazilian Government | | | | | | | |
| International Bond | 39,600 | 1.18 | 12/20/15 | 1.00 | (179,885) | (293,737) | 113,852 |
| Republic of Indonesia | 30,000 | 1.28 | 12/20/15 | 1.00 | (254,377) | (581,570) | 327,193 |
| SLM | 6,000 | 2.68 | 12/20/13 | 5.00 | 304,464 | (750,000) | 1,054,464 |
| BNP Paribas: | | | | | | | |
| Royal Bank of Scotland | 3,500 | 1.93 | 6/20/13 | 1.50 | (9,048) | | (9,048) |
| Royal Bank of Scotland | 3,500 | 0.83 | 6/20/13 | 2.65 | 101,866 | | 101,866 |
| Citigroup: | | | | | | | |
| China Government Bond | 50,000 | 1.03 | 6/20/16 | 1.00 | 36,437 | 672,877 | (636,440) |
| MBIA Insurance Corp. | 4,000 | 14.01 | 3/20/12 | 5.00 | 20,107 | (210,000) | 230,107 |
| Mexico Government | | | | | | | |
| International Bond | 20,000 | 1.14 | 12/20/15 | 1.00 | (63,024) | (19,820) | (43,204) |
| Credit Suisse First | | | | | | | |
| Boston: | | | | | | | |
| Republic of Indonesia | 12,000 | 1.28 | 12/20/15 | 1.00 | (101,751) | (249,756) | 148,005 |
| Republic of South Africa | 8,000 | 1.35 | 12/20/15 | 1.00 | (89,071) | (74,433) | (14,638) |
| Deutsche Bank: | | | | | | | |
| Brazilian Government | | | | | | | |
| International Bond | 50,000 | 1.21 | 3/20/16 | 1.00 | (311,039) | (448,936) | 137,897 |
| General Electric | 10,000 | 1.25 | 12/20/15 | 1.00 | (72,980) | (421,878) | 348,898 |
| General Electric | 32,000 | 1.35 | 9/20/16 | 1.00 | (425,233) | (2,238,018) | 1,812,785 |
| General Electric | 18,000 | 1.35 | 9/20/16 | 5.00 | 3,038,150 | 2,016,678 | 1,021,472 |
| Mexico Government | | | | | | | |
| International Bond | 50,000 | 1.68 | 6/20/21 | 1.00 | (2,638,994) | (1,409,137) | (1,229,857) |
| SLM | 10,000 | 2.01 | 3/20/13 | 5.00 | 413,299 | 254,558 | 158,741 |
| SLM | 3,000 | 2.68 | 12/20/13 | 5.00 | 152,232 | (390,000) | 542,232 |
| Goldman Sachs: | | | | | | | |
| MBIA Insurance Corp. | 1,000 | 14.01 | 3/20/12 | 5.00 | 5,027 | (55,000) | 60,027 |
| HSBC Bank: | | | | | | | |
| Brazilian Government | | | | | | | |
| International Bond | 50,000 | 1.21 | 3/20/16 | 1.00 | (311,039) | (448,936) | 137,897 |
| Credit Agricole | 10,000 | 4.46 | 6/20/16 | 3.00 | (660,873) | 319,177 | (980,050) |
| Mexico Government | | | | | | | |
| International Bond | \$8,000 | 1.14 | 12/20/15 | 1.00 | (25,209) | (102,364) | 77,155 |
| Russian Government | | | | | | | |
| International Bond | 25,000 | 1.69 | 3/20/16 | 1.00 | (626,522) | (515,162) | (111,360) |

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| | | | | | | | |
|--------------------------|--------|-------|----------|------|----------------|----------------|-------------|
| JPMorgan Chase: | | | | | | | |
| Berkshire Hathaway | 35,000 | 1.25 | 12/20/15 | 1.00 | (251,177) | (1,081,114) | 829,937 |
| Merrill Lynch & Co. | 10,000 | 2.75 | 9/20/16 | 1.00 | (701,728) | (1,447,258) | 745,530 |
| Republic of Indonesia | 25,000 | 1.45 | 6/20/16 | 1.00 | (410,623) | (459,878) | 49,255 |
| Republic of South Africa | 25,000 | 1.35 | 12/20/15 | 1.00 | (278,347) | (244,762) | (33,585) |
| Morgan Stanley: | | | | | | | |
| Egypt Government | | | | | | | |
| International Bond | 25,000 | 6.04 | 6/20/16 | 1.00 | (4,569,149) | (2,380,107) | (2,189,042) |
| Merrill Lynch & Co. | 5,000 | 2.75 | 9/20/16 | 1.00 | (350,864) | (741,654) | 390,790 |
| Russian Government | | | | | | | |
| International Bond | 25,000 | 1.69 | 3/20/16 | 1.00 | (626,521) | (526,697) | (99,824) |
| Royal Bank of Scotland: | | | | | | | |
| France Government Bond | 40,000 | 1.56 | 12/20/15 | 0.25 | (1,891,187) | (1,042,352) | (848,835) |
| UBS: | | | | | | | |
| MBIA Insurance Corp. | 5,700 | 14.01 | 3/20/12 | 5.00 | 28,652 | (242,250) | 270,902 |
| MetLife | 15,000 | 1.94 | 12/20/15 | 1.00 | (481,057) | (904,108) | 423,051 |
| Republic of South Korea | 58,000 | 1.12 | 12/20/15 | 1.00 | (137,067) | 687,227 | (824,294) |
| | | | | | \$(14,563,536) | \$(16,061,384) | \$1,497,848 |

(1) If the Fund is a seller of protection and a credit event occurs, as defined under the terms of that particular swap agreement, the Fund will either (i) pay to the buyer of protection an amount equal to the notional amount of the swap and take delivery of the referenced obligation or underlying securities comprising the referenced index or (ii) pay a net settlement amount in the form of cash or securities equal to the notional amount of the swap less the recovery value of the referenced obligation or underlying securities comprising the referenced index.

(2) This represents the maximum potential amount the Fund could be required to make available as a seller of credit protection or receive as a buyer of credit protection if a credit event occurs as defined under the terms of that particular swap agreement.

(3) Implied credit spreads, represented in absolute terms, utilized in determining the market value of credit default swap agreements as of period end serve as an indicator of the current status of the payment/performance risk and represent the likelihood or risk of default for the credit derivative. The implied credit spread of a particular referenced entity reflects the cost of buying/selling protection and may include upfront payments required to be made to enter into the agreement. Wider credit spreads represent a deterioration of the referenced entity's credit soundness and a greater likelihood or risk of default or other credit event occurring as defined under the terms of the agreement.

(4) The quoted market prices and resulting values for credit default swap agreements serve as an indicator of the status at February 29, 2012 of the payment/performance risk and represent the likelihood of an expected liability (or profit) for the credit derivative should the notional amount of the swap agreement been closed/sold as of the period end. Increasing market values, in absolute terms when compared to the notional amount of the swap, represent a deterioration of the referenced entity's credit soundness and a greater likelihood or risk of default or other credit event occurring as defined under the terms of the agreement.

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(B) Forward foreign currency contracts outstanding at February 29, 2012:

| | Counterparty | U.S.\$ Value on Origination Date | U.S.\$ Value February 29, 2012 | Unrealized Appreciation (Depreciation) |
|--|----------------|----------------------------------|--------------------------------|--|
| Purchased: | | | | |
| 1,560,300 Brazilian Real settling 3/2/12 | Barclays Bank | \$912,883 | \$908,604 | \$(4,279) |
| 1,048,100 Brazilian Real settling 3/2/12 | Goldman Sachs | 613,211 | 610,336 | (2,875) |
| 53,809,863 Brazilian Real settling 3/2/12 | JPMorgan Chase | 31,157,998 | 31,334,903 | 176,905 |
| 3,986,667 Brazilian Real settling 3/2/12 | Morgan Stanley | 2,332,475 | 2,321,541 | (10,934) |
| 1,906,450 Brazilian Real settling 3/2/12 | UBS | 1,115,405 | 1,110,176 | (5,229) |
| 16,416,307 Chinese Yuan Renminbi settling 6/1/12 | Deutsche Bank | 2,612,398 | 2,604,585 | (7,813) |
| 16,416,307 Chinese Yuan Renminbi settling 2/1/13 | UBS | 2,618,857 | 2,604,728 | (14,129) |
| 8,291,000 Euro settling 4/16/12 | Citigroup | 10,827,549 | 11,048,157 | 220,608 |
| 6,323,000 Euro settling 4/16/12 | Deutsche Bank | 8,020,632 | 8,425,702 | 405,070 |
| 40,088,000 Euro settling 3/2/12 | HSBC Bank | 53,104,574 | 53,409,221 | 304,647 |
| 4,658,000 Indian Rupee settling 7/12/12 | JPMorgan Chase | 100,215 | 92,405 | (7,810) |
| 4,746,105 Mexican Peso settling 3/15/12 | Barclays Bank | 339,820 | 369,209 | 29,389 |
| 115,716,453 Mexican Peso settling 3/15/12 | HSBC Bank | 9,073,040 | 9,001,818 | (71,222) |
| Sold: | | | | |
| 1,560,300 Brazilian Real settling 3/2/12 | Barclays Bank | 900,000 | 908,604 | (8,604) |
| 1,048,100 Brazilian Real settling 3/2/12 | Goldman Sachs | 600,000 | 610,336 | (10,336) |
| 53,809,863 Brazilian Real settling 3/2/12 | JPMorgan Chase | 28,940,304 | 31,334,903 | (2,394,599) |
| 53,809,863 Brazilian Real settling 4/3/12 | JPMorgan Chase | 30,946,551 | 31,100,192 | (153,641) |
| 3,986,667 Brazilian Real settling 3/2/12 | Morgan Stanley | 2,299,000 | 2,321,541 | (22,541) |
| 1,906,450 Brazilian Real settling 3/2/12 | UBS | 1,100,000 | 1,110,176 | (10,176) |
| 33,693,000 British Pound settling 3/12/12 | Barclays Bank | 52,682,880 | 53,598,391 | (915,511) |
| 23,288,000 British Pound settling 3/12/12 | Citigroup | 36,815,301 | 37,046,251 | (230,950) |
| 13,390,000 British Pound settling 3/12/12 | JPMorgan Chase | 20,999,872 | 21,300,640 | (300,768) |
| 33,692,000 British Pound settling 3/12/12 | UBS | 52,809,683 | 53,596,800 | (787,117) |
| 16,416,307 Chinese Yuan Renminbi settling 6/1/12 | Citigroup | 2,578,748 | 2,604,585 | (25,837) |
| 16,416,307 Chinese Yuan Renminbi settling 2/1/13 | JPMorgan Chase | 2,617,813 | 2,604,728 | 13,085 |
| 23,354,000 Euro settling 3/2/12 | Barclays Bank | 30,269,773 | 31,114,522 | (844,749) |
| 5,779,000 Euro settling 4/16/12 | Barclays Bank | 7,407,811 | 7,700,795 | (292,984) |
| 6,971,000 Euro settling 3/2/12 | Citigroup | 9,075,852 | 9,287,460 | (211,608) |
| 4,395,000 Euro settling 4/16/12 | Citigroup | 5,624,106 | 5,856,549 | (232,443) |
| 13,634,000 Euro settling 4/16/12 | Deutsche Bank | 17,493,104 | 18,167,961 | (674,857) |
| 40,088,000 Euro settling 4/3/12 | HSBC Bank | 53,110,186 | 53,415,889 | (305,703) |
| 12,151,000 Euro settling 4/16/12 | Morgan Stanley | 16,152,810 | 16,191,792 | (38,982) |
| 9,763,000 Euro settling 3/2/12 | UBS | 12,695,268 | 13,007,240 | (311,972) |
| 10,579,000 Euro settling 4/16/12 | UBS | 13,472,172 | 14,097,027 | (624,855) |
| 4,658,000 Indian Rupee settling 7/12/12 | JPMorgan Chase | 91,554 | 92,405 | (851) |
| 87,073,458 Mexican Peso settling 3/15/12 | HSBC Bank | 6,436,170 | 6,773,621 | (337,451) |
| 115,241,843 Mexican Peso settling 6/15/12 | HSBC Bank | 8,970,680 | 8,898,437 | 72,243 |
| 13,371,000 Mexican Peso settling 3/15/12 | Morgan Stanley | 1,000,000 | 1,040,157 | (40,157) |
| 20,018,100 Mexican Peso settling 3/15/12 | UBS | 1,500,000 | 1,557,249 | (57,249) |
| | | | | \$(7,736,285) |

At February 29, 2012, the Fund held \$665,000 in cash as collateral for derivatives.

Cash collateral held may be invested in accordance with the Fund's investment strategy.

(C) Open reverse repurchase agreements at February 29, 2012:

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| Counterparty | Rate | Trade Date | Due Date | Principal & Interest | Principal |
|------------------------|--------|------------|----------|----------------------|-------------|
| Barclays Bank | 0.45% | 2/14/12 | 3/14/12 | \$7,587,517 | \$7,586,000 |
| | 0.45 | 2/24/12 | 3/30/12 | 298,022 | 298,000 |
| | 0.65 | 2/17/12 | 3/19/12 | 22,318,238 | 22,313,000 |
| | 0.85 | 12/16/11 | 3/19/12 | 4,265,640 | 4,258,000 |
| | 0.85 | 12/19/11 | 3/21/12 | 19,871,192 | 19,837,000 |
| | 1.00 | 2/24/12 | 8/24/12 | 20,797,465 | 20,794,000 |
| | 1.00 | 2/27/12 | 8/27/12 | 3,961,330 | 3,961,000 |
| | 1.25 | 2/24/12 | 8/24/12 | 5,898,229 | 5,897,000 |
| | 1.25 | 2/27/12 | 8/27/12 | 3,231,337 | 3,231,000 |
| Citigroup | (0.50) | 2/24/12 | 12/14/13 | 4,034,664 | 4,035,000 |
| Deutsche Bank | 0.65 | 2/16/12 | 5/15/12 | 3,565,901 | 3,565,000 |
| | 0.65 | 2/17/12 | 5/17/12 | 6,699,572 | 6,698,000 |
| | 0.65 | 2/23/12 | 5/23/12 | 3,128,395 | 3,128,000 |
| | 0.70 | 2/7/12 | 5/7/12 | 8,461,783 | 8,458,000 |
| | 0.80 | 2/7/12 | 5/8/12 | 11,905,082 | 11,899,000 |
| | 0.80 | 2/13/12 | 5/15/12 | 13,108,950 | 13,104,000 |
| | 0.80 | 2/27/12 | 5/24/12 | 26,373,758 | 26,372,000 |
| | 0.85 | 2/16/12 | 5/15/12 | 1,422,470 | 1,422,000 |
| | 0.85 | 2/17/12 | 5/17/12 | 407,125 | 407,000 |
| Royal Bank of Canada | 0.784 | 2/29/12 | 6/7/12 | 8,998,000 | 8,998,000 |
| | 0.80 | 2/27/12 | 5/24/12 | 14,176,945 | 14,176,000 |
| | 0.877 | 12/2/11 | 3/5/12 | 8,409,397 | 8,391,000 |
| Royal Bank of Scotland | 0.65 | 2/23/12 | 5/25/12 | 5,714,722 | 5,714,000 |
| UBS | 0.54 | 2/7/12 | 5/7/12 | 3,575,233 | 3,574,000 |
| | 0.58 | 2/7/12 | 5/4/12 | 13,926,159 | 13,921,000 |
| | 0.59 | 2/7/12 | 5/4/12 | 3,869,458 | 3,868,000 |
| | 0.60 | 2/7/12 | 5/4/12 | 2,978,141 | 2,977,000 |
| | 0.60 | 2/7/12 | 5/7/12 | 7,085,715 | 7,083,000 |
| | 0.62 | 1/20/12 | 4/25/12 | 5,763,066 | 5,759,000 |
| | 0.62 | 1/23/12 | 4/25/12 | 11,636,611 | 11,629,000 |
| | 1.00 | 2/7/12 | 5/7/12 | 5,717,651 | 5,714,000 |
| | | | | \$259,067,000 | |

The weighted average daily balance of reverse repurchase agreements outstanding during the three months ended February 29, 2012 was \$212,603,590 at a weighted average interest rate of 0.80%. The total market value of underlying collateral (refer to the Schedule of Investments for positions transferred for the benefit of the counterparty as collateral) for open reverse repurchase agreements at February 29, 2012 was \$269,846,532.

At February 29, 2012, the Fund held \$3,395,699 in principal value of U.S. Treasury Obligations and \$2,115,000 in principal value of Corporate Bonds, as collateral for reverse repurchase agreements. Securities held as collateral will not be pledged and are not reflected in the Schedule of Investments.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the exit price) in an orderly transaction between market participants. The three levels of the fair value hierarchy are described below:

- Level 1 quoted prices in active markets for identical investments that the Fund has the ability to access
- Level 2 valuations based on other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.) or quotes from inactive exchanges
- Level 3 valuations based on significant unobservable inputs (including the Fund's own assumptions in determining the fair value of investments)

An investment asset's or liability's level within the fair value hierarchy is based on the lowest level input, individually or in the aggregate, that is significant to fair value measurement. The objective of fair value measurement remains the same even when there is a significant decrease in the volume and level of activity for an asset or liability and regardless of the valuation technique used.

The valuation techniques used by the Fund to measure fair value during the three months ended February 29, 2012 maximized the use of observable inputs and minimized the use of unobservable inputs.

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. The following are certain inputs and techniques that the Fund generally uses to evaluate how to classify each major category of assets and liabilities for Level 2 and Level 3, in accordance with Generally Accepted Accounting Principles.

Equity Securities (Common and Preferred Stock) Equity securities traded in inactive markets are valued using inputs which include broker-dealer quotes, recently executed transactions adjusted for changes in the benchmark index, or evaluated price quotes received from independent pricing services that take into account the integrity of the market sector and issuer, the individual characteristics of the security, and information received from broker-dealers and other market sources pertaining to the issuer or security. To the extent that these inputs are observable, the values of equity securities are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

U.S. Treasury Obligations U.S. Treasury obligations are valued by independent pricing services based on pricing models that evaluate the mean between the most recently quoted bid and ask price. The models also take into consideration data received from active market makers and broker-dealers, yield curves, and the spread over comparable U.S. Treasury issues. The spreads change daily in response to market conditions and are generally obtained from the new issue market and broker-dealer sources. To the extent that these inputs are observable, the values of U.S. Treasury obligations are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Government Sponsored Enterprise and Mortgage-Backed Securities Government sponsored enterprise and mortgage-backed securities are valued by independent pricing services using pricing models based on inputs that include issuer type, coupon, cash flows, mortgage prepayment projection tables and Adjustable Rate Mortgage evaluations that incorporate index data, periodic and life caps, the next coupon reset date, and the convertibility of the bond. To the extent that these inputs are observable, the values of government sponsored enterprise and mortgage-backed securities are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Municipal Bonds Municipal bonds are valued by independent pricing services based on pricing models that take into account, among other factors, information received from market makers and broker-dealers, current trades, bid-want lists, offerings, market movements, the callability of the bond or note, state of issuance, benchmark yield curves, and bond or note insurance. To the extent that these inputs are observable, the values of municipal bonds are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Sovereign Debt Obligations Sovereign debt obligations are valued by independent pricing services based on discounted cash flow models that incorporate option adjusted spreads along with benchmark curves and credit spreads. In addition, international bond markets are monitored regularly for information pertaining to the issuer and/or the specific issue. To the extent that these inputs are observable, the values of sovereign debt obligations are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Corporate Bonds & Notes Corporate bonds and notes are generally comprised of two main categories: investment grade bonds and high yield bonds. Investment grade bonds are valued by independent pricing services using various inputs and techniques, which include broker-dealer quotations, live trading levels, recently executed transactions in securities of the issuer or comparable issuers, and option adjusted spread models that include base curve and spread curve inputs. Adjustments to individual bonds can be applied to recognize trading differences compared to other bonds issued by the same issuer. High yield bonds are valued by independent pricing services based primarily on broker-dealer quotations from relevant market makers and recently executed transactions in securities of the issuer or comparable issuers. The broker-dealer quotations received are supported by credit analysis of the issuer that takes into consideration credit quality assessments, daily trading activity, and the activity of the underlying equities, listed bonds and sector-specific trends. To the extent that these inputs are observable, the values of corporate bonds and notes are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Asset-Backed Securities and Collateralized Mortgage Obligations Asset-backed securities and collateralized mortgage obligations are valued by independent pricing services using pricing models based on a security's average life volatility. The models also take into account tranche characteristics such as coupon, average life, collateral types, ratings, the issuer and tranche type, underlying collateral and performance of the collateral, and discount margin for certain floating rate issues. To the extent that these inputs are observable, the values of asset-backed securities and collateralized mortgage obligations are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Forward Foreign Currency Contracts Forward foreign currency contracts are valued by independent pricing services using various inputs and techniques, which include broker-dealer quotations, actual trading information and foreign currency exchange rates gathered from leading market makers and foreign currency exchange trading centers throughout the world. To the extent that these inputs are observable, the values of forward foreign currency contracts are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Credit Default Swaps OTC credit default swaps are valued by independent pricing services using pricing models that take into account, among other factors, information received from market makers and broker-dealers, default probabilities from index specific credit spread curves, recovery rates, and cash flows. To the extent that these inputs are observable, the values of OTC credit default swaps are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

Senior Loans Senior Loans are valued by independent pricing services based on the average of quoted prices received from multiple dealers or valued relative to other benchmark securities when broker-dealer quotes are unavailable. To the extent that these inputs are observable, the values of Senior Loans are categorized as Level 2. To the extent that these inputs are unobservable, the values are categorized as Level 3.

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The Fund's policy is to recognize transfers between levels at the end of the reporting period.

A summary of the inputs used at February 29, 2012 in valuing the Fund's assets and liabilities is listed below (refer to the Schedule of Investments and Other Investments for detailed information on Investments in Securities and Other Financial Instruments):

| | Level 1 - Quoted Prices | Level 2 - Other Significant Observable Inputs | Level 3 - Significant Unobservable Inputs | Value at 2/29/12 |
|---|----------------------------|--|--|------------------------|
| Investments in Securities - Assets | | | | |
| Corporate Bonds & Notes: | | | | |
| Airlines | | \$16,308,358 | \$24,411,198 | \$40,719,556 |
| All Other | | 789,671,491 | | 789,671,491 |
| Municipal Bonds | | 302,118,377 | | 302,118,377 |
| Mortgage-Backed Securities | | 207,030,456 | 935,174 | 207,965,630 |
| Preferred Stock: | | | | |
| Banking | | 30,161,650 | | 30,161,650 |
| Financial Services | \$39,462,020 | 14,380,500 | | 53,842,520 |
| Convertible Preferred Stock | 54,320,130 | | | 54,320,130 |
| Sovereign Debt Obligations | | 30,920,070 | | 30,920,070 |
| Asset-Backed Securities | | 22,487,211 | | 22,487,211 |
| Senior Loans | | 18,233,340 | | 18,233,340 |
| Mutual Funds | 316,694 | | | 316,694 |
| U.S. Government Agency Securities | | 25,726 | | 25,726 |
| Short-Term Investments | | 74,789,643 | | 74,789,643 |
| Total Investments in Securities - Assets | \$94,098,844 | \$1,506,126,822 | \$25,346,372 | \$1,625,572,038 |
| Other Financial Instruments* - Assets | | | | |
| Credit Contracts | | \$9,229,199 | | \$9,229,199 |
| Foreign Exchange Contracts | | 1,221,947 | | 1,221,947 |
| Total Other Financial Instruments* - Assets | | \$10,451,146 | | \$10,451,146 |
| Other Financial Instruments* - Liabilities | | | | |
| Credit Contracts | | \$(7,731,351) | | \$(7,731,351) |
| Foreign Exchange Contracts | | (8,958,232) | | (8,958,232) |
| Total Other Financial Instruments* - Liabilities | | \$(16,689,583) | | \$(16,689,583) |
| Total Investments | \$94,098,844 | \$1,499,888,385 | \$25,346,372 | \$1,619,333,601 |

*Other financial instruments are swaps and forward foreign currency contracts not reflected in the Schedule of Investments, which are valued at the unrealized appreciation (depreciation) of the instrument.

There were no significant transfers between levels 1 and 2 during the three months ended February 29, 2012.

A roll forward of fair value measurements using significant unobservable inputs (Level 3) for the three months ended February 29, 2012, was as follows:

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| | Beginning Balance 11/30/11 | Purchases | Sales | Accrued Discounts (Premiums) | Net Realized Gain (Loss) | Net Change in Unrealized Appreciation/ Depreciation | Transfers into Level 3 | Transfers out of Level 3** | Ending Balance 2/29/12 |
|---|----------------------------------|-----------|----------------------|------------------------------------|--------------------------------|--|------------------------------|----------------------------------|------------------------------|
| Investments in Securities - Assets | | | | | | | | | |
| Corporate Bonds & Notes: | | | | | | | | | |
| Airlines | \$23,633,504 | | \$(265,436) | \$54,383 | \$(1,669) | \$990,416 | | | \$24,411,198 |
| Transportation | 1,279,120 | | (1,268,025) | (540) | (8,375) | (2,180) | | | |
| Utilities | 2,541,000 | | | | | (21,000) | | \$(2,520,000) | |
| Mortgage-Backed Securities | 980,373 | | (393,035) | 85,991 | 335,899 | (74,054) | | | 935,174 |
| Asset-Backed Securities | 9,383,135 | | | 6,691 | | (222,489) | | (9,167,337) | |
| Total Investments | \$37,817,132 | | \$(1,926,496) | \$146,525 | \$325,855 | \$670,693 | | \$(11,687,337) | \$25,346,372 |

**Transferred out of Level 3 into Level 2 because sufficient observable inputs were available.

The net change in unrealized appreciation/depreciation of Level 3 investments which the Fund held at February 29, 2012 was \$912,066.

Item 2. Controls and Procedures

(a) The registrant's President & Chief Executive Officer and Treasurer, Principal Financial & Accounting Officer have concluded that the registrant's disclosure controls and procedures (as defined in Rule 30a-3(c) under the Act (17 CFR270.3a-3(c))), are effective based on their evaluation of these controls and procedures as of a date within 90 days of the filing date of this document.

(b) There were no significant changes in the registrant's internal control over financial reporting (as defined in Rule 30a-3 (d) under the Act (17 CFR270.30a-3(d))) that occurred during the registrant's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3. Exhibits

(a) Exhibit 99.302 Cert. Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934 and 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 & Income Opportunity Fund

By /s/ Brian S. Shlissel
President & Chief Executive Officer

Date: April 23, 2012

By /s/ Lawrence G. Altadonna
Treasurer, Principal Financial & Accounting Officer

Date: April 23, 2012

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By /s/ Brian S. Shlissel
President & Chief Executive Officer

Date: April 23, 2012

By /s/ Lawrence G. Altadonna
Treasurer, Principal Financial & Accounting Officer

Date: April 23, 2012
