

KOREA FUND INC
Form 8-K
July 05, 2007

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 5, 2007

The Korea Fund, Inc.

(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction
of incorporation)

811-04058
(Commission File Number)

13-3226146
(IRS Employer
Identification No.)

Allianz Global Investors Fund Management LLC

1345 Avenue of the Americas

New York, New York

Attn.: Fund Secretary
(Address of principal executive offices)

10105
(Zip Code)

Registrant's telephone number, including area code (203) 352-4993

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

 - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

Item 8.01. Other Events

The Board of Directors of The Korea Fund, Inc. hereby issues a Letter to Shareholders, included herewith as an exhibit, which includes an update on the Fund's portfolio transition to RCM Capital Management LLC and its affiliate RCM Asia Pacific Limited, and an estimate of the amount and timing of the upcoming capital gain distribution for the fiscal year ended June 30, 2007, subject to yearend audit and tax adjustments.

Item 9. 01 Financial Statements and Exhibits.

(d) Exhibits.

**Exhibit
Number**

99.1 Letter to Shareholders dated July 5, 2007 of The Korea Fund, Inc.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Korea Fund, Inc.

(Registrant)

Date: July 5, 2007

/s/ Robert Goldstein

(Signature)

Name: Robert Goldstein

Title: President

-2-

EXHIBIT INDEX

Exhibit

Number

99.1 Letter to Shareholders of The Korea Fund, Inc. dated July 5, 2007

