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ACM GOVERNMENT OPPORTUNITY FUND INC  
Form SC 13D/A  
April 06, 2004

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

SCHEDULE 13D  
(RULE 13d-101)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULE 13D-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO  
RULE 13D-2(a)

(AMENDMENT NO. 6)

ACM Government Opportunity Fund, Inc.

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

000918 102

-----  
(CUSIP Number)

Michael A. Conway  
Aon Advisors, Inc.  
200 East Randolph Drive  
Chicago, Illinois 60601  
(312) 381-3000

-----  
(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

April 2, 2004

-----  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b) (3) or (4), check the following box / /.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7(b) for other parties to whom copies are to be sent.

(Continued on following pages)

CUSIP NO. 000918 102

SCHEDULE 13D  
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1 NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

AON CORPORATION  
36-3051915

---

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)  
(a) / /  
(b) / /

---

3 SEC USE ONLY

---

4 SOURCE OF FUNDS (See Instructions)

Not Applicable

---

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)  
/ /

---

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

---

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER	0
	8	SHARED VOTING POWER	3,918,136
	9	SOLE DISPOSITIVE POWER	0
	10	SHARED DISPOSITIVE POWER	3,918,136

---

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
3,918,136

---

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions)  
/ /

---

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

30.5%

---

14 TYPE OF REPORTING PERSON (See Instructions)

HC, CO

---

CUSIP NO. 000918 102 SCHEDULE 13D

---

1 NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

AON ADVISORS, INC.

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54-1392321

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)  
(a) / /  
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS (See Instructions)  
  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)  
/ /

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
Virginia

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER	0
	8	SHARED VOTING POWER	3,918,136
	9	SOLE DISPOSITIVE POWER	0
	10	SHARED DISPOSITIVE POWER	3,918,136

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
3,918,136

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions)  
/ /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
  
30.5%

14 TYPE OF REPORTING PERSON (See Instructions)  
  
IA, CO

CUSIP NO. 000918 102

SCHEDULE 13D

1 NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
  
COMBINED INSURANCE COMPANY OF AMERICA  
36-2136262

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)  
(a) / /  
(b) / /

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3 SEC USE ONLY

4 SOURCE OF FUNDS (See Instructions)

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(e)  
/ /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Illinois

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER	0
	8	SHARED VOTING POWER	3,918,136
	9	SOLE DISPOSITIVE POWER	0
	10	SHARED DISPOSITIVE POWER	3,918,136

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
3,918,136

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES (See Instructions)  
/ /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
30.5%

14 TYPE OF REPORTING PERSON (See Instructions)  
IC, CO

CUSIP NO. 000918 102

This Amendment No. 6 (this "Amendment") amends and supplements the Schedule 13D filed with the Securities and Exchange Commission on December 10, 1999 (the "Schedule 13D") by Aon Corporation, a Delaware corporation ("Aon"), Aon Advisors, Inc., a Virginia corporation ("Aon Advisors"), Combined Insurance Company of America, an Illinois corporation ("CICA"), and Virginia Surety Company, an Illinois corporation ("VSC"), as previously amended. Aon, Aon Advisors and CICA are sometimes referred to herein as the "Filing Persons". The Schedule 13D as previously amended and this Amendment relate to the Common Stock (the "Common Stock") of ACM Government Opportunity Fund, Inc. (the "Issuer"). Capitalized terms used but not defined herein have the meanings ascribed to such terms in the Schedule 13D.

Item 5 of the Schedule 13D as previously amended is hereby amended and restated in its entirety as follows:

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

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See rows 7 through 11 and row 13 on pages 2 through 4.

The Issuer's Quarterly Report dated April 1, 2004 states that, as of January 31, 2004, there were 12,864,505 shares of Common Stock outstanding. The percentage ownership of Aon, Aon Advisors and CICA was derived using this number of shares of Common Stock outstanding.

Pursuant to an Investment Advisory Agreement between Aon Advisors and CICA, Aon Advisors is invested in, on behalf of and as investment adviser to CICA, 3,918,136 shares of Common Stock. Because Aon is the parent holding company to CICA, Aon indirectly beneficially owns all shares of Common Stock held by CICA.

By reason of the purchases of Common Stock made on behalf of CICA, as of the date of this Amendment, Aon, Aon Advisors and CICA share the power to vote or direct the vote and the power to dispose or direct the disposition of 3,918,136 shares of Common Stock, or 30.5% of the total outstanding shares of Common Stock as of January 31, 2004.

During the sixty day period preceding the date of this Amendment, none of the Filing Persons effected any transactions in any shares of Common Stock other than the following sales by Aon Advisors on behalf of CICA:

Date ----	Number of Shares -----	Price Per Share (\$) -----
02/05/04	3,200.00	9.1205
02/06/04	1,900.00	9.1875
02/09/04	1,900.00	9.1949
02/10/04	1,900.00	9.1580
02/11/04	1,900.00	9.1970
02/12/04	1,900.00	9.0770
02/13/04	1,900.00	9.0496

Date ----	Number of Shares -----	Price Per Share (\$) -----
02/17/04	3,800.00	9.1325
02/18/04	1,900.00	9.2164
02/19/04	1,900.00	9.1822
02/20/04	1,900.00	9.0701
02/23/04	1,900.00	9.0254

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02/24/04	1,900.00	9.1364
02/25/04	1,900.00	9.0233
02/26/04	1,900.00	8.9996
03/01/04	1,900.00	9.1496
03/04/04	4,000.00	9.0756

Date -----	Number of Shares -----	Price Per Share (\$) -----
03/05/04	2,000.00	9.1646
03/08/04	2,000.00	9.1976
03/09/04	2,000.00	9.2246
03/10/04	2,000.00	9.1506
03/11/04	2,000.00	9.1771
03/12/04	2,000.00	9.1821
03/15/04	2,000.00	9.1936
03/16/04	2,000.00	9.2171
03/17/04	2,000.00	9.2216
03/18/04	2,000.00	9.2396

Date -----	Number of Shares -----	Price Per Share (\$) -----
03/19/04	2,000.00	9.2536
03/22/04	2,000.00	9.1376
03/23/04	2,000.00	9.1121
03/24/04	2,000.00	9.1266
03/25/04	2,000.00	9.1691
03/26/04	2,000.00	9.0241
03/29/04	2,000.00	9.0506
03/30/04	2,000.00	9.0836
03/31/04	2,000.00	9.0171
04/01/04	2,000.00	9.0286

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Date -----	Number of Shares -----	Price Per Share (\$) -----
04/02/04	2,000.00	9.0346
	-----	
	79,600.00	
	=====	

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, the undersigned certifies that the information set forth in this statement is true, complete and correct.

AON CORPORATION  
Date: April 5, 2004

/s/ Michael A. Conway  
-----

By: Michael A. Conway  
Senior Vice President and Senior Investment Officer

AON ADVISORS, INC.  
Date: April 5, 2004

/s/ Michael A. Conway  
-----

By: Michael A. Conway  
President

COMBINED INSURANCE COMPANY OF AMERICA  
Date: April 5, 2004

/s/ Michael A. Conway  
-----

By: Michael A. Conway  
Senior Vice President