

PIMCO CORPORATE & INCOME STRATEGY FUND

Form SC TO-I/A

November 23, 2015

**As filed with the Securities and Exchange Commission on November 20, 2015**

**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**SCHEDULE TO**

**Tender Offer Statement Under Section 14(d)(1) or 13(e)(1) of the**

**Securities Exchange Act Of 1934**

**Amendment No. 1**

**PIMCO Corporate & Income Strategy Fund**

**(Name of Subject Company (Issuer))**

**PIMCO Corporate & Income Strategy Fund**

**(Name of Filing Person (Issuer))**

**Auction-Rate Preferred Shares, Series M, Series T, Series W, Series TH and Series F, Par Value \$0.00001**

**(Title of Class of Securities)**

**72200U209**

**72200U308**

**72200U407**

**72200U506**

**72200U605**

**(CUSIP Number of Class of Securities)**

**Joshua D. Ratner**

**PIMCO Corporate & Income Strategy Fund**

**1633 Broadway**

**New York, NY 10019**

**Telephone: (212) 739-3064**

**(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications on Behalf of the Person(s) Filing Statement)**

*With a Copy to:*

**David C. Sullivan**

**Ropes & Gray LLP**

**Prudential Tower**

**800 Boylston Street**

**Boston, MA 02199-3600**

**Telephone: (617) 951-7000**

**Calculation of Filing Fee**

**Transaction Valuation**

\$169,000,000 (a)

**Amount of Filing Fee**

\$17,018.30 (b)

(a) Calculated as the aggregate book value of 6,760 shares in the offer, based on a book value of the liquidation preference of \$25,000 per share.

(b) Calculated at \$100.70 per \$1,000,000 of the Transaction Valuation.

x Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$17,018.30

Filing Party: PIMCO Corporate & Income  
Strategy Fund

Form or Registration No.: Schedule TO

Date Filed: October 16, 2015

.. Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

.. third party tender offer subject to Rule 14d-1.

x issuer tender offer subject to Rule 13e-4.

.. going-private transaction subject to Rule 13e-3.

.. amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer. x

**ITEMS 1 THROUGH 9.**

This Amendment No. 1 (this Amendment) amends and supplements the Tender Offer Statement on Schedule TO initially filed by PIMCO Corporate & Income Strategy Fund, a Massachusetts business trust (the Fund), on October 16, 2015, relating to the Fund's offer to purchase for cash up to 100% of its outstanding shares of preferred stock, \$0.00001 par value and a liquidation preference of \$25,000 per share, designated Auction-Rate Preferred Shares, Series M, Series T, Series W, Series TH and Series F (the Preferred Stock), upon the terms and subject to the conditions set forth in the Offer to Purchase dated October 16, 2015 (the Offer to Purchase) and in the Fund's related Letter of Transmittal (the Letter of Transmittal which, together with the Offer to Purchase, the Offer), copies of which have been previously filed as Exhibits (a)(1)(i) and (a)(1)(ii) to the Schedule TO, respectively. The price to be paid for the Preferred Stock is an amount per share, net to the seller in cash, equal to 82.5% of the liquidation preference of \$25,000 per share (or \$20,625 per share) in cash, plus any unpaid dividends accrued through November 20, 2015, less any applicable withholding taxes and without interest, and subject to the conditions set forth in the Offer, if properly tendered and not withdrawn prior to the Expiration Date (as defined in the Offer). The information set forth in the Offer is incorporated herein by reference with respect to Items 1 through 9 and Item 11 of this Amendment.

**ITEM 10.**

Not applicable.

**ITEM 11.**

Item 11 of the Schedule TO is hereby amended and supplemented to add the following:

On November 20, 2015 the Fund issued a press release announcing the final results of the Offer, which expired at 5:00 p.m., New York City time, on November 20, 2015. A copy of the press release is filed as Exhibit (a)(5)(ii) to this Schedule TO and is incorporated herein by reference.

**ITEM 12. EXHIBITS.**

**Exhibit No.**

**Document**

(a)(5)(ii)

Press Release issued on November 20, 2015.

**ITEM 13.**

Not applicable.

**SIGNATURE**

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

PIMCO Corporate & Income Strategy  
Fund

By:                   /s/ Peter G. Strelow                  

Name: **Peter G. Strelow**

Title: **President**

Dated as of: November 20, 2015

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Document</b>
(a)(5)(ii)	Press Release issued on November 20, 2015.