

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.

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.

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.

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

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