

PIMCO CORPORATE & INCOME OPPORTUNITY FUND

Form SC TO-I/A

March 02, 2015

As filed with the Securities and Exchange Commission on February 27, 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 Opportunity Fund

(Name of Subject Company (Issuer))

PIMCO Corporate & Income Opportunity 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)

72201B200

72201B309

72201B408

72201B507

72201B606

(CUSIP Number of Class of Securities)

Joshua D. Ratner

PIMCO Corporate & Income Opportunity 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

\$325,000,000 (a)

Amount of Filing Fee

\$37,765 (b)

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(a) Calculated as the aggregate book value of 13,000 shares in the offer, based on a book value of the liquidation preference of \$25,000 per share.

(b) Calculated at \$116.20 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: \$37,765

Filing Party: PIMCO Corporate & Income Opportunity Fund

Form or Registration No.: Schedule TO

Date Filed: January 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 Opportunity Fund, a Massachusetts business trust (the Fund), on January 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 January 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 87% of the liquidation preference of \$25,000 per share (or \$21,750 per share) in cash, plus any unpaid dividends accrued through February 27, 2015, and one non-transferrable contingent payment right (CPR), which represents the contractual right to receive the CPR Payment (as defined in the Offer to Purchase), if any, 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 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 February 27, 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 February 27, 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 February 27, 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 Opportunity
Fund

By: /s/ Peter G. Strelow

Name: **Peter G. Strelow**

Title: **President & Principal Executive
Officer**

Dated as of: February 27, 2015

EXHIBIT INDEX

Exhibit No.	Document
(a)(5)(ii)	Press Release issued on February 27, 2015.