

STREAMLINE HEALTH SOLUTIONS INC.

Form 8-K

December 14, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 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): December 13, 2012

**Streamline Health Solutions, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction

of incorporation)

**0-28132**  
(Commission

File Number)

**31-1455414**  
(IRS Employer

Identification No.)

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**1230 Peachtree St. NE,**

**Suite 1000, Atlanta, GA**  
(Address of principal executive offices)

**Registrant's telephone number, including area code (404) 446-0050**

**30309**  
(Zip Code)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ..  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 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

On December 13, 2012, Streamline Health Solutions, Inc. ( Streamline Health ) issued the press release attached hereto as Exhibit 99.1, which press release contains financial information about Streamline Health 's first fiscal quarter ended October 31, 2012. Following issuance of that press release and approval of the information contained in that press release by the company 's independent auditors, the auditors determined that there should be a \$3,600,000 non-cash reduction in the company 's tax valuation allowance in the three and nine months ended October 31, 2012 relating to deferred tax liabilities recorded in conjunction with the company 's acquisition of Meta Health Technology. This reduction in the tax valuation allowance resulted in positive adjustments to the net income and earnings per share previously reported by the company. On December 14, 2012, the company issued the updated press release attached hereto as Exhibit 99.2. The information hereunder shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**Item 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

(d) Exhibits

**EXHIBIT**

<b>NUMBER</b>	<b>DESCRIPTION</b>
99.1	Third Quarter Earnings News Release of Streamline Health Solutions, Inc. dated December 13, 2012.
99.2	Updated Third Quarter Earnings News Release of Streamline Health Solutions, Inc. dated December 14, 2012.

**SIGNATURES**

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

Streamline Health Solutions, Inc.

Date: December 14, 2012

By: /s/ Stephen H. Murdock  
Stephen H. Murdock  
Chief Financial Officer

INDEX TO EXHIBITS

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