

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Streamline Health Solutions, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

31-1455414
(I.R.S. Employer
Identification No.)

11800 Amber Park Dr., Suite 125
Alpharetta, Georgia
(Address of principal executive offices)

30009
(Zip Code)

Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan
(Full title of the plan)

Thomas J. Gibson
Senior Vice President, Chief Financial Officer
11800 Amber Park Dr., Suite 125
Alpharetta, Georgia 30009
(888) 997-8732
(Name and address of agent for service)
(Telephone number, including area code, of agent for service)

Copies to:
David M. Calhoun, Esq.
Morris, Manning & Martin, LLP
1600 Atlanta Financial Center
3343 Peachtree Road NE
Atlanta, Georgia 30326
(404) 233-7000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered(1)	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$0.01 per share	<u>2,000,000(2)</u>	<u>\$ 1.59(3)</u>	<u>\$ 3,173,900.00</u>	<u>\$ 346.27(4)</u>

- (1) Pursuant to Rule 416(a) under the Securities Act, this registration statement also includes an indeterminate number of additional shares that may be offered and issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Represents 2,000,000 shares of Common Stock issuable under the Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan (as amended, the “2013 Plan”). The registrant previously registered (i) 1,000,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on September 12, 2019 (Reg. No. 333-233728), (ii) 300,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on October 13, 2017 (Reg. No. 333-220953), (iii) 1,600,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on December 24, 2015 (Reg. No. 333-208752), and (iv) 2,000,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on May 22, 2013 (Reg. No. 333-188764).
- (3) Pursuant to Rule 457(h)(1) under the Securities Act, the offering price is estimated solely for the purpose of calculating the registration fee on the basis of the average of the high and low prices of the registrant’s Common Stock as reported on the NASDAQ Capital Market on July 28, 2021.

(4) Determined in accordance with Section 6(b) of the Securities Act at a rate equal to \$109.10 per \$1,000,000 of the proposed maximum aggregate offering price.

Explanatory Note

Streamline Health Solutions, Inc. (the “Company”) has prepared this registration statement in accordance with the requirements of Form S-8 under the Securities Act of 1933, as amended (the “Securities Act”), to register an additional 2,000,000 shares of the Company’s common stock, par value \$0.01 per share (the “Common Stock”), issuable pursuant to the Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan (as amended, the “2013 Plan”).

On May 20, 2021, at the Company’s annual meeting of stockholders, the Company’s stockholders voted affirmatively to amend the 2013 Plan to increase the number of shares of Common Stock issuable under the 2013 Plan from 6,223,246 to 8,223,246 and on July 29, 2021, at the Company’s special meeting of stockholders, the Company’s stockholders voted affirmatively to ratify the approval and effectiveness of such amendment of the 2013 Plan.

The Company previously registered (i) 1,000,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on September 12, 2019 (Reg. No. 333-233728), (ii) 300,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on October 13, 2017 (Reg. No. 333-220953), (iii) 1,600,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on December 24, 2015 (Reg. No. 333-208752), and (iv) 2,000,000 shares of Common Stock issuable under the 2013 Plan on a Form S-8 filed on May 22, 2013 (Reg. No. 333-188764) (collectively, the “Prior Registration Statements”). In accordance with General Instruction E to Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference, except to the extent supplemented, amended, or superseded by the information set forth herein.

Part II — Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Securities and Exchange Commission (the “SEC”) are hereby incorporated by reference into this registration statement as of their respective dates of filing:

- (a) The Company’s Annual Report on [Form 10-K](#) for the fiscal year ended January 31, 2021, filed on April 22, 2021;
- (b) The Company’s Quarterly Report on [Form 10-Q](#) for the fiscal quarter ended April 30, 2021, filed on June 9, 2021;
- (c) The portions of the Company’s Definitive Proxy Statement on [Schedule 14A](#) filed on April 22, 2021, that are incorporated by reference into the Annual Report on [Form 10-K](#) for the fiscal year ended January 31, 2021;
- (d) The Company’s Current Reports on Form 8-K filed on [March 2, 2021](#), [May 24, 2021](#), [June 8, 2021](#), [June 16, 2021](#) and [August 2, 2021](#);
- (e) [The Company’s Definitive Proxy Statement on Schedule 14A filed on July 6, 2021](#); and
- (f) The description of the Company’s Common Stock included in Amendment No. 2 to the Company’s Registration Statement on [Form 8-A](#) filed with the SEC on December 24, 2015, including any amendment or report filed for the purpose of updating such description.

All documents filed subsequent to the date of this registration statement by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment which indicates that all shares of Common Stock offered hereby have been sold or which deregisters any shares of such Common Stock then remaining unsold, also shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from their respective dates of filing. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein, or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein, modifies or supersedes such statement. Any statement contained in this registration statement shall be deemed to be modified or superseded to the extent that a statement contained in a subsequently filed document which is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 8. Exhibits.

Exhibit Number	Description of Exhibit
4.1	<u>Certificate of Incorporation of Streamline Health Solutions, Inc., as amended through May 24, 2021 (incorporated herein by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed on May 24, 2021)</u>
4.2	<u>Certificate of Amendment of Certificate of Incorporation of Streamline Health Solutions, Inc. (Incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed on May 24, 2021)</u>
4.3	<u>Amended and Restated Bylaws (as amended through March 28, 2014) of Streamline Health Solutions, Inc. (incorporated herein by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed on April 3, 2014)</u>
5.1*	<u>Opinion of Morris, Manning & Martin, LLP</u>
23.1*	<u>Consent of Dixon Hughes Goodman LLP</u>
23.2*	<u>Consent of Morris, Manning & Martin, LLP (included in opinion filed as Exhibit 5.1)</u>
24.1*	<u>Power of Attorney (included on signature page)</u>
99.1	<u>Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan (incorporated by reference to Appendix A to the Company's Definitive Proxy Statement on Schedule 14A filed on April 22, 2019)</u>
99.2	<u>Amendment No. 1 to Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed on May 24, 2021)</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Alpharetta, State of Georgia, on August 4, 2021.

Streamline Health Solutions, Inc.

By: /s/ Thomas J. Gibson

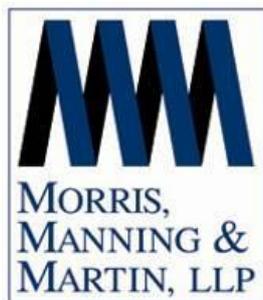
Name: Thomas J. Gibson

Title: Senior Vice President,
Chief Financial Officer

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Wyche T. ("Tee") Green, III and Thomas J. Gibson, each as the true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for and in the name, place and stead of the undersigned, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on August 4, 2021.

<u>Signature</u>	<u>Title</u>
<u>/s/ Wyche T. ("Tee") Green, III</u> Wyche T. ("Tee") Green, III	President, Chief Executive Officer and Chairman of the Board (Principal Executive Officer)
<u>/s/ Thomas J. Gibson</u> Thomas J. Gibson	Senior Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Jonathan R. Phillips</u> Jonathan R. Phillips	Director
<u>/s/ Judith E. Starkey</u> Judith E. Starkey	Director
<u>/s/ Kenan H. Lucas</u> Kenan H. Lucas	Director
<u>/s/ Justin J. Ferayorni</u> Justin J. Ferayorni	Director



August 4, 2021

Streamline Health Solutions, Inc.
11800 Amber Park Drive, Suite 125
Alpharetta, Georgia 30009

Ladies and Gentlemen:

We have acted as counsel to Streamline Health Solutions, Inc., a Delaware corporation (the "Company"), in connection with the Registration Statement on Form S-8 (the "Registration Statement"), to be filed on or about August 4, 2021 with the Securities and Exchange Commission (the "Commission"), for the purpose of registering under the Securities Act of 1933, as amended (the "Securities Act"), 2,000,000 shares (the "Shares") of Common Stock, par value \$0.01 per share (the "Common Stock"), issuable pursuant to the Streamline Health Solutions, Inc. Third Amended and Restated 2013 Stock Incentive Plan (as amended, the "2013 Plan").

In our capacity as such counsel in rendering the opinions contained in this opinion letter, we have reviewed the following documents (herein collectively referred to as the "Documents"):

- (i) the Registration Statement;
- (ii) the 2013 Plan;
- (iii) the certificate of incorporation of the Company, as amended (the "Certificate of Incorporation"), and the bylaws of the Company, as amended (the "Bylaws");
- (iv) the resolutions, dated March 17, 2021, of the board of directors of the Company (the "Board") relating to the Registration Statement and the Shares, certified as of the date hereof by an officer of the Company; and the resolutions, dated June 4, 2021, of the Board relating to the ratification of the approval and effectiveness of an amendment to the 2013 Plan increasing the number of authorized shares of Common Stock available for issuance under the 2013 Plan by 2,000,000 shares of Common Stock, certified as of the date hereof by an officer of the Company;
- (v) a certificate executed by an officer of the Company, dated as of the date hereof; and
- (vi) such other documents and matters we have deemed necessary or appropriate to express the opinion set forth below, subject to the assumptions, limitations and qualifications stated herein.

In expressing the opinion set forth below, we have assumed the following:

- (i) Each individual executing any of the Documents, whether on behalf of such individual or another person, is legally competent to do so.
- (ii) Each individual executing any of the Documents on behalf of a party (other than the Company) is duly authorized to do so.

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- (iii) Each of the parties (other than the Company) executing any of the Documents has duly and validly executed and delivered each of the Documents to which such party is a signatory, and such party's obligations set forth therein are legal, valid and binding, and are enforceable in accordance with all stated terms.
- (iv) All Documents submitted to us as originals are authentic. The form and content of all Documents submitted to us as unexecuted drafts do not differ in any respect relevant to this opinion from the form and content of such Documents as executed and delivered. All Documents submitted to us as certified or photostatic copies conform to the original documents. All signatures on all Documents are genuine. All public records reviewed or relied upon by us or on our behalf are true and complete. All representations, warranties, statements and information contained in the Documents are true and complete. There has been no oral or written modifications of any of the Documents, and there has been no waiver of any provision of any of the Documents, by action or omission of the parties or otherwise.
- (v) Upon the issuance of the Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under the Certificate of Incorporation.

Our opinion is limited to and based solely upon the applicable provisions of the General Corporation Law of the State of Delaware. We express no opinion with respect to any other law. No opinion is expressed herein with respect to compliance with any federal or state securities laws, including the securities laws of the State of Delaware, or as to federal or state laws regarding fraudulent transfers. To the extent that any matter as to which our opinion is expressed herein would be governed by the laws of any jurisdiction other than the State of Delaware, we do not express any opinion on such matter. The opinion expressed herein is subject to the effect of judicial decisions that may permit the introduction of parol evidence to modify the terms or the interpretation of agreements.

Based on and subject to the foregoing and subject to the assumptions, limitations and qualifications stated herein, we are of the opinion that the Shares have been duly authorized and, when issued by the Company in the manner contemplated by the 2013 Plan, the Shares will be validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to the matters specifically set forth herein and no other opinion shall be inferred beyond the matters expressly stated. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is furnished to you in connection with the filing of the Registration Statement. We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations promulgated thereunder.

Very truly yours,

/s/ MORRIS, MANNING & MARTIN, LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated April 22, 2021 with respect to the consolidated financial statements of Streamline Health Solutions, Inc. included in its Annual Report on Form 10-K for the year ended January 31, 2021, filed with the Securities and Exchange Commission.

/s/ Dixon Hughes Goodman LLP

Atlanta, Georgia
August 4, 2021
