UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

(AMENDMENT NO. 1)
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 7, 2011

Streamline Health Solutions, Inc.
(Exact name of registrant as specified in its charter)

Delaware	0-28132	31-1455414
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

10200 Alliance Road, Suite 200, Cincinnati, OH 45242-4716
(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: (513) 794-7100

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐ 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))

EXPLANATORY NOTE

This current report on Form 8-K/A amends and supplements *Item 9.01, Financial Statements and Exhibits*, of the the current report on Form 8-K filed December 7, 2011, by Streamline Health Solutions, Inc. (the "Company"), relating to the completion of the acquisition of Interpoint Partners, LLC ("Interpoint"), and this current report on Form 8-K/A amends and supplements *Item 9.01, Financial Statements and Exhibits,* of the current report on Form 8-K filed on December 8, 2011. This amendment includes the historical annual and interim financial statements of Interpoint for the periods specified in Rule 3-05(b) of Regulation S-X and the unaudited pro forma condensed combined statement of operations for the twelve month period ended January 31, 2011 and the nine month period ended October 31, 2011 and the unaudited condensed combined balance sheet as of October 31, 2011 pursuant to Article 11 of Regulation S-X.

Item 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(a) Financial Statements of Businesses Acquired

The audited balance sheet of Interpoint as of December 31, 2010 and the related statement of operations and changes in member's deficit, and cash flows for the year then ended, including the notes to financial statements and the report of the independent auditor thereon, are filed as Exhibit 99.2 to this current report on Form 8-K/A.

The unaudited financial statements of Interpoint as of September 30, 2011and 2010, including the notes to financial statements, is filed as Exhibit 99.3 to this current report on Form 8-K/A.

(b) Pro Forma Financial Information

The unaudited pro forma condensed combined statement of operations for the twelve months ended January 31, 2011; the unaudited pro forma condensed combined statement of operations for the nine months ended October 31, 2011; and the unaudited pro forma condensed combined balance sheet as of October 31, 2011, are filed as Exhibit 99.4 to this current report on Form 8-K/A.

(d) *Exhibits*

EXHIBIT NUMBER	DESCRIPTION
10.1	Asset Purchase Agreement, dated December 7, 2011 among the Company, IPP Acquisition, LLC, and Interpoint Partners, LLC. *
10.2	Convertible Subordinated Promissory Note, dated December 7, 2011 issued by the Company and IPP Acquisition, LLC in favor of Interpoint Partners, LLC. *
10.3	Registration Rights Agreement, dated December 7, 2011, between the Company and Interpoint Partners, LLC. *
10.4	Subordinated Credit Agreement, dated December 7, 2011 between Streamline Health, Inc. and Fifth Third Bank. *
10.5	Senior Credit Agreement, dated December 7, 2011 between Streamline Health, Inc. and Fifth Third Bank. *
23.1	Consent of Independent Registered Public Accounting Firm.
99.1	Press Release dated December 8, 2011. *
99.2	Audited balance sheet of Interpoint Partners, LLC as of December 31, 2010, and the related statement of operations and changes in member's deficit, and cash flows for the year then ended, including the notes to financial statements and the report of the independent auditor thereon.
99.3	Unaudited interim financial statements of Interpoint Partners, LLC as of September 30, 2011and 2010, including the notes to financial statements.
99.4	The unaudited pro forma condensed combined statement of operations for the twelve months ended January 31, 2011; the unaudited pro forma condensed combined statement of operations for the nine months ended October 31, 2011; and the unaudited pro forma condensed combined balance sheet as of October 31, 2011.

* Previously filed.

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: February 21, 2012

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

INDEX TO EXHIBITS

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99.2	Audited balance sheet of Interpoint Partners, LLC as of December 31, 2010, and the related statement of operations and changes in member's deficit, and cash flows for the year then ended, including the notes to financial statements and the report of the independent auditor thereon.
99.3	Unaudited interim financial statements of Interpoint Partners, LLC as of September 30, 2011and 2010, including the notes to financial statements.
99.4	The unaudited pro forma condensed combined statement of operations for the twelve months ended January 31, 2011; the unaudited pro forma condensed combined statement of operations for the nine months ended October 31, 2011; and the unaudited pro forma condensed combined balance sheet as of October 31, 2011.

* Previously filed.

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Streamline Health Solutions, Inc.
Cincinnati, Ohio

We hereby consent to the incorporation by reference in the Registration Statements on Form S-3 (No. 333- 166843) and on Form S-8 (Nos. 333-28055, 333-18625, 333-20765, 333-125393, and 333-174775) of Streamline Health Solutions, Inc. of our report dated November 11, 2011 relating to the audit of the financial statements of Interpoint Partners, LLC for the year ended December 31, 2010, which appears in this Current Report on Form 8-K/A.

Habif, Arogeti & Wynne, LLP

Atlanta, Georgia
February 21, 2012

Exhibit 99.2

INTERPOINT PARTNERS, LLC

FINANCIAL STATEMENTS
DECEMBER 31, 2010

INTERPOINT PARTNERS, LLC

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Interpoint Partners, LLC

We have audited the accompanying balance sheet of Interpoint Partners, LLC as of December 31, 2010, and the related statements of operations and changes in members' deficit, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interpoint Partners, LLC as of December 31, 2010, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the financial statements, the Company incurred a net loss of $569,194 during the year ended December 31, 2010, and, as of that date, had capital deficiency of $1,025,179. In addition, the Company currently has a line of credit arrangement and convertible notes payable that are past due and have not been renewed. As discussed in Note B to the financial statements, the significant net loss, capital deficiency and past due loans raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Habif, Arogeti & Wynne, LLP

Atlanta, Georgia

November 11, 2011

INTERPOINT PARTNERS, LLC
BALANCE SHEET
DECEMBER 31, 2010

ASSETS	
Current assets	
Cash	$ 129,374
Accounts receivable—trade, net of $0 allowance for doubtful accounts	178,410
Total current assets	307,784
Other assets	
Security deposits	6,981
Total assets	$ 314,765
LIABILITIES AND MEMBERS' DEFICIT	
Current liabilities	
Accounts payable	$ 129,894
Accrued liabilities	50,399
Deferred revenue	59,319
Line of credit	300,000
Notes payable—related parties	250,000
Due to related parties	473,419
Total current liabilities	1,263,031
Long-term liabilities	
Deferred revenue, net of current portion	76,913
Members' deficit	(1,025,179)
Total liabilities and members' deficit	$ 314,765

See auditors' report and accompanying notes

INTERPOINT PARTNERS, LLC
STATEMENT OF OPERATIONS AND CHANGES IN MEMBERS' DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 2010

Revenue	$ 1,153,791
Operating expenses	
Cost of services	400,963
Research and development	204,794
Selling, general and administrative	1,101,258
Total operating expenses	1,707,015
Loss from operations	(553,224)
Other expense	
Interest expense	(15,970)
Net loss	(569,194)
Members' deficit, January 1, 2010	(491,945)
Capital issued for services	35,960
Members' deficit, December 31, 2010	$ (1,025,179)

See auditors' report and accompanying notes

INTERPOINT PARTNERS, LLC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2010

Increase (decrease) in Cash

Cash flows from operating activities	
Net loss	$ (569,194)
Adjustments to reconcile net loss to net cash used by operating activities:	
Non-cash compensation	35,960
Change in operating assets and liabilities:	
Accounts receivable—trade	(122,983)
Cash overdraft	(43,864)
Accounts payable	65,655
Accrued liabilities	49,533
Deferred revenue	106,520
Due to related parties	358,419
Total adjustments	449,240
Cash used by operating activities	(119,954)
Cash flows from financing activities	
Net payments on line of credit	(672)
Proceeds from issuance of notes payable—related parties	250,000
Cash provided by financing activities	249,328
Net increase in cash	129,374
Cash, beginning of the year	—
Cash, end of year	$ 129,374
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION	
Cash paid during the year for:	
Interest	$ 6,933

SUPPLEMENTAL DISCLOSURE OF NON-CASH TRANSACTIONS

The Company issued member’s equity of $35,960 for services provided.

See auditors’ report and accompanying notes

Note A

Summary of Significant Accounting Policies

Nature of Operations:

Interpoint Partners, LLC (the "Company"), a limited-liability company, was formed on June 1, 2008 to deliver technology-driven solutions to simplify, facilitate and optimize overall operating performance. The Company uses a real-time data access and reporting engine, a workflow management system and teams of industry experts to assist hospitals, employed physician and large physician practices achieve accelerated cash flow, sustained accounts receivables levels, efficient revenue cycle management, and higher levels of patient and employee satisfaction.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Actual results could differ from these estimates.

Concentration of Credit Risk Arising From Cash Deposits in Excess of Insured Limits:

The Company maintains cash balances at several financial institutions. The accounts are insured by the Federal Deposit Insurance Corporation up to $250,000 per institution. From time to time, the Company's cash balance exceeds such limits. The Company has not experienced any losses in such accounts. The Company believes it is not exposed to any significant risks on cash.

Limited Liability Company:

Interpoint Partners LLC was formed as a limited liability company and shall continue in existence until dissolved in accordance with the operating agreement. Members shall have no personal liability.

Note A

Summary of Significant Accounting Policies (Continued)

Accounts Receivable:

The Company extends credit to customers located primarily throughout North America based on the size of the customer, its payment history, and other factors. The Company does not require collateral for its accounts receivable. The amount of accounting loss due to credit risk if the parties to the accounts receivable failed to perform according to the terms of the agreement would be the balance of the accounts receivable net of related deferred revenue, if applicable.

Accounts receivable are stated at the amount billed to the customer. Management reviews all accounts receivable balances that exceed 60 days from invoice date and then escalates the collection process to the appropriate customer relationship manager. After management has used reasonable collection efforts, uncollectible accounts are written off.

Revenue Recognition:

The Company recognizes revenue when all the following criteria have been met:

- Pervasive evidence of an arrangement exists;
- Delivery has occurred and been accepted by the client;
- The fee is fixed, determinable and;
- Collection of the revenue is probable.

The Company derives its revenue by providing software as a service over the Internet. The Company arrangements typically include an up-front payment for services related to implementation with a fixed monthly fee over the term of the arrangement. The Company defers all up-front payments and recognizes them over the estimated customer life - typically 36 months. Fixed monthly services fees are recognized as the services are provided. The Company also provides services to customers. For services that are not included as part of a multiple element arrangement, the Company recognizes the services as they are provided to the customer.

Advertising:

The Company expenses advertising costs as incurred. Advertising expenses were $91,707 for the year ended December 31, 2010.

Note A

Summary of Significant Accounting Policies (Continued)

Income Taxes:

The Company is taxed as a partnership under the Internal Revenue Code and a similar state statute. In lieu of income taxes, the members of the LLC are taxed on their proportionate share of the LLC's taxable income. Therefore, no provision or liability for federal or state income taxes related to the LLC is included in these financial statements.

Fair Value of Financial Instruments:

The Company's financial instruments, including cash, accounts receivable, accounts payable, accrued expenses, and deferred revenues are carried at cost, which approximates their fair value because of the short-term nature of these financial instruments. The carrying value of debt is based on the instruments' interest rates, terms, maturity dates and collateral, if any, in comparison to the Company's incremental borrowing rate for similar financial instruments.

Research and Development:

Expenditures related to the development of new products and processes are expensed as incurred.

Note B

Going Concern

The financial statements have been prepared assuming the Company will continue as a going concern. The Company has incurred net losses since its inception, with capital deficit of $1,025,179 as of December 31, 2010 and currently has a line of credit arrangement and convertible notes payable that are past due and have not been renewed. Management anticipates that the Company will continue to incur operating losses during 2011. Management's plans with regard to these matters include increasing their customer base and seeking additional financing arrangements. Additionally, the Company has received a non-binding letter of intent to be acquired. Although management continues to pursue these plans, there is no assurance that the Company will be successful in obtaining sufficient revenues from its products, obtaining additional financing or selling the business on terms acceptable to the Company. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

Note C

Lines of Credit

The Company has two revolving line of credit agreements with a financial institution with a maximum borrowing limit in aggregate of $301,000. Borrowings under the revolving line of credit bears interest at a rate of 5.63% per annum. The lines matured in June 2011 and are past due. The lines are secured by the Company’s accounts receivables and are guaranteed by the Chief Executive Officer, Chief Operating Officer, and Chief Technology Officer.

Note D

Notes Payable -Related Parties

The Chief Operating Officer and a Member entered into a line of credit loan agreement with a financial institution. The line has a maximum borrowing limit of $250,000 and matures in May 2012. This line of credit bears interest at a rate of 6.59% per annum. The funds from this loan in the amount of $250,000 were advanced to the Company. The Company has agreed to pay the related parties based on the terms of the underlying loan agreement. These notes payable to related parties are unsecured.

Note E

Due to Related Parties

The Company had advances from the spouse of an officer of the Company in the amount of $273,419 and from a Member in the amount of $200,000. During 2010, no interest was paid on these advances. On January 3, 2011, these advances were converted into unsecured convertible demand loans. The unsecured convertible demand loans bear interest at a rate of 10% per annum. The loans may be converted into common voting member units at 75% of the assessed value at the option of the lender. These convertible notes payable are currently past due.

Note F

Commitments and Contingencies

Operating Leases:

The Company leases office space and a corporate apartment under noncancelable operating lease agreements expiring on various dates through December 2014. The corporate apartment is leased from a company owned by the Chief Executive Officer.

Note F

Commitments and Contingencies (Continued)

At December 31, 2010, future minimum lease payments under noncancelable operating leases were as follows:

Year Ending December 31,	Amount
2011	$ 34,581
2012	27,600
2013	27,600
2014	27,600
	$ 117,381

Rent expense under these agreements totaled $62,588 for the year ended December 31, 2010. In addition, the Company leases various office space and equipment on a month-to-month basis aggregating $25,226 per month.

Note G

Employee Retirement Plans

The Company sponsors an employee retirement plan known as Interpoint 401(k) Profit Sharing Plan. Under the plan, employees may contribute up to the maximum contributions as set periodically by the Internal Revenue Service. The Company makes safe harbor contributions in the amount of 100% of the participant's salary deferral, limited to 3% of the employee's compensation, plus 50% of the amount of the participant's salary deferral that exceed 3% of the employee's compensation but do not exceed 5% of the employee's compensation. Additionally, the Company may make a discretionary contribution to the Plan. The employee contributions vest immediately. Employer contributions vest 20% after one year of service, 40% after two years of service, 60% after three years of service, 80% after four years of service, and 100% after five years of service.

The Company made matching contributions of $3,127 for the year ended December 31, 2010. No discretionary contributions were made for the year ended December 31, 2010.

Note H

Concentrations

Significant Customer:

A significant customer is defined as one from whom at least 10% of annual revenue is derived. The Company had sales to three customers totaling approximately $546,000, which comprised approximately 47% of annual revenues for the year ended December 31, 2010. The accounts receivable balance included approximately $11,500 from these customers at December 31, 2010.

Note I

Related Party Transactions

During the year ended December 31, 2010, the Company paid $112,726, for services from a company owned by a relative of the Company's senior management. The accounts payable balance to this vendor was $26,700 as of December 31, 2010. In addition, the Company paid $20,700 for rent on a corporate apartment to a company owned by the Chief Executive Officer.

During the year ended December 31, 2010, the Company provided services to a company owned in part by the Chief Operating Officer for total revenue of $295,000. There was no accounts receivable balance related to this customer as of December 31, 2010.

Note J

Subsequent Events

The Company evaluated subsequent events through November 11, 2011, when these financial statements were available to be issued.

Notes Payable:

Subsequent to year end, the Company entered into unsecured convertible notes payable agreements. These loans are convertible into common voting member units at the option of the lender at a discount rate of 75%. The loans amounted to $570,000 and bear interest at a rate of 10% per annum. The convertible notes payable mature six months after the loan proceeds are received. Currently, $370,000 of these convertible notes payable are past due.

Note J

Subsequent Events (Continued)

Due to Related Parties:

Subsequent to December 31, 2010, the Company entered into unsecured convertible notes payable to family members of the Chief Executive Officer and Chief Technology Officer. These loans amount to $250,000, bear interest at a rate of 10% per annum and mature six months after the loan proceeds are received. The loans may be converted into common voting member units at the option of the lender at a varying discount rate of 75% to 85%. Currently, $200,000 of these related party convertible notes payable are past due.

Operating Lease:

Subsequent to year end, the Company entered into a new lease agreement for office space in Atlanta, Georgia. The lease term is for 40 months. The annual rent is $74,600, plus the company's pro-rata share of property taxes and maintenance costs.

During October 2011, the Company terminated its corporate apartment lease with a company owned by the Chief Executive Officer. One month's rent in the amount of $2,300 was paid as a cancellation fee associated with this lease termination.

Employee Agreements:

Subsequent to year end, the Company entered into agreements with five employees of the Company. The contracts are for two year terms and expire in 2013. The agreements provide minimum annual salary, paid vacation, reimbursement for continuing education or business expenses up to a certain dollar amount, and auto allowances. In addition, the agreements allow the employee to participate in the Company's 401k and profit sharing plan, health insurance and group term disability if the employee chooses to participate. If the employee is terminated without cause the Company shall pay twelve months compensation. Total annual compensation under these agreements amount to $925,000.

Exhibit 99.3

Interpoint Partners, LLC
Financial Statements
September 30, 2011 and 2010
(Unaudited)

Interpoint Partners, LLC
Balance Sheet
September 30, 2011 and 2010

ASSETS

	(unaudited) September 30, 2011	2010
Current assets		
Cash	$ 38,492	$ 4,570
Accounts receivable, net of $ 0 allowance for doubtful accounts	174,031	143,245
Total current assets	212,523	147,815
Property and equipement, at cost		
Computer equipment	3,925	—
Furniture and fixtures	10,349	—
Leasehold improvements	29,970	—
Less accumulated depreciation	(7,599)	—
Total property and equipment at cost	36,645	—
Other assets		
Security deposits	12,975	6,981
Total assets	$ 262,143	$ 154,796

Interpoint Partners, LLC
Balance Sheet
September 30, 2011 and 2010

LIABILITIES AND MEMBER'S DEFICIT

	(unaudited) September 30, 2011	2010
Current liabilities		
Accounts payable	$ 268,798	$ 103,729
Accrued liabilities	234,154	22,900
Deferred rent liability—current	14,994	—
Deferred Revenue	84,399	17,753
Lines of credit	301,222	300,000
Convertible notes payable—related parties, net of discount	996,040	334,564
Convertible notes payable, net of discount	153,989	—
Notes payable—related parties	250,775	—
Total current liabilities	2,304,371	778,946
Long-term liabilities		
Deferred rent liability—non-current	29,915	—
Deferred revenue, net of current portion	184,496	83,824
Total long-term liabilities	214,411	83,824
Members' deficit	(2,256,639)	(707,974)
Total liabilities and members' deficit	$ 262,143	$ 154,796

Interpoint Partners, LLC
Statement of Operations
September 30, 2011 and 2010

	Nine Months ended September 30,	
	2011	2010
Revenue	$ 990,430	$ 851,004
Operating expenses		
Cost of Services	346,651	213,541
Selling, general and administrative	1,915,338	850,386
Total operating expenses	2,261,989	1,063,927
Loss from operations	(1,271,559)	(212,923)
Other expense		
Interest expense	359,667	3,106
Net loss	$(1,631,226)	$ (216,029)

Interpoint Partners, LLC
Statement of Cash Flows
For the Nine Months Ended September 30, 2011 and 2010

	Nine Months Ended September 30, 2011	2010
Cash flows from operating activities		
Net loss	$ (1,631,226)	$ (216,029)
Adjustments to reconcile net loss to net cash used by operating activities:		
Non-cash interest on notes	256,376	—
Depreciation	7,599	—
Changes in operating assets and liabilities:		
Accounts receivable	4,379	(87,818)
Security deposits	(5,994)	
Accounts payable	138,904	39,490
Accrued liabilities	183,755	22,034
Deferred rent	44,909	
Deferred revenue	132,663	71,865
Total adjustments	762,591	45,571
Cash used by operating activities	(868,635)	(170,458)
Cash flows from investing activities		
Acquisition of property and equipment	(44,244)	—
Cash used by investing activities	(44,244)	—
Cash flows from financing activities		
Net proceeds from line of credit	1,222	(672)
Net proceeds from related party line of credit	775	
Net proceeds from convertible notes payable	820,000	219,564
Cash provided by financing activities	821,997	218,892
Net increase in cash	(90,882)	48,434
Cash, beginning of year	129,374	(43,864)
Cash, end of year	$ 38,492	$ 4,570
Supplemental disclosures of cash information		
Cash paid during the year for interest	$ —	$ —

Interpoint Partners, LLC Notes to Financial Statements

Note A

Summary of Significant Accounting Policies

Nature of Operations:

Interpoint Partners, LLC (the “Company”), a limited-liability company, was formed on June 1, 2008 to deliver technology-driven solutions to simplify, facilitate and optimize overall operating performance. The Company uses a real-time data access and reporting engine, a workflow management system and teams of industry experts to assist hospitals, employed physician and large physician practices achieve accelerated cash flow, sustained accounts receivables levels, efficient revenue cycle management, and higher levels of patient and employee satisfaction.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Actual results could differ from these estimates.

Limited Liability Company:

Interpoint Partners LLC was formed as a limited liability company and shall continue in existence until dissolved in accordance with the operating agreement. Members shall have no personal liability.

Accounts Receivable:

The Company extends credit to customers located primarily throughout North America based on the size of the customer, its payment history, and other factors. The Company does not require collateral for its accounts receivable. The amount of accounting loss due to credit risk, if the parties to the accounts receivable failed to perform according to the terms of the agreement, would be the balance of the accounts receivable net of the allowance for doubtful accounts, if applicable.

Accounts receivable are stated at the amount billed to the customer. Management reviews all accounts receivable balances that exceed 60 days from invoice date and then escalates the collection process to the appropriate customer relationship manager. After management has used reasonable collection efforts, uncollectible accounts are written off.

Property and Equipment:

Property and equipment are stated at cost. Expenditures for maintenance and repairs are expensed currently, while renewals and betterments that materially extend the life of an asset are capitalized. The cost of assets sold, retired, or otherwise disposed of, and the related allowance for depreciation are eliminated from the accounts, and any resulting gain or loss is recognized.

Note A

Summary of Significant Accounting Policies (Continued)

Depreciation of property and equipment is provided using straight-line over the estimated useful lives of the assets, which are as follows:

Computer equipment 3 years
Furniture and fixtures 5 years
Leasehold improvements Lesser of estimated useful life or life of the lease

Revenue Recognition:

The Company recognizes revenue when all the following criteria have been met:

- Pervasive evidence of an arrangement exists;
- Delivery has occurred and been accepted by the client;
- The fee is fixed, determinable; and
- Collection of the revenue is probable.

The Company derives its revenue by providing software as a service over the Internet. The Company arrangements typically include an up-front payment for services related to implementation with a fixed monthly fee over the term of the arrangement. The Company defers all up-front payments and recognizes them over the estimated customer life—typically 36 months. Fixed monthly services fees are recognized as the services are provided. The Company also provides services to customers. For services that are not included as part of a multiple element arrangement, the Company recognizes the services as they are provided to the customer. Cost of services, have been estimated as 35% of revenues.

Income Taxes:

The Company is taxed as a partnership under the Internal Revenue Code and a similar state statute. In lieu of income taxes, the members of the LLC are taxed on their proportionate share of the LLC's taxable income. Therefore, no provision or liability for federal or state income taxes related to the LLC is included in these financial statements.

Fair Value of Financial Instruments:

The Company's financial instruments, including cash, accounts receivable, accounts payable, accrued expenses, deferred rents and deferred revenues are carried at cost, which approximates their fair value because of the short-term nature of these financial instruments. The carrying value of debt is based on the instruments' interest rates, terms, maturity dates and collateral, if any, in comparison to the Company's incremental borrowing rate for similar financial instruments.

Note B

Lines of Credit

The Company has two revolving line of credit agreements with a financial institution with a maximum borrowing limit in aggregate of $301,222. Borrowings under the revolving line of credit bear interest at a rate of 5.63% per annum. At September 30, 2011, the accrued interest related to these lines of credit was approximately $6,000. The lines matured in June 2011 and are past due. The lines are secured by the Company's accounts receivables and are guaranteed by the Chief Executive Officer, Chief Operating Officer, and Chief Technology Officer.

Note C

Convertible Notes Payable

During the period ended September 30, 2011, the Company entered into various convertible notes payable with family members of the Chief Executive Officer, the Chief Operating Officer and the Chief Technology Officer. In addition, the Company also entered into convertible notes payable with unrelated parties. The convertible notes were unsecured and accrued interest at a rate of 10% per annum. The convertible notes matured six months from the date the loan proceeds were received. The loans may be converted into common voting member units at the option of the lender at a varying discount rate of 15% to 25%. At issuance, approximately $400,000 of proceeds were assigned to the beneficial conversion feature. The discount is being amortized over the six months loan term. The face value of the notes is $1,293,419 and the unamortized beneficial conversion feature of $143,390. At September 30, 2011, the related accrued interest was approximately $66,000. The notes are unsecured and the maturity dates range from past due to March of 2012.

Note D

Notes Payable-Related Parties

The Chief Operating Officer and a Member entered into a line of credit loan agreement with a financial institution. The line has a maximum borrowing limit of $250,775 and matures in May 2012. This line of credit bears interest at a rate of 6.59% per annum. The funds from this loan in the amount of $250,775 were advanced to the Company. The Company has agreed to pay the related parties based on the terms of the underlying loan agreement. Accrued interest related to this loan amounted to approximately $6,000 at September 30, 2011.

Note E

Commitments and Contingencies

Operating Leases:

The Company leases office space, a corporate apartment and a vehicle under noncancelable operating lease agreements expiring on various dates through December 2014. The corporate apartment is leased from a company owned by the Chief Executive Officer. During 2011, the Company terminated the corporate apartment lease. One month’s rent was paid as a cancellation fee associated with this termination.

The office lease agreement contains landlord allowances for tenant improvements and rent-free periods. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid is included in the current and long-term deferred rent in the accompanying balance sheet.

At September 30, 2011, future minimum lease payments under noncancelable operating leases were as follows:

Year Ending September 30,	Amount
2012	$ 79,502
2013	75,564
2014	51,638
	$ 206,704

Note F

Employee Retirement Plans

The Company sponsors an employee retirement plan known as Interpoint 401(k) Profit Sharing Plan. Under the plan, employees may contribute up to the maximum contributions as set periodically by the Internal Revenue Service. The Company makes safe harbor contributions in the amount of 100% of the participant's salary deferral, limited to 3% of the employee's compensation, plus 50% of the amount of the participant's salary deferral that exceed 3% of the employee's compensation but do not exceed 5% of the employee's compensation. Additionally, the Company may make a discretionary contribution to the Plan. The employee contributions vest immediately. Employer contributions vest 20% after one year of service, 40% after two years of service, 60% after three years of service, 80% after four years of service, and 100% after five years of service.

Note G

Related Party Transactions

During the period ended September 30, 2011, the Company paid for services from a company owned by a relative of the Company's senior management. The accounts payable balance to this vendor was $21,600 as of September 30, 2011. In addition, the Company paid for rent on a corporate apartment to a company owned by the Chief Executive Officer. The accounts payable balances to this vendor was $2,300 as of September 30, 2011.

Note H

Subsequent Events

The Company evaluated subsequent events through January 26, 2012, when these financial statements were available to be issued.

Sales of assets:

On December 7, 2011, the Company executed an Asset Purchase Agreement in which the Company sold substantially all of the Company's assets and certain liabilities to Streamline Health Solutions, Inc. (NASDAQ: STRM) for $2 million in cash and $3 million in convertible subordinated notes. In addition, the Asset Purchase Agreement provides for a contingent earn out payment in cash or convertible subordinated notes based on the Company's financial performance of the business represented by the purchased assets for the 12 month period beginning six months after the closing and ended 12 months thereafter.

Note H

Subsequent Events (Continued)

Conversion of convertible notes payable:

Subsequent to September 30, 2011, the Company paid off $370,000 of outstanding convertible notes payable by issuing equity securities. The remaining outstanding convertible notes payable were paid off in cash. However, the related accrued interest related to these convertible notes payable was paid by issuing equity securities.

Exhibit 99.4

Pro Forma Condensed Combined Balance Sheet and Statement of Operations for Streamline Health Solutions, Inc. and Interpoint Partners, LLC, as of October 31, 2011 and January 31, 2011

The following unaudited pro forma condensed financial statements are presented to illustrate the effect on the historical financial position and operating results as a result of the acquisition of Interpoint Partners, LLC ("Interpoint" or "IPP") by Streamline Health Solutions, Inc. ("the Company"). The unaudited pro forma condensed financial statements also give effect to events that are directly attributable to the acquisition and are factually supportable, including the debt financing transaction with Fifth Third Bank, used, in part, to finance the acquisition.

The following two unaudited pro forma condensed combined statements of operations are presented using the Company's results for the year ended January 31, 2011 and the nine months ended October 31, 2011, and Interpoint's results for the year ended December 31, 2010 and the nine months ended September 30, 2011. The unaudited condensed combined pro forma statements of operations presents the pro forma adjustments as if the acquisition had occurred on February 1, 2010 and the unaudited pro forma condensed balance sheet is presented on a pro forma basis as to give effect to the completed acquisition as if it had occurred on October 31, 2011.

The following unaudited pro forma condensed combined balance sheet is presented using the Company's condition as of October 31, 2011 and IPP's as of September 30, 2011. There have been no unusual events of transactions related to IPP for the one month period ended October 31, 2011 which would require disclosure in the pro forma condensed combined financial statements.

The pro forma financial statements have been prepared using the acquisition method of accounting under GAAP, which is subject to change and interpretation. Streamline Health Solutions, Inc. has been treated as the acquirer in the completed acquisition for accounting purposes. Assumptions and estimates underlying the pro forma adjustments are described in the accompanying notes, which should be read in conjunction with the pro forma financial statements.

Acquisition accounting is dependent upon certain valuations and other studies that have not yet been completed. Accordingly, the pro forma adjustments are preliminary and have been made solely for the purpose of preparing the pro forma financial statements and are based on preliminary information available at the time of the preparation of this Form 8K/A. Differences between these preliminary estimates and the final acquisition accounting could occur and these differences could have a material impact on the pro forma financial statements and the combined company's future results of operations and financial position.

The pro forma financial statements do not reflect any cost savings or other synergies that the combined company may achieve as a result of the completed acquisition or the costs to integrate the operations of Streamline Health Solutions, Inc. and Interpoint or the costs necessary to achieve these cost savings and other synergies. The effects of the foregoing items could, individually or in the aggregate, materially impact the pro forma financial statements.

The following unaudited pro forma condensed combined financial statements, or the "pro forma financial statements" were derived from and should be read in conjunction with:

(i) the annual report on Form 10-K of Streamline Health Solutions, Inc. for the fiscal year ended January 31, 2011;

(ii) the quarterly report on Form 10-Q of Streamline Health Solutions, Inc. for the quarter and nine months ended October 31, 2011:

(iii) the Interpoint Partners, LLC audited financial statements for the year ended December 31, 2010, including the notes therein;

(iv) the Interpoint Partners, LLC unaudited balance sheets as of September 30, 2011 and 2010, the related statement of operations for the nine month periods and the cash flow statements for the nine months ended September 30, 2011 and 2010, including the notes therein.

UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
As of October 31, 2011

	(A) Streamline Health, Inc. As Reported Oct 31, 2011	(B) Interpoint Partners, LLC As Reported Sept 30, 2011		(C) IPP Pro Forma Adjustments	(A) + (B) +(C) Pro Forma Combined (D)
Assets					
Current assets:					
			(b)	$ 2,212,500	
Cash and cash equivalents	$ 300,438	$ 38,492	(a)	(1,848,725)	$ 702,705
Accounts receivable	2,563,203	174,031		—	2,737,234
Unbilled accounts receivable	411,753	—		—	411,753
Allowance for doubtful accounts	(140,000)	—		—	(140,000)
Prepaid hardware and third party software for future delivery	34,365	—		—	34,365
Prepaid customer maintenance contracts	776,253	—		—	776,253
Other prepaid assets	205,269	—		—	205,269
Deferred income taxes	167,000	—		—	167,000
Total current assets	4,318,281	212,523		363,775	4,894,579
Property and equipment:					
Computer Equipment	2,824,153	3,925		—	2,828,078
Computer Software	2,037,063	—		—	2,037,063
Office furniture, fixtures and equipment	747,867	10,349		—	758,216
Leasehold improvements	639,864	29,970		—	669,834
	6,248,947	44,244		—	6,293,191
Accumulated depreciation and amortization	(5,057,977)	(7,599)		—	(5,065,576)
Total property and equipment	1,190,970	36,645		—	1,227,615
Contract receivables, less current portion	248,121	—		—	248,121
Capitalized software development, net of accumulated amortization of $14,287,329	8,090,082	—	(a)	1,628,000	9,718,082
Deferred loan costs	—		(b)	157,500	157,500
Intangible assets	—		(a)	420,000	420,000
Goodwill and indefinite intangible assets	—		(a)	4,060,100	4,060,100
Other assets, including deferred income taxes of $711,000	874,169	12,975			887,144
Total other assets	9,212,372	12,975		6,265,600	15,490,947
Total assets	$ 14,721,623	$ 262,143		$ 6,629,375	$ 21,613,141
Liabilities and Stockholders' Equity					
Current liabilities:					
Accounts payable	$ 726,861	$ 268,798		—	$ 995,659
Accrued compensation	800,544	—		—	800,544
			(a)	(229,148)	
Accrued other expenses	279,563	249,148	(c)	164,384	463,947
Capital lease obligation	27,017	—		—	27,017
Line of credit	—	301,222	(a)	(301,222)	—
Notes payable related parties	—	996,040	(a)	(996,040)	—
Notes payable	—	404,764	(a)	(404,764)	—
Deferred revenues	3,862,154	84,399	(a)	(84,399)	3,862,154
Total current liabilities	5,696,139	2,304,371		(1,851,189)	6,149,321
Long-term liabilities:					
Line of credit, less current portion	1,750,000	—	(b)	(1,750,000)	—
Term loan			(b)	4,120,000	4,120,000
Contingent consideration for earn-out	—		(a)	1,232,720	1,232,720
Lease incentive liability, less current portion	51,179	29,915	(a)	(29,915)	51,179
Convertible subordinated note payable	—		(a)	3,000,000	3,000,000
Deferred revenues, less current portion	—	184,496	(a)	(184,496)	—
Capital lease obligation, less current portion	—	—			—
Total liabilities	7,497,318	2,518,782		4,537,120	14,553,220
Stockholders' equity:					
Preferred stock, $.01 par value; 5,000,000 shares authorized, no shares issued	—	—		—	—
Common stock, $.01 par value; 25,000,000 shares authorized; 10,053,980 shares issued and outstanding	100,540	—		—	100,540
Additional paid in capital	37,595,082	—			37,595,082
			(c)	(164,384)	
Accumulated (deficit)	(30,471,317)	(2,256,639)	(a)	2,256,639	(30,635,701)
Total stockholders' equity	7,224,305	(2,256,639)		2,092,255	7,059,921
Total liabilities and stockholder's equity	$ 14,721,623	$ 262,143		$ 6,629,375	$ 21,613,141

See Accompanying Introduction and Notes to Unaudited Pro Forma Condensed Combined Balance Sheet

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
As of October 31, 2011

Description of Transaction

On December 7, 2011 the Company signed a definitive asset purchase agreement to purchase substantially all of the assets of Interpoint for $2,000,000 in cash and a $3,000,000 convertible note, prior to earn-out adjustments, at $2.00 per share. Additionally, the Agreement provides for a contingent earn-out payment in convertible subordinated notes based on Interpoint's financial performance for the 12 month period beginning six months after closing and ended 12 months thereafter. The earn-out payment is calculated as 2 times current IPP client revenue and revenue for client contracts signed during the earn-out period plus one times revenue for the Company clients who signed a contract for IPP services during that period. As part of the acquisition, the Company assumed certain accounts payable and accrued liabilities as of the closing date.

Basis of Presentation

The pro forma financial statements were prepared using the acquisition method of accounting in accordance with Financial Accounting Standards Board's Accounting Standards Codification (ASC) 805, *Business Combinations*, and uses the fair value concepts defined in ASC 820, *Fair Value Measurements and Disclosures*. ASC 805 requires, among other things, that most assets acquired and liabilities assumed be recognized at their fair value as of the date the acquisition was completed. ASC 820 defines the term "fair value" and sets forth the valuation requirements for any asset or liability measured at fair value, expands related disclosure requirements and specifies a hierarchy of valuation techniques based on the nature of the inputs used to develop the fair value measures. Fair value is defined in ASC 820 as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." This is an exit price concept for valuation of the asset or liability. In addition, market participants are assumed to be buyers and sellers in the principal (or the most advantageous) market for the asset or liability. Fair value measurements for an asset assume the highest and best use by these market participants. As a result of these standards, Streamline Health Solutions, inc. may be required to record assets which are not intended to be used or sold and/or to value assets at fair value measures that do not reflect the Company's intended use of those assets. Many of these fair value measurements can be highly subjective and it is also possible that other professionals, applying reasonable judgement to the same facts and circumstances, could develop and support a range of alternative estimated amounts.

Under ASC 805 acqusition-related transaction costs (e.g., advisory, legal, valuation, other professional fees) and certain acquisition-related restructuring charges impacting the target company are not included as a component of consideration transferred but are accounted for as expenses in the periods in which the costs are incurred. Total advisory, legal, regulatory and valuation costs expected to be incurred by the Company are estimated to be approximately $174,000. None of these amounts have been paid in the nine months ended October 31, 2011, and therefore, all of these costs for the Company are reflected in the unaudited pro forma condensed combined balance sheet as an accrual and a reduction to retained earnings.

(a) To reflect the allocation of purchase consideration for the IPP acquisiton and elimination of historical equity accounts.

Purchase price includes:	
Cash, at closing	$ 1,848,725
Convertible subordinated note	3,000,000
Estimated Earnout	1,232,720
Total purchase price	$ 6,081,445

The following reconciles the net assets of Interpoint at September 30, 2011, to the amount acquired in the completed acqusiiton:

	Historical BV	Adjustment	Assumed
Cash	$ 38,492	$ —	$ 38,492
Accounts Receivable	174,031	—	174,031
Property and equipment	36,645	—	36,645
Security deposits	12,975	—	12,975
Accounts payable	268,798	—	268,798
Accrued liabilities	249,148	(229,148)	20,000
Deferred rent liability	29,915	(29,915)	—
Deferred revenue	268,895	(268,895)	—
Lines of credit	301,222	(301,222)	—
Convertible notes payable—related parties	996,040	(996,040)	—
Convertible notes payable, net of discount	153,989	(153,989)	—
Notes payable—related parties	250,775	(250,775)	—
Total	$ (2,256,639)	$ 2,229,984	$ (26,655)

Net working capital	(76,275)
PP&E	36,645
Deposit	$ 12,975
Cust. Relationships	413,000
Non-compete	7,000
Software	1,628,000
Tradename	21,000
Goodwill	4,039,100
Consideration to be transferred	$ 6,081,445

As part of the purchase agreement, the Company only assumes current accounts payable and accrued liabilities of $20,000 whereby the sellers must leave $75,000 in net working capital. The purchase agreement provides for an adjustment to the purchase price for working capital less than $75,000.

The net working capital as of 9/30/11 would be as follows:

Cash	$ 38,492	
Accounts receivable	174,031	
Accounts payable	(268,798)	
Accrued liabilities	(20,000)	
Net working capital	(76,275)	
Required net working capital	75,000	
Adjustment to purchase price	$ 151,275	Adjustment to cash at closing

(b) To record term loan used to finance the cash portion of the IPP acquisition. The term loan required the Company to pay down it’s revolving line of credit as part of the transaction.

Term loan cash proceeds	$ 4,120,000
Less: Line of credit pay-off	(1,750,000)
Loan fees	(157,500)
Net cash proceeds from term loan	$ 2,212,500

The deferred costs associated with the term loan are as follows:

Commitment fee	$ 120,000
Closing costs	10,000
Underwriter fees	27,500
Total deferred loan costs	$ 157,500

These cost will be amortized over the two year term of the loan.

(c) To reflect the non-recurring costs associated with the IPP acquisiton:

Legal fees	$ 100,360
Accounting/audit fees	37,024
Other advisor fees	36,000
Total	173,384
Less amount accrued	(9,000)
Total	$ 164,384

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATIONS
For the Twelve Months Ended January 31, 2011

	(A) Streamline Health, Inc. As Reported Jan 31, 2011	(B) Interpoint Partners, LLC As Reported Dec 31, 2010		(C) IPP Pro Forma Adjustments	(A) + (B) +(C) Pro Forma Combined (D)
Revenue	$17,605,991	$ 1,153,791		—	$18,759,782
Operating expenses:					
Cost of sales	11,291,412	400,963		—	11,692,375
			(g)	78,750	
			(f)	359,356	
Selling, general and administrative	6,406,190	1,101,258	(e)	150,000	8,095,554
Product research and development	1,759,694	204,794		—	1,964,488
Total operating expenses	19,457,296	1,707,015		588,106	21,752,417
Operating profit (loss)	(1,851,305)	(553,224)		(588,106)	(2,992,635)
Interest income	—	—		—	—
			(d)	(240,000)	
			(c)	(494,400)	
			(b)	74,734	
Interest Expense	(116,392)	(15,970)	(a)	15,970	(776,058)
Other Income (expense), net	34,080	—		—	34,080
Tax (provision) benefit	(1,017,000)	—		—	(1,017,000)
Net earnings (loss)	$ (2,950,617)	$ (569,194)		$(1,231,802)	$ (4,751,613)
Basic Loss per common share	$ (0.31)				$ (0.50)
Number of shares used in Basic per share computation	9,504,986				9,504,986
Diluted Loss per common share	$ (0.31)				$ (0.50)
Number of shares used in Diluted per share computation	9,504,986				9,504,986

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATIONS
For the Nine Months Ended October 31, 2011

	(A) Streamline Health, Inc. As Reported Oct 31, 2011	(B) Interpoint Partners, LLC As Reported Sept 30, 2011		(C) IPP Pro Forma Adjustments	(A) + (B) +(C) Pro Forma Combined (D)
Revenue	$12,598,046	$ 990,430		—	$13,588,476
Operating expenses:					
Cost of sales	6,662,009	346,651		—	7,008,660
			(h)	(9,000)	
			(g)	59,063	
			(f)	333,056	
Selling, general and administrative	4,742,084	1,915,338	(e)	37,500	7,078,041
Product research and development	1,063,903	—		—	1,063,903
Total operating expenses	12,467,996	2,261,989		420,619	15,150,604
Operating profit (loss)	130,050	(1,271,559)		(420,619)	(1,562,128)
Interest income	—	—		—	—
			(d)	(180,000)	
			(c)	(370,800)	
			(b)	48,237	
Interest Expense	(67,529)	(359,667)	(a)	359,667	(570,092)
Other Income (expense), net	(42,155)	—		—	(42,155)
Tax (provision) benefit	(12,315)	—		—	(12,315)
Net Earnings (Loss)	$ 8,051	$(1,631,226)		$ (563,515)	$ (2,186,690)
Basic Earnings (Loss) per common share	$ 0.00				$ (0.22)
Number of shares used in Basic per share computation	9,823,937				9,823,937
Diluted Loss per common share	$ 0.00				$ (0.22)
Number of shares used in Diluted per share computation	9,837,750				9,837,750

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF EARNINGS
For the year ended January 31, 2011 and the nine months ended October 31, 2011

	YTD 10/31/11	Y/E 1/31/11
(a) To eliminate the historical interest expense of IPP as debt was not assumed as part of the acquisition	$ 359,667	$ 15,970

	YTD 10/31/11	Y/E 1/31/11
(b) To eliminate historical interest expense of Streamline Health for revolving line of credit paid off as part of closing of term loan agreement	$ 48,237	$ 74,734

	YTD 10/31/11	Y/E 1/31/11
(c) To record interest expense for term loan used to pay cash proceeds of IPP acquisition		
$4,120,000 at 12% interest annually	$ 370,800	$ 494,400

	YTD 10/31/11	Y/E 1/31/11
d) To record interest on convertible subordinated note issued to IPP sellers as part of purchase price		
$3,000,000 convertible subordinated note at 8% interest annually	$ 180,000	$ 240,000

		YTD 10/31/11	Y/E 1/31/11
(e) To adjust salaries of two IPP employees according to new employment contracts signed as part of acquisition and signing bonus of $50,000 each			
		$ 37,500	$ 150,000
New contract annual salary	$ 150,000		
Historical annual salary	125,000		
Annual difference	$ 25,000		
Nine month difference	$ 18,750		
Signing bonus	$ 50,000		

(f) To record amortization of IPP identifiable intangible assets as follows:

	Amount	Useful life
Customer relationships	$ 413,000	10 years
Covenants not to compete	7,000	1/2 year
Internally developed software	1,628,000	5 years
Trade name	21,000	N/A
Goodwill	4,039,100	N/A
Total	$ 6,108,100	

The amortization of the customer relationships intangible asset and internally developed software intangible asset was calculated using the estimated economic benefit of the cash flows for those respective intangible assets over their estimated useful lives, which results in an accelerated amortization rather than amortization on a straight-line basis.

Amortization expense over the next five years is expected to be as follows:

Year ended January 31,	2012	$	359,356
	2013	$	444,075
	2014	$	443,598
	2015	$	365,057
	2016	$	289,270

	YTD 10/31/11	Y/E 1/31/11
Amortization expense	333,056	359,356

		YTD 10/31/11	Y/E 1/31/11
(g) To record amortization of deferred loan costs over the two year term of the term loan			
Deferred loan costs	$ 157,500	$ 59,063	$ 78,750

	YTD 10/31/11	Y/E 1/31/11
(h) To remove transaction costs accrued as of October 31, 2011	$ 9,000	$ —

(i) The Company did not record any tax effects when estimating the impact of the acquisition due to net operating loss carryforwards.