

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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 24, 2019**

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
(I.R.S. Employer Identification No.)

1175 Peachtree Street NE, 10th Floor
Atlanta, GA 30361
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(888) 997-8732**

Securities registered or to be registered pursuant to Section 12(b) of the Act.

Title of each class	Trading Symbol	Name of each exchange on which registered
Common Stock, \$0.01 par value	STRM	The NASDAQ Capital Market

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:

- 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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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 13(a) of the Exchange Act.

Item 2.02. Results of Operations and Financial Condition.

On January 2, 2020, Streamline Health Solutions, Inc. (the "Company") issued a press release announcing the Company's determination that it will no longer need to amend previously filed financial statements to resolve certain amortization issues, which were previously announced on December 9, 2019, and that the Company will release its third quarter 2019 financial performance for the period ended October 31, 2019 on January 8, 2020 after the close of the financial markets.

A copy of the press release, dated January 2, 2020, is attached hereto as Exhibit 99.1.

Item 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.

As reported by the Company in its Form 12b-25 Notification of Late Filing with the U.S. Securities and Exchange Commission (the "SEC") on December 16, 2019, the Company was unable to file its Quarterly Report on Form 10-Q (the "Form 10-Q") for the quarter ended October 31, 2019 within the prescribed time period.

On December 24, 2019, the Company received a notification letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC ("NASDAQ") stating that NASDAQ has determined that the Company is not in compliance with NASDAQ Listing Rule 5250(c)(1) due to the Company's failure to timely file its Form 10-Q for the quarter ended October 31, 2019 with the SEC.

The NASDAQ notification letter notes that the Company is required to submit a plan to regain compliance with NASDAQ's filing requirements for continued listing within sixty (60) calendar days of the date of the NASDAQ notification letter. Upon acceptance of the Company's compliance plan, NASDAQ is permitted to grant an extension of up to one hundred eighty (180) days from the Form 10-Q's filing date for the Company to regain compliance with NASDAQ's filing requirements for continued listing.

The NASDAQ notification letter has no immediate effect on the listing or trading of the Company's common stock on The NASDAQ Capital Market.

The Company anticipates that it will file its Form 10-Q with the SEC on or about January 6, 2020, and thereby regain compliance with the NASDAQ continued listing requirements eliminating the need for the Company to submit a formal plan to regain compliance.

A copy of the press release, dated January 2, 2020, disclosing the Company's receipt of the NASDAQ notification letter is attached hereto as Exhibit 99.2.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

EXHIBIT NUMBER	DESCRIPTION
<u>99.1</u>	<u>Press release, dated January 2, 2020.</u>
<u>99.2</u>	<u>Press release, dated January 2, 2020.</u>

SIGNATURES

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

Streamline Health Solutions, Inc.

Date: January 2, 2020

By: /s/ Thomas J. Gibson

Name: Thomas J. Gibson

Title: Chief Financial Officer

News Release



Streamline Health® To Report Third Quarter 2019 Financial Performance on January 8, 2020

Company Determined No Need To Amend Previously Filed Financial Statements To Resolve Amortization Issues Announced December 9, 2019

ATLANTA, GA, January 2, 2020 / Streamline Health Solutions, Inc. (NASDAQ:STRM), provider of integrated solutions, technology-enabled services and analytics supporting revenue cycle optimization for healthcare enterprises today announced that it will release its third quarter 2019 financial performance for the period that ended October 31, 2019, on Wednesday, January 8, 2020 after the close of the financial markets.

As previously disclosed, the Company determined that certain corrections were required for capitalized software development costs and related amortization with respect to previously reported periods. Two corrections were required, categorized as follows:

- (i) software enhancements that were generally released and not amortized in a timely manner, and
- (ii) amortization expense was calculated using an incorrect method.

The first resulted from an administrative error, while the second resulted from a misapplication of U.S. Generally Accepted Accounting Principles (GAAP). These corrections off-set each other in the Company's previously issued financial statements. Additionally, these differences self-corrected in the Company's financial statements through the periods from Fiscal Year 2016 through Fiscal Q3 2019. The Company evaluated the materiality of the effect of these adjustments and determined it was not necessary to restate its previously issued financial statements.

The Company intends to disclose these immaterial corrections through an out of period adjustment in the Company's financial statements for the quarter ended October 31, 2019. The corrections related primarily to Fiscal Years 2016 and 2017 with a cumulative under-amortization of \$678,000 that is eliminated through over-amortization in the following periods:

- (i) \$146,000 for Fiscal Year 2018,
 - (ii) \$153,000 for Fiscal Q1 2019,
 - (iii) \$165,000 for Fiscal Q2 2019,
 - (iv) and \$214,000 for Fiscal Q3 2019.
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The overall impact of reversing these prior-period errors resulted in a \$214,000 increase in net income in Fiscal Q3 2019 and a \$532,000 increase in net income for the nine months ended October 31, 2019. As of the end of Fiscal Q3 2019, the Company will have no more corrections necessary to accurately reflect the capitalized software development asset, and related accumulated amortization. Further details regarding the corrections will be contained in the Company's Quarterly Report on Form 10-Q for the quarter ended October 31, 2019.

The Company will conduct a conference call to review the results on Thursday, January 9, 2020 at 9:00 AM ET. Interested parties can access the call by joining the live webcast: [click here](#) to register. You can also join by phone by dialing 877-269-7756.

A replay of the conference call will be available from January 9, 2020 at 12:00 PM ET to Thursday, January 16, 2020 at 12:00 PM ET by dialing 877-660-6853 and entering passcode 13697756. An online replay of the presentation will also be available for 6 months following the presentation in the Investor Relations section of the Streamline Health website, www.streamlinehealth.net.

About Streamline Health

Streamline Health Solutions, Inc. (NASDAQ: STRM) is a healthcare industry leader in capturing, aggregating, and translating enterprise data into knowledge - producing actionable insights that support revenue cycle optimization for healthcare enterprises. We deliver integrated solutions, technology-enabled services and analytics that empower providers to drive revenue integrity in a value-based world. We share a common calling and commitment to advance the quality of life and the quality of healthcare - for society, our clients, the communities they serve, and the individual patient. For more information, please visit our website at www.streamlinehealth.net.

Safe Harbor Statement under the Private Securities Litigation Reform Act of 1995

Statements made by Streamline Health Solutions, Inc. that are not historical facts are forward-looking statements that are subject to certain risks, uncertainties and important factors that could cause actual results to differ materially from those reflected in the forward-looking statements included herein. Forward-looking statements contained in this press release include, without limitation, statements regarding the Company's accounting for amortization expenses, the Company's belief that the adjustment did not have a material impact on its financial position and the Company's belief that no further corrections are necessary as of the end of the quarter ended October 31, 2019. These risks and uncertainties include, but are not limited to, the accounting adjustments may not be isolated to the Company's accounting for amortization expenses, the adjustment may have a material impact on the Company's financial position, and further corrections may be required. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis only as of the date hereof. The Company undertakes no obligation to publicly release the results of any revision to these forward-looking statements, which may be made to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events, except as required by law.

Company Contact:

Randy Salisbury
SVP, Chief Marketing Officer
(404) 229-4242
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News Release



Streamline Health® To File its Form 10-Q For Third Quarter 2019 on or around January 6, 2020

ATLANTA, GA, January 2, 2020 / Streamline Health Solutions, Inc. (NASDAQ:STRM), provider of integrated solutions, technology-enabled services and analytics supporting revenue cycle optimization for healthcare enterprises today announced that, on December 24, 2019, the Company received a letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC (“NASDAQ”) stating that NASDAQ has determined that the Company is not in compliance with NASDAQ Listing Rule 5250(c)(1) due to the Company’s failure to timely file its Quarterly Report on Form 10-Q (the “Form 10-Q”) for the quarter ended October 31, 2019 with the U.S. Securities and Exchange Commission (the “SEC”).

The NASDAQ letter notes that the Company is required to submit a plan to regain compliance with NASDAQ’s filing requirements for continued listing within 60 calendar days of the date of the NASDAQ notification letter. Upon acceptance of the Company’s compliance plan, NASDAQ is permitted to grant an extension of up to 180 days from the Form 10-Q’s filing date for the Company to regain compliance with NASDAQ’s filing requirements for continued listing. The NASDAQ notice has no immediate effect on the listing or trading of the Company’s common stock on The NASDAQ Capital Market.

The Company anticipates that it will file its Form 10-Q with the SEC on or around January 6, 2020 and thereby regain compliance with the NASDAQ continued listing requirements eliminating the need for the Company to submit a formal plan to regain compliance.

About Streamline Health

Streamline Health Solutions, Inc. (NASDAQ: STRM) is a healthcare industry leader in capturing, aggregating, and translating enterprise data into knowledge - producing actionable insights that support revenue cycle optimization for healthcare enterprises. We deliver integrated solutions, technology-enabled services and analytics that empower providers to drive revenue integrity in a value-based world. We share a common calling and commitment to advance the quality of life and the quality of healthcare - for society, our clients, the communities they serve, and the individual patient. For more information, please visit our website at www.streamlinehealth.net.

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Statements made by Streamline Health Solutions, Inc. that are not historical facts are forward-looking statements that are subject to certain risks, uncertainties and important factors that could cause actual results to differ materially from those reflected in the forward-looking statements included herein. Forward-looking statements contained in this press release include, without limitation, statements regarding the anticipated timing of filing of its Form 10-Q and the need to submit a formal plan to regain compliance with NASDAQ. The risks and uncertainties include, but are not limited to, the Company's ability to file its Form 10-Q on or around January 6, 2020. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis only as of the date hereof. The Company undertakes no obligation to publicly release the results of any revision to these forward-looking statements, which may be made to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events, except as required by law.

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