

Higher One Holdings, Inc.
Form 8-K/A
October 23, 2012

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

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 7, 2012

HIGHER ONE HOLDINGS, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

001-34779
(Commission File Number)

26-3025501
(I.R.S. Employer Identification No.)

115 Munson Street
New Haven, CT 06511
(Address of principal executive offices and zip code)

(203) 776-7776
(Registrant's telephone number, including area code)

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))
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Introductory Note

This Form 8-K/A amends the Current Report on Form 8-K of Higher One Holdings, Inc. (“we”, “us” or “our”), filed on August 7, 2012, regarding our acquisition of substantially all of the assets of Campus Labs, LLC. The sole purpose of this amendment is to provide the financial statements and pro forma disclosure required by Item 9.01, which were excluded from the original filing in reliance on paragraph (a)(4) of Item 9.01 of Form 8-K.

Item 9.01. Financial Statements and Exhibits

(a) Financial Statements of Business Acquired

The audited statement of financial position of Campus Labs, LLC as of December 31, 2011 and the related statement of operations and changes in members’ deficit and statement of cash flows for the year ended December 31, 2011 and the related notes are attached as Exhibit 99.1 to this Current Report on Form 8-K/A and are incorporated herein by reference. The unaudited condensed statements of financial position of Campus Labs, LLC as of June 30, 2012 and December 31, 2011 and the related unaudited statements of operations and changes in members’ deficit and statements of cash flows for the six months ended June 30, 2012 and 2011 and the related notes, are attached as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated herein by reference.

(b) Pro Forma Financial Information

The unaudited pro forma financial information required by this item is included as Exhibit 99.3 to this Current Report on Form 8-K/A and incorporated herein by reference.

(c) Not applicable

(d) Exhibits

Exhibits Description

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|-------------|--|
| <u>23.1</u> | Consent of PricewaterhouseCoopers, LLP |
| <u>99.1</u> | Audited statement of financial position of Campus Labs, LLC as of December 31, 2011 and the related statement of operations and changes in members’ deficit and statement of cash flows for the year ended December 31, 2011 and the related notes |
| <u>99.2</u> | Unaudited condensed statements of financial position of Campus Labs, LLC as of June 30, 2012 and December 31, 2011 and the related unaudited statements of operations and changes in members’ deficit and statements of cash flows for the six months ended June 30, 2012 and 2011 and the related notes |
| <u>99.3</u> | Unaudited pro forma combined condensed financial information of Higher One Holdings, Inc. and its subsidiaries as of June 30, 2012, for the six months ended June 30, 2012, and for the year ended December 31, 2011, and the related notes. |

SIGNATURE

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.

Dated: October 23, 2012

HIGHER ONE HOLDINGS, INC.

/s/ Mark Volchek

Mark Volchek
Chief Executive Officer
