

Cinedigm Corp.
Form 8-K/A
January 16, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A
(Amendment No. 2)

CURRENT REPORT

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

October 21, 2013
(Date of earliest event reported)

Cinedigm Corp.
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	001-31810 (Commission File Number)	22-3720962 (IRS Employer Identification No.)
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902 Broadway, 9th Floor, New York, New York (Address of principal executive offices)	10010 (Zip Code)
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212-206-8600
(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))



Explanatory Note

On December 31, 2013, Cinedigm Corp. filed a Form 8-K/A, which included as Exhibit 99.4 an Unaudited pro forma condensed combined balance sheet of Cinedigm Corp. as of September 30, 2013. This Amendment No. 2 is being filed to correctly reflect the recourse nature of certain debt in Exhibit 99.4. No other change is effected by this Amendment No. 2.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired

GVE, a division of Gaiam, Inc.'s audited financial statements for the year ended on December 31, 2012 and unaudited financial statements for the nine months ended on September 30, 2013 and September 30, 2012, respectively, are attached hereto as Exhibit 99.2 and Exhibit 99.3, respectively, and are incorporated herein by reference.

(b) Pro Forma Financial Information

Cinedigm Corp.'s unaudited pro forma condensed combined balance sheet as of September 30, 2013 and unaudited pro forma condensed combined statements of operations for the year ended March 31, 2013 and the six months ended September 30, 2013 are attached hereto as Exhibit 99.4 and Exhibit 99.5, respectively, and incorporated herein by reference.

(c) Exhibits

The following exhibits are furnished as part of this report:

Exhibit Description
No.

- | | |
|------|---|
| 23.1 | Consent of EKS&H LLLP.* |
| 99.2 | Audited carve-out balance sheet of GVE, a division of Gaiam, Inc. as of December 31, 2012, and the related carve-out statement of operations, carve-out statement of changes in parent's equity and carve-out statement of cash flows for the year then ended.* |
| 99.3 | Unaudited condensed carve-out balance sheets of GVE, a division of Gaiam, Inc. as of September 30, 2013 and September 30, 2012 and the unaudited condensed carve-out statements of operations and condensed carve-out statements of cash flows for the nine months ended September 30, 2013.* |
| 99.4 | Unaudited pro forma condensed combined balance sheet of Cinedigm Corp. as of September 30, 2013. |
| 99.5 | Unaudited pro forma condensed combined statements of operations of Cinedigm Corp. for the year ended March 31, 2013 and the six months ended September 30, 2013.* |

*Previously filed.

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 thereunto duly authorized.

CINEDIGM CORP.

Dated: January 16, 2014

By: */s/ Gary S. Loffredo*
Gary S. Loffredo
President of Digital Cinema, General Counsel
and Secretary

EXHIBIT INDEX

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*Previously filed.