

MGC DIAGNOSTICS Corp  
Form 8-K/A  
October 15, 2014

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**Amendment No. 1 to FORM 8-K on 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 1, 2014**

**MGC Diagnostics Corporation**

(Exact name of registrant as specified in its charter)

**Minnesota**

(State or other jurisdiction of incorporation)

**001-13543**

(Commission File Number)

**41-1579150**

(IRS Employer Identification No.)

**350 Oak Grove Parkway**

**Saint Paul, Minnesota**

(Address of principal executive offices) (Zip Code)

**55127-8599**

**(651) 484-4874**

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(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))

**Item 2.01 Completion of Acquisition or Disposition of Assets.**

On August 1, 2014, MGC Diagnostics Corporation, through its newly established wholly owned subsidiary, MGC Diagnostics Belgium S.P.R.L., a private limited liability company, (collectively “MGC Diagnostics” or the “Company”) completed the acquisition of MediSoft SA (“MediSoft”). MediSoft, based in Sorinnes, Belgium, was a privately held manufacturer of cardiorespiratory diagnostics products that was owned by Guy Martinot and Jean-Benoit Martinot (the “MediSoft Shareholders”). MediSoft has operating subsidiaries in France, Germany and Italy. The Company is filing this Amendment No. 1 to Current Report on Form 8-K/A to file the required financial statements and pro-forma financial information related to the acquisition under Items 9.01(a) and 9.01(b) of Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

**(a) Financial Statements of Business Acquired**

Pursuant to Rule 8-04 of Regulation S-X, Financial Statements of Business Acquired or To Be Acquired, the Company hereby files the following financial statements of MediSoft:

- Report of Independent Audit Firm Baker Tilly Bedrijfsrevisoren Burg. CVBA
- Consolidated Balance Sheet as of December 31, 2013
- Consolidated Statement of Comprehensive Loss for the year ended December 31, 2013
- Consolidated Statement of Stockholders’ Equity for the year ended December 31, 2013
- Consolidated Statement of Cash Flows for the year ended December 31, 2013
- Notes to Consolidated Financial Statements

Pursuant to Regulation S-X, Rule 8-04(e), and Items 8.A.5 and 17 of Form 20-F, the Company is not required to file MediSoft interim financial statements.

**(b) Unaudited Pro Forma Financial Information**

Pursuant to Rule 8-05 of Regulation S-X, Pro Forma Financial Information, the Company hereby files the following pro forma financial information of MGC Diagnostics Corporation:

- Unaudited Pro Forma Condensed Consolidated Balance Sheet of MGC Diagnostics Corporation as of July 31, 2014
- Unaudited Pro Forma Condensed Consolidated Statement of Loss of MGC Diagnostics Corporation for the nine months ended July 31, 2014
- Unaudited Pro Forma Condensed Consolidated Statement of Income (Loss) of MGC Diagnostics Corporation for the year ended October 31, 2013
- Notes to Unaudited Pro Forma Condensed Consolidated Financial Statements.

| <b>Exhibit Number</b> | <b>Description</b>  |
|-----------------------|---|
| 4.1                   | Form of Warrant dated August 1, 2014 delivered to MediSoft SA shareholders.*  |
| 10.1                  | Stock Purchase Agreement dated July 10, 2014 between MGC Diagnostics Belgium S.P.R.L., a private limited liability company, and Guy Martinot and Jean-Benoit Martinot.* |
| 23                    | Consent of Independent Audit Firm   |
| 99.1                  | MGC Diagnostics Corporation press release dated August 1, 2014.*  |
| 99.2                  | Financial Statements of Business Acquired   |
| 99.3                  | Unaudited Pro Forma Financial Information   |

\*Incorporated by reference to exhibit of the same number in the Company's Current Report on Form 8-K dated August 1, 2014.

**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.

**MGC DIAGNOSTICS CORPORATION**

Dated: October 15, 2014 By: /S/ Wesley W. Winnekins  
Wesley W. Winnekins  
Chief Operating Officer and Chief Financial Officer