

EATON VANCE SENIOR INCOME TRUST

Form SC TO-I/A

September 23, 2016

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON SEPTEMBER 23, 2016

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE TO

Tender Offer Statement Under Section 14(D)(1) or 13(E)(1) of the

Securities Exchange Act Of 1934

(Amendment No. 1)

Eaton Vance Senior Income Trust

(Name of Subject Company (Issuer))

Eaton Vance Senior Income Trust

(Name of Filing Person (Issuer))

Auction Preferred Shares Series A and Series B Par Value \$0.01 Per Share

(Title of Class of Securities)

Series A 27826S202

Series B 27826S301

(CUSIP Number of Class of Securities)

Maureen A. Gemma, Esquire

Eaton Vance Management

Two International Place

Boston, Massachusetts 02110

(617)482-8260

(Name, Address and Telephone Number of Person Authorized to Receive Notices
and Communications on Behalf of the Person(s) Filing Statement)

Calculation of Filing Fee

Transaction Valuation

\$45,980,000 (a)

Amount Of Filing Fee

\$4,630.19 (b)

(a)

Calculated as the aggregate maximum purchase price to be paid for 1,936 shares in the offer, based upon a price of 95% of the liquidation preference of \$25,000 per share (or \$23,750 per share).

(b)

Calculated as \$100.70 per \$1,000,000 of the Transaction Valuation.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid:

Not Applicable

Form of Registration No.:

Not Applicable

Filing Party:

Not Applicable

Date Filed:

Not Applicable

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Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third party tender offer subject to Rule 14d-1.

[x]

issuer tender offer subject to Rule 13e-4.

going-private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.

Items 1 through 9 and Item 11.

This Amendment No. 1 amends and supplements the Tender Offer Statement on Schedule TO (the Schedule TO) filed by Eaton Vance Senior Income Trust, a Massachusetts business trust (the Fund). The Schedule TO relates to the Fund s offer to purchase for cash up to 44% of its outstanding shares of preferred stock, par value \$0.01 per share and a liquidation preference of \$25,000 per share, designated Auction Preferred Shares, Series A and Series B (the Preferred Stock), upon the terms and subject to the conditions set forth in the Fund s Offer to Purchase dated August 25, 2016 (the Offer to Purchase) and in the Fund s related Letter of Transmittal (the Letter of Transmittal which, together with the Offer to Purchase, as each may be amended and supplemented from time to time, the Offer), copies of which were previously filed as Exhibits (a)(1)(i) and (a)(1)(ii), respectively. The price to be paid for the Preferred Stock is an amount per share, net to the seller in cash, equal to 95% of the liquidation preference of \$25,000 per share (or \$23,750 per share), plus any unpaid dividends accrued prior to the date on which the Fund makes payment for tendered Preferred Stock. If the amount of Preferred Shares tendered to the Fund exceeds the amount of Preferred Shares the Fund has offered to purchase, the Fund will purchase duly tendered (and not withdrawn) Preferred Shares from tendering shareholders subject to the terms and conditions of the Offer and with pro rata adjustments as described below. For instance, if every Preferred Share of the Fund was duly tendered, the Fund would accept 44% of the tendered Preferred Shares. In applying the pro ration, the Fund will accept one Preferred Share from each tendering Preferred Shareholder and accept any additional Preferred Shares from such Shareholder on a pro rata basis thereafter. In the event the pro ration results in a fractional amount of Preferred Shares tendered by one or more shareholders, the Fund reserves the right, and expects, to round the number of Preferred Shares tendered by the shareholder to be purchased by the Fund to the closest full Preferred Share. The information set forth in the Offer is incorporated herein by reference with respect to Items 1 through 9 and Item 11 of this Schedule TO.

Filed herewith as Exhibit (a)(5)(ii) and incorporated by reference is a copy of the press release issued by the Fund dated September 23, 2016, announcing the final results of the Preferred Stock tender offer.

Item 10.

(a) The information set forth in the Offer to Purchase under Section 8 (Certain Information Concerning the Funds) is incorporated herein by reference.

Item 12. Exhibits.

| <u>Exhibit No.</u> | <u>Document</u> |
|---------------------------|---|
| (a)(1)(i) | Offer to Purchase dated August 25, 2016.* |
| (a)(1)(ii) | Letter of Transmittal (including Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9).* |
| (a)(1)(iii) | Notice of Guaranteed Delivery.* |
| (a)(1)(iv) | Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.* |

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- (a)(1)(v) Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.*
- (a)(1)(vi) Notice of Withdrawal.*
- (a)(2) None.
- (a)(3) Not applicable.
- (a)(4) Not applicable.
- (a)(5)(i) Press Release issued by the Fund dated August 25, 2016.*
- (a)(5)(ii) Press Release issued by the Fund dated September 23, 2016.

(b) None.

(d) None.

(e) None.

(g) None.

(h) None.

* Previously filed with the Fund's Schedule TO, filed August 25, 2016, and incorporated herein by reference.

Item 13.

Not applicable.

Signature

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Eaton Vance Senior Income Trust

By:

/s/ Scott H. Page

Name:

Scott H. Page

Title:

President

Dated as of September 23, 2016

Exhibit Index

| <u>Exhibit No.</u> | <u>Document</u> |
|---------------------------|--|
| (a)(5)(ii) | Press Release issued by the Fund dated September 23, 2016. |

h into Canada, should produce improved results in 2009 and beyond as recurring hosted revenues are anticipated to grow. However, there can be no assurance Streamline Health will be able to do so.

Streamline Health carefully monitors operating expenses. As a result of the current levels of revenues and operating loss, for the foreseeable future, Streamline Health will need to continually assess its revenue prospects compared to its then current expenditure levels. If it does not appear likely that revenues will increase, it may be necessary to reduce operating expenses, which the Company undertook late in the third quarter 2008 and into 2009 through attrition, bonus suspension, and downsizing of the staff, or raise cash through additional borrowings, the sale of assets, or issue additional equity, or a combination thereof. Certain of these actions will require current lender approval. However, there can be no assurance Streamline Health will be successful in any of these efforts. If it is necessary to further reduce operating expenses, this could have an adverse effect on future operating performance.

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Streamline Health believes that its present cash position and availability under the line of credit, combined with cash generation currently anticipated from operations, will be sufficient to meet anticipated cash requirements for the short term. The Company may need to incur additional debt, obtain an additional infusion of capital, or a combination of both, depending on the extent of the future expenses and revenues of the Company. However, there can be no assurance Streamline Health will be able to do so.

To date, inflation has not had a material impact on Streamline Health's revenues or expenses.

RECENT ACCOUNTING PRONOUNCEMENTS

In February 2008, the FASB issued FSP No. FAS 157-2, Effective Date of FASB Statement No. 157 (FSP FAS 157-2). FSP FAS 157-2 permitted delayed application of SFAS No. 157, Fair Value Measurements, for all non-financial assets and non-financial liabilities, except for items that are recognized or disclosed at fair value in the financial statements on a recurring basis, until fiscal years beginning after November 15, 2008 and interim periods within those fiscal years. The Company adopted the provisions of SFAS 157, except for portions related to the non-financial assets and liabilities within the scope of the deferral provided by FSP FAS 157-2. The Company determined the adoption of SFAS 157 to include all nonfinancial assets and liabilities did not have a material impact on the Company's consolidated financial statements.

In April 2008, the FASB issued FSP 142-3, Determination of the Useful Life of Intangible Assets. FSP 142-3 amends the factors an entity should consider in developing renewal or extension assumptions used in determining the useful life of recognized intangible assets under SFAS 142, Goodwill and Other Intangible Assets. This new guidance applies prospectively to intangible assets that are acquired individually or with a group of other assets in business combinations and asset acquisitions. FSP 142-3 is effective for financial statements issued for fiscal years and interim periods beginning after December 15, 2008. The Company determined that the adoption of FSP 142-3 did not have a material impact on the consolidated financial statements of the Company.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

For quantitative and qualitative disclosures about market risk, see Item 7A, Quantitative and Qualitative Disclosures About Market Risk, of the annual report on Form 10-K for the fiscal year ended January 31, 2009. The Company's exposures to market risk have not changed materially since January 31, 2009.

Item 4T. Controls and Procedures

Streamline Health maintains disclosure controls and procedures that are designed to ensure that there is reasonable assurance that the information required to be disclosed in Streamline Health's Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to Streamline Health's management, including its Chief Executive Officer and Interim Chief Financial Officer, as appropriate, to allow timely decisions regarding required

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disclosure based on the definition of disclosure controls and procedures in Exchange Act Rules 13a-15(e) and 15d-14(e). In designing and evaluating the disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

As of the end of the period covered by this report, an evaluation was performed under the supervision and with the participation of Streamline Health's senior management, including the Chief Executive Officer and Interim Chief Financial Officer, of the effectiveness of the design and operation of Streamline Health's disclosure controls and procedures to provide reasonable assurance of achieving the desired objectives of the disclosure controls and procedures. Based on that evaluation, Streamline Health's management, including the Chief Executive and Interim Chief Financial Officer, concluded that there is reasonable assurance that Streamline Health's disclosure controls and procedures were effective as of the end of the period covered by this report and there have been no material changes in Streamline Health's internal control or in the other controls during the quarter ended April 30, 2009 that could materially affect, or is reasonably likely to materially affect, internal controls over financial reporting.

Part II. OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

Streamline Health is, from time-to-time, a party to various legal proceedings and claims, which arise, in the ordinary course of business. Streamline Health is not aware of any legal matters that will have a material adverse effect on Streamline Health's consolidated results of operations or consolidated financial position.

Item 1A. Risk Factors

In addition to the other information set forth in this report and the risk factors set forth below, you should carefully consider the risk factors discussed in Part I, Item 1A, Risk Factors in the annual report on Form 10-K for the fiscal year ended January 31, 2009. The risk factors in the Annual Report have not materially changed since January 31, 2009. The risk factors described below and in the Annual Report on Form 10-K are not the only risks facing the Company. In addition, risks and uncertainties not currently known to the Company or that the Company currently deems to be immaterial also may materially adversely affect the Company, its financial condition and/or operating results.

Foreign Currency Risk

In connection with the Company's expansion into foreign markets, the Company is a receiver of currencies other than the U.S. dollar. Accordingly, changes in exchange rates, and in particular a strengthening of the U.S. dollar, will negatively affect the Company's net sales and gross

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margins as expressed in U.S. dollars. There is also a risk that the Company will have to adjust local currency product pricing due to competitive pressures when there has been significant volatility in foreign currency exchange rates.

Item 3. DEFAULTS UPON SENIOR SECURITIES

The Company was in compliance with all financial covenants at April 30, 2009.

Item 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

On May 27, 2009 Streamline Health Solutions, Inc. convened its Annual Meeting of Stockholders. The stockholders considered the one proposal set forth in Streamline Health's proxy statement relating to the election of the Company's six incumbent directors. The directors were elected as proposed at the May 27, 2009 Annual Meeting.

| Nominee | FOR | WITHHELD | TOTAL ¹ |
|-----------------------|-----------|-----------|--------------------|
| J. Brian Patsy | 6,643,540 | 2,019,080 | 8,662,620 |
| Jonathan R. Phillips | 5,823,185 | 1,800,735 | 7,623,920 |
| Richard C. Levy | 5,823,380 | 1,800,540 | 7,623,920 |
| Jay D. Miller | 5,821,985 | 1,801,935 | 7,623,920 |
| Andrew L. Turner | 5,505,299 | 2,118,691 | 7,623,920 |
| Edward J. VonderBrink | 6,865,057 | 1,797,563 | 8,662,620 |

¹ Total votes cast in the voting of election of directors do not aggregate to the same total for each director due to non-votes.

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Item 6. EXHIBITS

(a) Exhibits

- 3.1(a) Certificate of Incorporation of Streamline Health Solutions, Inc. (*)
- 3.1(b) Certificate of Incorporation of Streamline Health Solutions, Inc., amendment No. 1 (*)
- 3.2 Bylaws of Streamline Health Solutions, Inc. (*)
- 11 Computation of earnings (loss) per common share
- 31.1 Certification of Chief Executive Officer pursuant to Rule 13a -14(a) and Rule 15d 14(a) of the Securities Exchange Act, as Amended
- 31.2 Certification of Chief Financial Officer pursuant to Rule 13a -14(a) and Rule 15d 14(a) of the Securities Exchange Act, as Amended
- 32.1 Certification of the Chief Executive Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002
- 32.2 Certification of the Chief Financial Officer Pursuant to 18 U.S.C. 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002

(*) Incorporated herein by reference from, the Registrant's SEC filings. (See INDEX TO EXHIBITS)

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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 thereunto duly authorized.

STREAMLINE HEALTH SOLUTIONS,
INC.

DATE: June 10, 2009

By: /s/ J. Brian Patsy
J. Brian Patsy
Chief Executive Officer

DATE: June 10, 2009

By: /s/ Donald E. Vick, Jr.
Donald E. Vick, Jr.
Interim Chief Financial Officer

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INDEX TO EXHIBITS

| Exhibit No. | Exhibit |
|-------------|---|
| 3.1(a) | Certificate of Incorporation of Streamline Health Solutions, Inc. f/k/a/ LanVision Systems, Inc. Previously filed with the Commission and incorporated herein by reference from, the Registrant s (LanVision System, Inc.) Registration Statement on Form S-1, File Number 333-01494, as filed with the Commission on April 15, 1996. |
| 3.1(b) | Certificate of Incorporation of Streamline Health Solutions, Inc. f/k/a LanVision Systems, Inc., amendment No. 1 Previously filed with the Commission and incorporated herein by reference from the Registrant s Form 10-Q, as filed with the Commission on September 8, 2006. |
| 3.2 | Bylaws of Streamline Health Solutions, Inc. Previously filed with the Commission and incorporated herein by reference from the Registrant s Form 10-Q, as filed with the Commission on June 5, 2007. |
| 11 | Computation of Earnings (Loss) Per Common Share |
| 31.1 | Certification of Chief Executive Officer pursuant to Rule 13a -14(a) and Rule 15d 14(a) of the Securities Exchange Act, as Amended |
| 31.2 | Certification of Chief Financial Officer pursuant to Rule 13a -14(a) and Rule 15d 14(a) of the Securities Exchange Act, as Amended |
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