

WAGWORKS, INC.
Form S-1MEF
October 03, 2012

As filed with the Securities and Exchange Commission on October 3, 2012

Registration No. 333-

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-1 REGISTRATION STATEMENT

Under The Securities Act of 1933

WAGWORKS, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

8742
(Primary Standard Industrial
Classification Code Number)

94-3351864
(I.R.S. Employer
Identification Number)

1100 Park Place, 4th Floor

San Mateo, California 94403

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(650) 577-5200

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Joseph L. Jackson

Chief Executive Officer

1100 Park Place, 4th Floor

San Mateo, California 94403

(650) 577-5200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

For the quarterly period ended June 30, 2012

Copies to:

David J. Segre, Esq.

Kimberly L. Jackson, Esq.

Christopher L. Kaufman, Esq.

Mark B. Baudler, Esq.

Senior Vice President, General Counsel

Tad J. Freese, Esq.

Wilson Sonsini Goodrich & Rosati

and Secretary

Latham & Watkins LLP

Professional Corporation

1100 Park Place, 4th Floor

140 Scott Drive

650 Page Mill Road

San Mateo, California 94403

Menlo Park, CA 94025

Palo Alto, CA 94304

(650) 577-5200

(650) 328-4600

(650) 493-9300

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. "

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. x 333-183889

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

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If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one): "

Large accelerated filer "
 Non-accelerated filer (Do not check if a smaller reporting company)

Accelerated filer "
 Smaller reporting company "

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share(2)	Proposed Maximum Aggregate Offering Price(1)(2)	Amount of Registration Fee
Common Stock \$0.001 par value	1,150,000	\$17.47	\$20,090,500	\$2,741

- (1) Includes shares that the underwriters have the option to purchase to cover over-allotments, if any. Represents only the additional number of shares being registered. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-183889).
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) under the Securities Act of 1933, as amended, based upon the average of the high and low sales prices of the Registrant's Common Stock as reported by the New York Stock Exchange on October 1, 2012. The Registrant previously registered 5,750,000 shares of its Common Stock at a proposed maximum aggregate offering price of \$101,085,000 on a Registration Statement on Form S-1 (File No. 333-183889), which was declared effective by the Securities and Exchange Commission on October 3, 2012. In accordance with Rule 462(b) under the Securities Act, an additional 1,150,000 shares having a proposed maximum aggregate offering price of \$20,090,500 are hereby registered, which includes shares issuable upon the exercise of the underwriters' over-allotment option.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement is being filed with the Securities and Exchange Commission (the Commission) pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the public offering of common stock of the Registrant contemplated by the Registration Statement on Form S-1, as amended (File No. 333-183889), originally filed by the Registrant on September 13, 2012 (the Prior Registration Statement), and is being filed for the sole purpose of registering additional securities of the same class as were included in the Prior Registration Statement. The contents of the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of San Mateo, State of California, on the 3rd day of October, 2012.

WAGWORKS, INC.

By /s/ Joseph L. Jackson
Joseph L. Jackson

Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Joseph L. Jackson Joseph L. Jackson	Chief Executive Officer and Director (Principal Executive Officer)	October 3, 2012
/s/ Richard T. Green Richard T. Green	Chief Financial Officer (Principal Financial and Accounting Officer)	October 3, 2012
* Richard M. Berkeley	Director	October 3, 2012
* Thomas A. Bevilacqua	Director	October 3, 2012
* Bruce G. Bodaken	Director	October 3, 2012
* Mariann Byerwalter	Director	October 3, 2012
* Jerome D. Gramaglia	Director	October 3, 2012
* John W. Larson	Director	October 3, 2012
* Edward C. Nafus	Director	October 3, 2012

*By /s/ Joseph L. Jackson

Joseph L. Jackson
Attorney in Fact

The Power of Attorney granted by each director was filed as an exhibit to the Prior Registration Statement.

II-2

EXHIBIT INDEX

Exhibit Number	Description
5.1	Opinion of Wilson Sonsini Goodrich & Rosati, Professional Corporation
23.1	Consent of KPMG LLP, Independent Registered Public Accounting Firm
23.2	Consent of Mayer Hoffman McCann P.C., Independent Public Accounting Firm
23.3	Consent of EisnerAmper LLP, Independent Registered Public Accounting Firm
23.4	Consent of Wilson Sonsini Goodrich & Rosati, Professional Corporation (included in Exhibit 5.1)
24.1*	Power of Attorney

* Incorporated by reference from the Prior Registration Statement.