

WAGWORKS, INC.  
Form S-1MEF  
March 12, 2013

As filed with the Securities and Exchange Commission on March 12, 2013

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)  
**1100 Park Place, 4th Floor**

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

**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)

*Copies to:*

**David J. Segre, Esq.**

**Kimberly L. Jackson, Esq.**

**Christopher L. Kaufman, Esq.**

**Mark B. Baudler, Esq.**

**Senior Vice President, General Counsel  
and Secretary**

**Tad J. Freese, Esq.**

**Wilson Sonsini Goodrich & Rosati**

**1100 Park Place, 4th Floor**

**Latham & Watkins LLP**

**Professional Corporation**

**San Mateo, California 94403**

**140 Scott Drive**

**650 Page Mill Road**

**(650) 577-5200**

**Menlo Park, CA 94025**

**Palo Alto, CA 94304**

**(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 333-186980

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 " Accelerated filer "  
 Non-accelerated filer  (Do not check if a smaller reporting company) 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	900,000	\$24.22	\$21,798,000	\$2,974

- (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. 333-186980).
- (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 March 11, 2013. The Registrant previously registered 5,575,782 shares of its Common Stock at a proposed maximum aggregate offering price of \$129,525,416 on a Registration Statement on Form S-1 (File No. 333-186980), which was declared effective by the Securities and Exchange Commission on March 12, 2013. In accordance with Rule 462(b) under the Securities Act, an additional 900,000 shares having a proposed maximum aggregate offering price of \$21,798,000 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. 333-186980), originally filed by the Registrant on March 1, 2013 (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.

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**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 12<sup>th</sup> day of March, 2013.

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	Chief Executive Officer and Director (Principal	March 12, 2013
Joseph L. Jackson	Executive Officer)	
/s/ Richard T. Green	Chief Financial Officer (Principal Financial and	March 12, 2013
Richard T. Green	Accounting Officer)	
*	Director	March 12, 2013
Richard M. Berkeley		
*	Director	March 12, 2013
Thomas A. Bevilacqua		
*	Director	March 12, 2013
Bruce G. Bodaken		
*	Director	March 12, 2013
Mariann Byerwalter		
*	Director	March 12, 2013
Jerome D. Gramaglia		
*	Director	March 12, 2013
John W. Larson		
*	Director	March 12, 2013
Edward C. Nafus		

\*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.

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
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 EisnerAmper LLP, Independent Registered Public Accounting Firm
23.3	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.