

Altisource Portfolio Solutions S.A.  
Form 8-K/A  
January 30, 2014

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM 8-K/A**

(Amendment No. 1)

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**CURRENT REPORT**

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

Date of Report (Date of earliest event reported): **November 15, 2013**

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**ALTISOURCE PORTFOLIO SOLUTIONS S.A.**

(Exact name of Registrant as specified in its charter)

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**Luxembourg**  
(State or other jurisdiction of  
incorporation)

**001-34354**  
(Commission File Number)

**Not Applicable**  
(I.R.S. Employer  
Identification No.)

**291, Route d Arlon**

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**L-1150 Luxembourg**

**Grand Duchy of Luxembourg**

(Address of principal executive offices including zip code)

**+352 2469 7900**

(Registrant's telephone number, including area code)

**NOT APPLICABLE**

(Former name or former address, if changed since last report)

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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))
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### Explanatory Note

On November 20, 2013, Altisource Portfolio Solutions S.A. ( Altisource ) filed a Current Report on Form 8-K (the Original 8-K ) to report its acquisition of all of the outstanding limited liability company interests of Equator, LLC, a California limited liability company.

This Amendment No. 1 on Form 8-K/A is being filed to amend the Original 8-K to include the financial information referred to in Item 9.01(a) and (b) below relating to the acquisition and to provide the consent of the independent auditors.

### Forward-Looking Statements

Certain statements in this report on Form 8-K/A, including, but not limited to, assumptions related to the valuation of assets and estimates utilized in development of the unaudited pro forma combined financial statements are forward-looking statements made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. These forward-looking statements may be identified by the use of terminology such as anticipate, intend, expect, may, could, should, would, plan, estimate, believe, predict, potential or of these terms and other comparable terminology.

Forward-looking statements are not guarantees of future performance and involve a number of assumptions, risks and uncertainties that could cause actual results to differ materially. Important factors that could cause actual results to differ materially from those suggested by the forward-looking statements include, but are not limited to, the following:

- our ability to retain our existing customers, expand relationships and attract new customers;
- the level of loan delinquencies;
- the level of origination volume;
- technology failures;
- our business is dependent on the trend toward outsourcing;
- our ability to raise debt;
- success is dependent on our directors, executive officers and key personnel; and
- our ability to comply with and burdens imposed by changes in governmental regulations, taxes and policies.

Further information on the risks specific to our business are detailed within our other reports and filings with the Securities and Exchange Commission including our Annual Report on Form 10-K for the year ended December 31, 2012, our Quarterly Reports on Form 10-Q and our

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Current Reports on Form 8-K.

We caution you not to place undue reliance on these forward-looking statements as they reflect our view only as of the date of this report. We are under no obligation (and expressly disclaim any obligation) to update or alter any forward-looking statements contained herein to reflect any change in our expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.

**Item 9.01 Financial Statements and Exhibits.**

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

(i) Attached hereto as Exhibit 99.1 and incorporated by reference herein is the audited balance sheet of Equator, LLC as of December 31, 2012, and the related statements of operations, members' deficit and cash flows for the year ended December 31, 2012.

(ii) Attached hereto as Exhibit 99.2 and incorporated by reference herein is the unaudited balance sheet of Equator, LLC as of September 30, 2013, and the related statements of operations, members' deficit and cash flows for the nine months ended September 30, 2013 and 2012.

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

Attached hereto as Exhibit 99.3 and incorporated by reference herein is the unaudited pro forma combined balance sheet as of September 30, 2013 and the combined statements of operations for the nine months ended September 30, 2013 and the year ended December 31, 2012.

**(d) Exhibits.**

The following exhibits are filed as part of this report:

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
23.1	Consent of Independent Auditors
99.1	Audited balance sheet of Equator, LLC as of December 31, 2012, and the related statements of operations, members' deficit and cash flows for the year ended December 31, 2012
99.2	Unaudited balance sheet of Equator, LLC as of September 30, 2013, and the related unaudited statements of operations, members' deficit and cash flows for the nine months ended September 30, 2013 and 2012
99.3	Unaudited pro forma combined balance sheet as of September 30, 2013 and the combined statements of operations for the nine months ended September 30, 2013 and the year ended December 31, 2012

**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 hereunto duly authorized.

Date: January 30, 2014

**Altisource Portfolio Solutions S.A.**

By: /s/ Michelle D. Esterman  
Name: Michelle D. Esterman  
Title: Chief Financial Officer