

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

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FILER

MPC CORP

CIK: **1289871** | IRS No.: **841577562** | State of Incorporation: **CO** | Fiscal Year End: **1231**
Type: **8-K/A** | Act: **34** | File No.: **001-32306** | Film No.: **071296458**
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906 E. KARCHER RD.
NAMPA ID 83687

Business Address
906 E. KARCHER RD.
NAMPA ID 83687
208-893-3434

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K/A

AMENDMENT NO.2 TO CURRENT REPORT

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

October 1, 2007

Date of Report (Date of earliest event reported)

MPC CORPORATION

(Exact Name of Registrant as Specified in Charter)

Colorado
(State or Other Jurisdiction
of Incorporation)

0-115404
(Commission File No.)

84-1577562
(IRS Employer
Identification No.)

906 East Karcher Road, Nampa, ID 83687
(Address of principal executive offices)

(208) 893-3434
(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:

- Written communication 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))

Explanatory Note

On October 1, 2007, MPC Corporation (MPC), through its wholly-owned subsidiary MPC-Pro, LLC, purchased from Gateway, Inc. and Gateway Technologies, the Professional Division, the portion of the Consumer Direct Division that markets business-related products, and a portion of the Customer Care & Support department that provides technical services to customers of the Professional and Consumer Direct Divisions (collectively, the "Professional Business") pursuant to an Asset Purchase Agreement dated September 4, 2007. On October 9, 2007, MPC filed a Current Report on Form 8-K to report the completion of the acquisition of the Professional Business. On December 10, 2007, MPC filed Form 8-K/A (Amendment No. 1) to provide certain financial information required by Item 9.01 that was previously unavailable. This Current Report on Form 8-K/A (Amendment No. 2) is being filed for the sole purpose of attaching Exhibit 23.1 (Consent of Independent Registered Public Accountants), which was removed from Amendment No. 1 by the EDGAR filing system because of a transmission error.

Except as described above, this Form 8-K/A (Amendment No. 2) does not update information presented in the Company's Current Report on Form 8-K originally filed October 9, 2007.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

23.1* Consent of Independent Registered Public Accountants

99.1** Consolidated Statements of Assets Sold and Liabilities Transferred and Revenue and Direct Expenses of the Gateway Professional Business as of December 31, 2005, and 2006 and September (unaudited) and for the Years Ended December 31, 2004, 2005, and 2006 and for the Nine Months Ended September 30, 2006 and 2007 (unaudited)

99.2** Pro forma Condensed Consolidated Balance Sheet of MPC Corporation as of September 30, 2007

99.3** Forecasted Condensed Consolidated Statement of Operations of MPC Corporation for the Three Months ended December 31, 2007 including the revenues and expenses of the Professional Business and Forecasted Condensed Consolidated Statement of Operations of MPC Corporation for the Year ended December 31, 2008 including the revenues and expenses of the Professional Business

* Filed herewith

** Filed with Current Report on Form 8-K (Amendment No. 1) on December 10, 2007

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.

MPC CORPORATION

Date: December 10, 2007

By: /s/ Curtis M. Akey
Curtis M. Akey
Vice President, Chief Financial
Officer, Treasurer and Secretary

EXHIBIT INDEX

Exhibit No.	Description
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99.3**	Forecasted Condensed Consolidated Statement of Operations of MPC Corporation for the Three Months ended December 31, 2007 including the revenues and expenses of the Professional Business and Forecasted Condensed Consolidated Statement of Operations of MPC Corporation for the Year ended December 31, 2008 including the revenues and expenses of the Professional Business

* Filed herewith

** Filed with Current Report on Form 8-K (Amendment No. 1) on December 10, 2007

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement Nos. 333-138529 and 333-128846 on Form S-3 and Registration Statement No. 333-126867 on Form S-8 of our report dated November 27, 2007 related to the consolidated statements of assets sold and liabilities transferred to MPC Corporation and consolidated revenue and direct expenses of the Gateway Professional Business as of December 31, 2006 and 2005 and for each of the three years in the period ended December 31, 2006 appearing in this Form 8-K/A of MPC Corporation dated December 10, 2007.

/s/ DELOITTE & TOUCHE LLP

Costa Mesa, California
December 7, 2007