
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D. C. 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

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

Date of Report (Date of earliest event reported): **May 5, 2020**

ATN INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of incorporation)

001-12593
(Commission File Number)

47-0728886
(IRS Employer
Identification No.)

**500 Cummings Center
Beverly, MA 01915**

(Address of principal executive offices and zip code)

(978) 619-1300

(Registrant's telephone number, including area code)

N/A

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

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))

Title of Each Class

Common Stock, par value \$.01 per share

Trading Symbol(s)

ATNI

Name of each exchange on which registered

The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 2.02 Results of Operations and Financial Condition.

As previously reported in the Current Report on Form 8-K filed with the U.S. Securities and Exchange Commission on April 29, 2020 by ATN International, Inc. (the “Company”), effective January 1, 2020, the Company announced the restructuring of its presentation of revenue in the Condensed Consolidated Statements of Operations and in the Selected Segment Financial Information tables. This change is intended to better align the Company’s reporting of financial performance with industry competitors, the views of Company management, and to facilitate a more constructive dialogue with the investment community.

On April 29, 2020, the Company issued a press release announcing its first quarter 2020 financial results (the “Earnings Release”). On May 5, 2020, the Company furnished a Current Report on Form 8-K (the “Original 8-K”) disclosing certain recast historical financial information for the 2019 fiscal year. On May 11, 2020, the Company filed its Quarterly Report on Form 10-Q for the first quarter ended March 31, 2020 (the “Form 10-Q”). The Company is now re-presenting certain information provided within the Earnings Release, the Original 8-K and the Form 10-Q, refining the footnote disclosure allocation of revenues by category within a segment.

On June 8, 2020, the Company posted on its website updated recast historical financial information reflecting the refined allocations for the three month periods ended March 31, 2019, June 30, 2019, September 30, 2019, December 31, 2019 and March 31, 2020. To the extent applicable, this updated recast historical information is intended to supersede the information provided by the Company in the Earnings Release, the Original 8-K and the Form 10-Q. The updated recast financial information is attached hereto as Exhibit 99.1 and is available at <https://ir.atni.com/financial-information>.

Item 7.01 Regulation FD Disclosure

The information provided in Item 2.02 of this Current Report on Form 8-K/A is incorporated by reference into this Item 7.01.

The foregoing changes impact only the manner in which the results for the Company's performance were previously reported, are being furnished solely to aid investors by providing supplemental information, and do not represent a restatement of the Company's previously issued consolidated financial statements that were included in the Company's 2019 Form 10-K, as amended or the Form 10-Q. The Company's quarterly 2019 and first quarter 2020 recast financial information is attached as Exhibit 99.1. In accordance with General Instruction B.2 of Form 8-K, the information in Items 2.02 and 7.01 of this Current Report on Form 8-K/A, including Exhibit 99.1, shall not be deemed “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. The information in Items 2.02 and 7.01 of this Current Report on Form 8-K/A shall not be incorporated by reference into any filing or other document pursuant to the Securities Act of 1933, as amended, except as may be expressly set forth by specific reference in such filing or document.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

[99.1 Updated Recast 2019 and First Quarter 2020 Quarterly Revenue Categories.](#)

104 Cover page formatted in Inline XBRL.

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.

ATN INTERNATIONAL, INC.

By: /s/ Justin D. Benincasa
Justin D. Benincasa
Chief Financial Officer

Dated: June 8, 2020.

Updated Recast 2019 and First Quarter 2020 Quarterly Revenue Categories

Three Months Ended March 31, 2019

	International Telecom	US Telecom	Renewable Energy	Corporate and Other	Consolidated
Revenues					
Communications Services	\$ 79,121	\$ 21,493	\$ -	\$ -	\$ 100,614
Other	1,196	-	1,490	-	2,686
Total	\$ 80,317	\$ 21,493	\$ 1,490	\$ -	\$ 103,300
Communications Services					
Mobility	\$ 20,395	\$ 2,694	\$ -	\$ -	\$ 23,089
Fixed	56,126	1,959	-	-	58,085
Carrier Services	2,261	16,840	-	-	19,101
Other	339	-	-	-	339
Total	\$ 79,121	\$ 21,493	\$ -	\$ -	\$ 100,614
Other					
Construction	-	-	-	-	-
Renewable Energy	-	-	1,490	-	1,490
Managed Services	1,196	-	-	-	1,196
Management Fees	-	-	-	-	-
Other	-	-	-	-	-
Other	\$ 1,196	\$ -	\$ 1,490	\$ -	\$ 2,686

Three Months Ended June 30, 2019

	International Telecom	US Telecom	Renewable Energy	Corporate and Other	Consolidated
Revenues					
Communications Services	\$ 78,605	\$ 26,414	\$ -	\$ -	\$ 105,019
Other	1,254	-	1,448	-	2,702
Total	\$ 79,859	\$ 26,414	\$ 1,448	\$ -	\$ 107,721
Communications Services					
Mobility	\$ 21,007	\$ 2,800	\$ -	\$ -	\$ 23,807
Fixed	54,954	3,622	-	-	58,576
Carrier Services	2,306	19,992	-	-	22,298
Other	338	-	-	-	338
Total	\$ 78,605	\$ 26,414	\$ -	\$ -	\$ 105,019
Other					
Construction	-	-	-	-	-
Renewable Energy	-	-	1,448	-	1,448
Managed Services	1,254	-	-	-	1,254
Management Fees	-	-	-	-	-
Other	-	-	-	-	-
Other	\$ 1,254	\$ -	\$ 1,448	\$ -	\$ 2,702

Three Months Ended September 30, 2019

	International Telecom	US Telecom	Renewable Energy	Corporate and Other	Consolidated
Revenues					
Communications Services	\$ 79,947	\$ 32,893	\$ -	\$ -	\$ 112,840
Other	1,338	-	1,438	-	2,776
Total	\$ 81,285	\$ 32,893	\$ 1,438	\$ -	\$ 115,616
Communications Services					
Mobility	\$ 21,364	\$ 2,601	\$ -	\$ -	\$ 23,965
Fixed	55,845	4,304	-	-	60,149
Carrier Services	2,403	25,988	-	-	28,391
Other	335	-	-	-	335
Total	\$ 79,947	\$ 32,893	\$ -	\$ -	\$ 112,840
Other					
Construction	-	-	-	-	-
Renewable Energy	-	-	1,438	-	1,438
Managed Services	1,338	-	-	-	1,338
Management Fees	-	-	-	-	-
Other	-	-	-	-	-
Other	\$ 1,338	\$ -	\$ 1,438	\$ -	\$ 2,776

Three Months Ended December 31, 2019

	International Telecom	US Telecom	Renewable Energy	Corporate and Other	Consolidated
Revenues					
Communications Services	\$ 81,787	\$ 27,849	\$ -	\$ -	\$ 109,636
Other	1,292	-	1,158	-	2,450
Total	\$ 83,079	\$ 27,849	\$ 1,158	\$ -	\$ 112,086
Communications Services					
Mobility	\$ 21,794	\$ 2,437	\$ -	\$ -	\$ 24,231
Fixed	57,609	4,326	-	-	61,935
Carrier Services	2,100	21,086	-	-	23,186
Other	284	-	-	-	284
Total	\$ 81,787	\$ 27,849	\$ -	\$ -	\$ 109,636
Other					
Construction	-	-	-	-	-
Renewable Energy	-	-	1,158	-	1,158
Managed Services	1,292	-	-	-	1,292
Management Fees	-	-	-	-	-
Other	-	-	-	-	-
Other	\$ 1,292	\$ -	\$ 1,158	\$ -	\$ 2,450

Three Months Ended March 31, 2020

	International Telecom	US Telecom	Renewable Energy	Corporate and Other	Consolidated
Revenues					
Communications Services	\$ 80,605	\$ 27,299	\$ -	\$ -	\$ 107,904
Other	1,679	-	1,322	-	3,001
Total	\$ 82,284	\$ 27,299	\$ 1,322	\$ -	\$ 110,905
Communications Services					
Mobility	\$ 20,230	\$ 2,403	\$ -	\$ -	\$ 22,633
Fixed	57,741	4,825	-	-	62,566
Carrier Services	2,298	20,071	-	-	22,369
Other	336	-	-	-	336
Total	\$ 80,605	\$ 27,299	\$ -	\$ -	\$ 107,904
Other					
Construction	-	-	-	-	-
Renewable Energy	-	-	1,322	-	1,322
Managed Services	1,679	-	-	-	1,679
Management Fees	-	-	-	-	-
Other	-	-	-	-	-
Other	\$ 1,679	\$ -	\$ 1,322	\$ -	\$ 3,001