

Edgar Filing: Elah Holdings, Inc. - Form SC 13G/A

Elah Holdings, Inc.  
 Form SC 13G/A  
 June 08, 2018

UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
 (Amendment No. 5 )

Elah Holdings, Inc.  
 (Name of Issuer)

Common Shares  
 (Title of Class of Securities)

28413L105  
 (CUSIP Number)

May 31, 2018  
 (Date of Event which Requires Filing of This Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)  
  Rule 13d-1(c)  
  Rule 13d-1(d)

CUSIP No. 28413L105

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1	NAME OF REPORTING PERSON	Hotchkis and Wiley Capital Management, LLC	
	S.S OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON		95-4871957
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2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP		(a) <input type="checkbox"/> <input type="checkbox"/>
	Joint filing		(b) <input type="checkbox"/> <input type="checkbox"/>
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3	SEC USE ONLY		
-----			
4	CITIZENSHIP OR PLACE OF ORGANIZATION		Delaware
-----			
	NUMBER OF	5	SOLE VOTING POWER
	SHARES		19,520
	BENEFICIALLY	-----	
	OWNED BY	6	SHARED VOTING POWER
	EACH		0
	REPORTING	-----	
	PERSON	7	SOLE DISPOSITIVE POWER
	WITH		23,550
		-----	
		8	SHARED DISPOSITIVE POWER
			0
-----			
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		

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23,550 shares (Ownership disclaimed pursuant to Section 13d-4 of the 1934 Act)

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 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES \_\_\_\_\_  
 -----  
 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 3.19%  
 -----  
 12 TYPE OF REPORTING PERSON IA  
 -----

CUSIP No. 28413L105

-----  
 1 NAME OF REPORTING PERSON Hotchkis and Wiley Small Cap Value Fund  
 S.S OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON 22-2617726  
 -----

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)  |  
(b)

3 SEC USE ONLY  
 -----

4 CITIZENSHIP OR PLACE OF ORGANIZATION Delaware  
 -----

NUMBER OF	5	SOLE VOTING POWER	11,538
SHARES			
BENEFICIALLY	-----	-----	-----
OWNED BY	6	SHARED VOTING POWER	0
EACH			
REPORTING	-----	-----	-----
PERSON	7	SOLE DISPOSITIVE POWER	11,538
WITH			
	-----	-----	-----
	8	SHARED DISPOSITIVE POWER	0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 11,538 shares (Ownership disclaimed pursuant to Section 13d-4 of the 1934 Act)  
 -----

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 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES \_\_\_\_\_  
 -----  
 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 1.56%  
 -----  
 12 TYPE OF REPORTING PERSON IV  
 -----

Item 1(a). Name of Issuer:  
 Elah Holdings, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:  
 3700 Park East Drive  
 Suite 300

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Beachwood, Ohio 44122

- Item 2(a). Name of Person Filing:
- (a) Hotchkis and Wiley Capital Management, LLC
  - (b) Hotchkis and Wiley Small Cap Value Fund
- Item 2(b). Address of Principal Business Office or, if none, Residence:
- (a) 725 S. Figueroa Street 39th Fl, Los Angeles, CA 90017
  - (b) 725 S. Figueroa Street 39th Fl, Los Angeles, CA 90017
- Item 2(c). Citizenship
- (a) Delaware
  - (b) Delaware
- Item 2(d). Title of Class of Securities:
- Common Shares
- Item 2(e). CUSIP Number:
- 28413L105
- Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:
- (a) / / Broker or dealer registered under Section 15 of the Exchange Act.
  - (b) / / Bank as defined in Section 3(a)(6) of the Exchange Act.
  - (c) / / Insurance company as defined in Section 3(a)(19) of the Exchange Act.
  - (d) /X/ Investment company registered under Section 8 of the Investment Company Act.(as to 2(a)(b) above)
  - (e) /X/ An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).(as to 2(a)(a) above)
  - (f) / / An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).
  - (g) / / A parent holding company or control person in accordance with Rule 13d-1(b)(ii)(G).
  - (h) / / A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.
  - (i) / / A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act.
  - (j) / / Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
- Item 4(a). Amount beneficially owned:
- (a) 23,550 (Ownership disclaimed pursuant to Section 13d-4 of the 1934 Act)(includes ownership reported in 4(a)(b) below)
  - (b) 11,538
- Item 4(b). Percent of class:
- (a) 3.19% (includes ownership reported in 4(b)(b) below)
  - (b) 1.56%
- Item 4(c). Number of shares as to which the person has:
- (i) Sole power to vote or to direct the vote:

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(a) 19,520 (includes ownership reported in 4(c)(i)(b) below)  
(b) 11,538

(ii) Shared power to vote or to direct the vote:  
(a) 0  
(b) 0

(iii) Sole power to dispose or to direct the disposition of:  
(a) 23,550 (includes ownership reported in 4(c)(iii)(b) below)  
(b) 11,538

(iv) Shared power to dispose or to direct the disposition of:  
(a) 0  
(b) 0

Note that certain of HWCM's clients have retained voting power over the Common Shares that they beneficially own. Accordingly, HWCM has the power to dispose of more Common Shares than it can vote.

Item 5. Ownership of Five Percent or Less of a Class.

(a) If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following

(b) If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: June 7, 2018  
Signature: /s/ Tina H. Kodama  
Name/Title: Tina H. Kodama  
Chief Compliance Officer

EXHIBIT A

The undersigned investment company hereby acknowledges and agrees that a report on Schedule 13G filed by Hotchkis and Wiley Capital Management, LLC on or about the date hereof, relating to the Elah Holdings, Inc. is filed on behalf of the undersigned.

Dated: June 7, 2018

Hotchkis and Wiley Small Cap value Fund

By: /s/ Tina H. Kodama

Tina H. Kodama  
Chief Compliance Officer