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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

**FORM 10-K/A**

(Mark One)

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the fiscal year ended December 31, 2013

or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number **000-53620**

**NEULION, INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of  
Incorporation or Organization)

**98-0469479**

(I.R.S. Employer  
Identification No.)

**1600 Old Country Road, Plainview, New York**  
(Address of Principal Executive Offices)

**11803**  
(Zip Code)

Registrant's telephone number, including area code **(516) 622-8300**

Securities registered pursuant to Section 12(b) of the Act:

Title of each class  
**None**

Name of exchange on which registered

Securities registered pursuant to Section 12(g) of the Act:

**Common Stock**

(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☐

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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                                                | <input type="checkbox"/> | Accelerated filer         | <input type="checkbox"/>            |
| Non-accelerated filer<br>(Do not check if a smaller reporting company) | <input type="checkbox"/> | Smaller reporting company | <input checked="" type="checkbox"/> |

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒.

The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold as of the last business day of the registrant’s most recently completed second fiscal quarter was \$34,600,678.

As of March 7, 2014, there were 170,998,761 shares of the registrant’s common stock, \$0.01 par value, outstanding.

#### EXPLANATORY NOTE

We are filing this Form 10-K/A to amend certain disclosures contained in our Annual Report on Form 10-K for the fiscal year ended December 31, 2013 (the “Original Form 10-K”) filed with the Securities and Exchange Commission (the “SEC”) on March 13, 2014, which disclosures were incorporated by reference from our definitive proxy statement filed with the SEC on April 21, 2014. This Form 10-K/A amends and restates the following portions of the Original Form 10-K: (i) the Cover Page to correct the aggregate market value of common equity held by non-affiliates; and (ii) Item 12 of Part III to reflect the beneficial ownership of certain shares that were inadvertently excluded from the table. Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), this Form 10-K/A also contains new certifications included as Exhibits 31.1 and 31.2 hereto.

This Form 10-K/A does not reflect events occurring after the filing of the Original Form 10-K or modify or update the disclosures in the Original Form 10-K, except as set forth in this Form 10-K/A, and should be read in conjunction with the Original Form 10-K and our other filings with the SEC.

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## PART III

### Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

#### SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth, as of April 15, 2014, certain information concerning the beneficial ownership of our common stock by (i) each stockholder known by us to own beneficially five percent or more of our outstanding common stock; (ii) each director; (iii) each Named Executive Officer; and (iv) all of our executive officers and directors as a group.

| Name and Address of Beneficial Owner (1)           | Shares Beneficially Owned (2) | Percent of Class (3) |
|----------------------------------------------------|-------------------------------|----------------------|
| Nancy Li                                           | 40,768,596(4)                 | 23.4%                |
| Charles B. Wang                                    | 34,701,993(5)                 | 19.8%                |
| G. Scott Paterson                                  | 9,650,438(6)                  | 5.5%                 |
| J. Christopher Wagner                              | 1,805,542(7)                  | 1.0%                 |
| Michael (Horngwei) Her                             | 3,105,453(8)                  | 1.8%                 |
| David Kronfeld                                     | 30,476,471(9)                 | 15.1%                |
| JK&B Capital V, L.L.C.(10)                         | 27,986,022(11)                | 14.6%                |
| AvantaLion LLC                                     | 22,820,650(12)                | 13.9%                |
| John E. Anderson                                   | 335,794                       | *                    |
| Gabriel A. Battista                                | 470,569(13)                   | *                    |
| Shirley Strum Kenny                                | 545,508                       | *                    |
| Roy E. Reichbach                                   | 5,691,382(14)                 | 3.3%                 |
| All officers and directors as a group (12 persons) | <u>131,086,613</u>            | <u>63.5%</u>         |

\*Less than 1%.

- (1) Unless otherwise indicated, the address of such individual is c/o NeuLion, Inc., 1600 Old Country Road, Plainview, New York 11803.
- (2) The total number of shares beneficially owned includes shares over which the named person could have acquired voting power or investment power within 60 days after April 15, 2014.
- (3) Based upon 173,583,901 shares of common stock outstanding as of April 15, 2014.
- (4) Includes (i) 56,040 shares of common stock held indirectly by two trusts for the benefit of Ms. Li's children for which Ms. Li is the trustee and (ii) 1,012,500 shares of common stock underlying options granted under our Stock Option Plan. Excludes 34,701,933 shares of Common Stock beneficially owned by Mr. Wang, Ms. Li's spouse, of which Ms. Li disclaims beneficial ownership. See Footnote (5) below.
- (5) Includes (i) 22,820,650 shares of common stock held by AvantaLion, a limited liability company controlled by Mr. Wang, (ii) 256,040 shares of common stock held indirectly by two trusts for the benefit of Mr. Wang's grandchildren, for which Mr. Wang is the trustee and (iii) 1,617,045 shares of common stock underlying warrants that are only exercisable on a cashless basis. Excludes (i) 40,768,956 shares of common stock beneficially owned by Ms. Li, Mr. Wang's spouse, (ii) 12,033,989 shares of Preferred Stock owned by JK&B Capital V Special Opportunity Fund, L.P. ("JK&B SOF"), an entity in which Mr. Wang has an 86% pecuniary interest, and (iii) 5,000,000 shares of common stock held by a trust for the benefit of Mr. Wang's children (the "2012 Trust"). Mr. Wang does not have voting or dispositive power over the shares held by Ms. Li, JK&B SOF, or the 2012 Trust and disclaims beneficial ownership of all such shares.
- (6) Includes (i) 625,000 shares of common stock held by entities controlled by Mr. Paterson, (ii) 35,000 shares of common stock held by the G. Scott Paterson Foundation, and (iii) 545,148 shares of common stock underlying warrants that are only exercisable on a cashless basis. Excludes (i) 850,000 shares of common stock and (ii) 94,713 shares of common stock underlying warrants that are only exercisable on a cashless basis held by a trust for the benefit of Mr. Paterson's family. Mr. Paterson does not exercise voting or investment powers over this trust and disclaims beneficial ownership of all such shares of Common Stock.

- (7) Includes 287,500 shares of common stock underlying options.
  - (8) Includes 362,500 shares of common stock underlying options.
  - (9) Includes 2,006,300 shares of common stock directly owned by DKB JTV Holdings, LLC, an entity controlled by Mr. Kronfeld. Mr. Kronfeld disclaims beneficial ownership of such shares except to the extent of his pecuniary interest therein. Also includes (i) 15,952,033 shares of Preferred Stock directly owned by JK&B Capital V, L.P. ("JK&B") and (ii) 12,033,989 shares of Preferred Stock directly owned by JK&B SOF. Mr. Kronfeld is the managing member of JK&B Capital V, L.L.C., the general partner of JK&B Management V, L.P. ("JK&B Management"). JK&B Management is the general partner of both JK&B and JK&B SOF. Mr. Kronfeld disclaims beneficial ownership of the Preferred Stock owned by JK&B and JK&B SOF except to the extent of his pecuniary interest therein.
  - (10) The address of this beneficial owner is c/o JK&B Capital, Two Prudential Plaza, 180 N. Stetson Avenue, Suite 4500, Chicago, Illinois 60601.
  - (11) Represents 15,952,033 shares of common stock underlying Preferred Stock directly owned by JK&B and 12,033,989 shares of common stock underlying Preferred Stock directly owned by JK&B SOF. Mr. Kronfeld is the managing member of JK&B Capital V, L.L.C., the general partner of JK&B Management. JK&B Management is the general partner of both JK&B and JK&B SOF. Mr. Kronfeld, JK&B Capital V, L.L.C. and JK&B Management each may be deemed to have sole voting and dispositive power over such shares. See Footnote (9) above.
  - (12) AvantaLion is a limited liability company controlled by Mr. Wang. See Footnote (5) above.
  - (13) Includes 103,061 shares of common stock underlying Preferred Stock held by The Gabriel A. Battista Revocable Trust Under a Trust dated August 22, 2006.
  - (14) Includes (i) 337,500 shares of common stock underlying options and (ii) 5,000,000 shares of common stock held by the 2012 Trust. Mr. Reichbach is the trustee of the 2012 Trust and in such capacity has voting and dispositive control with respect to such shares. Mr. Reichbach disclaims beneficial ownership of the shares held by the 2012 Trust.
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## EQUITY COMPENSATION PLAN INFORMATION

The following table provides information as of December 31, 2013 with respect to compensation plans (including individual compensation arrangements) under which our equity securities are authorized for issuance:

| Plan Category                                                     | Number of securities to be issued upon exercise of outstanding options, warrants and rights | Weighted-average exercise price of outstanding options, warrants and rights | Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column(a)) |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                   | (a)                                                                                         | (b)                                                                         | (c)                                                                                                                                        |
| <b>Equity compensation plans approved by security holders</b>     |                                                                                             |                                                                             |                                                                                                                                            |
| 2012 Omnibus Securities and Incentive Plan (1)                    | 14,193,000                                                                                  | \$0.44                                                                      | 4,807,000                                                                                                                                  |
| Second Amended and Restated Stock Option Plan (2)                 | 10,074,500                                                                                  | \$0.40                                                                      | 11,216,292                                                                                                                                 |
| Amended and Restated Directors' Compensation Plan (3)             | 0                                                                                           | N/A                                                                         | 2,699,893                                                                                                                                  |
| Employee Share Purchase Plan (4)                                  | N/A                                                                                         | N/A                                                                         | N/A                                                                                                                                        |
| <b>Equity compensation plans not approved by security holders</b> |                                                                                             |                                                                             |                                                                                                                                            |
| None                                                              | N/A                                                                                         | N/A                                                                         | N/A                                                                                                                                        |
| <b>Total</b>                                                      | <b>24,267,500</b>                                                                           | <b>\$0.42</b>                                                               | <b>18,723,185</b>                                                                                                                          |

- (1) The maximum number of shares of common stock issuable upon exercise of securities granted pursuant to the 2012 Omnibus Securities and Incentive Plan (the "2012 Plan") shall be 20,000,000.
- (2) The maximum number of shares of common stock issuable upon exercise of options granted pursuant to the Second Amended and Restated Stock Option Plan (the "Stock Option Plan") is equal to the greater of (i) 4,000,000 shares of common stock and (ii) 12.5% of the number of issued and outstanding shares of common stock from time to time. As a result, any increase in the issued and outstanding shares will result in an increase in the number of shares of common stock available for issuance under the Stock Option Plan, and any exercises of options will make new grants available under the Stock Option Plan. No new option awards will be made under the Stock Option Plan, however, outstanding awards under the Stock Option Plan will remain in effect pursuant to their terms. All future awards of options will be made under the 2012 Plan.
- (3) Shares of common stock are issued directly under the Amended and Restated Directors' Compensation Plan ("Directors' Compensation Plan") without exercise of any option, warrant or right.
- (4) We have not issued shares under the Employee Share Purchase Plan since its approval by our stockholders.

On May 9, 2012 (the "Issuance Date"), we executed a warrant certificate in favor of Raine Advisors LLC, a consultant, for the issuance of up to 3,789,482 warrants to purchase up to such number of shares of our common stock at an exercise price of \$0.2201 per share (a weighted-average exercise price of \$0.2201 per share). On the Issuance Date, 1,894,741 warrants automatically vested. The remaining 1,894,741 warrants shall vest on such date that occurs prior to the expiration date, which shall be 10 years from the Issuance Date, upon Raine's satisfaction of certain conditions set forth in the warrant certificate. All of such warrants were outstanding as of December 31, 2013.

## PART IV

### Item 15. Exhibits, Financial Statement Schedules

- (a) (1) Financial Statements
  - Consolidated Balance Sheets
  - Consolidated Statements of Operations and Comprehensive Loss
  - Consolidated Statements of Equity
  - Consolidated Statements of Cash Flows
  - Notes to Consolidated Financial Statements
- (2) Financial Statement Schedules
  - None.
- (b) Exhibits

The following exhibits are filed as part of this report:

| Exhibit No. | Description                                                                                                                                                                                                                                                                                                                                          |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1         | Share Exchange Agreement dated as of August 12, 2010 by and among NeuLion, Inc., AvantaLion LLC and Wang Yunchuan, Hao Jingfang, Wang Qi, Tan Zhongjun, Wang Xiaohong, Shu Wei, and Zhao Yun (incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K, filed August 18, 2010)                                          |
| 3.1         | Certificate of Domestication (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed December 6, 2010)                                                                                                                                                                                                           |
| 3.2         | Certificate of Incorporation (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 8-K/A filed February 18, 2011)                                                                                                                                                                                                        |
| 3.3         | By-laws (incorporated by reference to Exhibit 3.3 to the Company's Current Report on Form 8-K filed December 6, 2010)                                                                                                                                                                                                                                |
| 3.4         | Certificate of Amendment to the Certificate of Incorporation, as amended (incorporated by reference to Exhibit 3.3 to the Company's Current Report on Form 8-K filed June 9, 2011)                                                                                                                                                                   |
| 3.5         | Certificate of Designation for Class 4 Preference Shares (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed July 1, 2011)                                                                                                                                                                                   |
| 4.1         | Form of stock specimen (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed December 6, 2010)                                                                                                                                                                                                                 |
| 4.2         | Form of Warrant (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                                                                                      |
| 4.3         | Warrant Certificate, dated September 25, 2012, issued to D&D Securities (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                              |
| 4.4         | Convertible Note, dated September 25, 2012, in favor of Charles B. Wang (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                              |
| 9.1         | Voting Trust Agreement, dated as of October 20, 2008, among Charles B. Wang, Nancy Li, AvantaLion LLC, Jianbing Duan, Computershare Trust Company of Canada and JumpTV Inc. (incorporated by reference to Exhibit 9 to the Company's Registration Statement on Form 10 filed April 9, 2009)                                                          |
| 9.2         | Amendment to Voting Trust Agreement, dated as of December 19, 2012, among Charles B. Wang, Nancy Li, AvantaLion LLC, Jianbing Duan, Computershare Trust Company of Canada, Charles B. Wang Multigenerational 2012 Trust and NeuLion, Inc. (incorporated by reference to Exhibit 3 to the Schedule 13D/A for Charles B. Wang filed February 13, 2013) |

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|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10.1 # | Employment Agreement, dated as of June 1, 2006, between JumpTV Inc. and G. Scott Paterson (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form 10, filed April 9, 2009)                                                                                                                                                                                           |
| 10.2 # | Fourth Amended and Restated Stock Option Plan, as amended (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on November 12, 2013)                                                                                                                                                                               |
| 10.3 # | 2006 Stock Appreciation Rights Plan, as amended (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on May 5, 2010)                                                                                                                                                                                               |
| 10.4 # | Amended and Restated Retention Warrants Plan, as amended (incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on May 5, 2010)                                                                                                                                                                                      |
| 10.5 # | Restricted Share Plan, as amended (incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on May 5, 2010)                                                                                                                                                                                                             |
| 10.6 # | Amended and Restated Directors' Compensation Plan, as amended (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on June 5, 2012)                                                                                                                                                                                |
| 10.7 # | Employee Share Purchase Plan (incorporated by reference to Exhibit 10.17 to the Company's Registration Statement on Form 10, filed April 9, 2009)                                                                                                                                                                                                                                                       |
| 10.8 # | Form of Rights Agreement under the 2006 Stock Appreciation Rights Plan (incorporated by reference to Exhibit 10.18 to the Company's Registration Statement on Form 10, filed April 9, 2009)                                                                                                                                                                                                             |
| 10.9   | Contract for Services, dated as of June 1, 2008, between KyLin TV, Inc. and NeuLion, Inc. (portions of this exhibit have been omitted pursuant to a request for confidential treatment on file with the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed August 3, 2012)                                               |
| 10.10  | License Agreement, dated as of June 1, 2006, between NeuLion, Inc. and ABS-CBN Global Limited (portions of this exhibit have been omitted pursuant to a request for confidential treatment on file with the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.22 to Amendment No. 3 to the Company's Registration Statement on Form 10, filed June 23, 2009)                 |
| 10.11  | Contract for Services, dated as of June 22, 2007, between Sky Angel U.S., LLC and NeuLion, Inc. (portions of this exhibit have been omitted pursuant to a request for confidential treatment on file with the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.23 to the Company's Registration Statement on Form 10, filed June 23, 2009)                                  |
| 10.12  | Amendment to that Certain "Contract for Services" Agreement dated June 22, 2007 by and between Sky Angel U.S. LLC and NeuLion, Inc. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed July 2, 2010)                                                                                                                                                         |
| 10.13  | Digital Media and Technology Agreement, effective as of October 1, 2010, between NHL Interactive CyberEnterprises, LLC and NeuLion, Inc. (portions of this exhibit have been omitted pursuant to a request for confidential treatment on file with the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed July 21, 2011) |
| 10.14  | Subscription Agreement dated as of June 29, 2011 between NeuLion, Inc. and JK&B Capital V, L.P. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed July 1, 2011)                                                                                                                                                                                              |
| 10.15  | Subscription Agreement dated as of June 29, 2011 between NeuLion, Inc. and JK&B Capital V Special Opportunity Fund, L.P. (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed July 1, 2011)                                                                                                                                                                     |

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|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10.16     | Registration Rights Agreement dated as of June 29, 2011 among JK&B Capital V Special Opportunity Fund, L.P., JK&B Capital V, L.P. and NeuLion, Inc. (incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K filed July 1, 2011)                                                                                                                                                                                                                                                                                                           |
| 10.17 #   | NeuLion, Inc. 2012 Omnibus Securities and Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed June 5, 2012)                                                                                                                                                                                                                                                                                                                                                                                                      |
| 10.18     | Amendment 1 to Contract for Services dated as of July 13, 2012, by and between NeuLion, Inc. and KyLin TV, Inc. (portions of this exhibit have been omitted pursuant to a request for confidential treatment on file with the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K/A filed October 10, 2012)                                                                                                                                                                                       |
| 10.19     | Form of Subscription Agreement (U.S. Subscribers - Non-Brokered) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                                                                                                                                                                                                                                                        |
| 10.20     | Form of Subscription Agreement (Canadian Subscribers - Brokered) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                                                                                                                                                                                                                                                        |
| 10.21     | Form of Subscriptions Agreement (Canadian Subscribers - Non-Brokered) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed September 28, 2012)                                                                                                                                                                                                                                                                                                                                                                                   |
| 10.22     | Second Amendment, dated as of July 15, 2010, to that certain Contract for Service dated June 22, 2007 by and between NeuLion, Inc. and Sky Angel U.S., LLC (portions of this exhibit have been omitted pursuant to a request for confidential treatment made to the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed December 20, 2012)                                                                                                                                                  |
| 10.23     | Third Amendment, dated as of September 30, 2011, to that certain Contract for Service dated June 22, 2007 by and between NeuLion, Inc. and Sky Angel U.S., LLC (portions of this exhibit have been omitted pursuant to a request for confidential treatment made to the Securities and Exchange Commission) (portions of this exhibit have been omitted pursuant to a request for confidential treatment made to the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed December 20, 2012) |
| 10.24     | Amendment Four, dated as of October 30, 2012, to that certain Contract for Service dated June 22, 2007 by and between NeuLion, Inc. and Sky Angel U.S., LLC (portions of this exhibit have been omitted pursuant to a request for confidential treatment made to the Securities and Exchange Commission) (portions of this exhibit have been omitted pursuant to a request for confidential treatment made to the Securities and Exchange Commission) (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed December 20, 2012)    |
| 16        | Letter, dated June 22, 2012, from Ernst & Young LLP to the Securities and Exchange Commission (incorporated by reference to Exhibit 16.1 to the Company's Current Report on Form 8-K filed June 22, 2012)                                                                                                                                                                                                                                                                                                                                                                |
| 21*       | Subsidiaries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31.1***   | Certification of the Chief Executive Officer (Principal Executive Officer) pursuant to Rule 13a-14(a) of the Exchange Act                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 31.2***   | Certification of the Chief Financial Officer (Principal Financial Officer) pursuant to Rule 13a-14(a) of the Exchange Act                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 32*       | Certification pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 101.INS** | XBRL Instance Document                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 101.SCH** | XBRL Taxonomy Extension Schema Document                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 101.CAL** | XBRL Taxonomy Extension Calculation Linkbase Document                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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|           |                                                        |
|-----------|--------------------------------------------------------|
| 101.DEF** | XBRL Taxonomy Extension Definition Linkbase Document   |
| 101.LAB** | XBRL Taxonomy Extension Label Linkbase Document        |
| 101.PRE** | XBRL Taxonomy Extension Presentation Linkbase Document |

- # Management contract or compensatory plan or arrangements
  - \* Filed with the Original Form 10-K
  - \*\* Furnished with the Original Form 10-K. As provided in Rule 406T of Regulation S-T, this information shall not be deemed “filed” for purposes of Section 11 and 12 of the Securities Act and Section 18 of the Exchange Act or otherwise subject to liability under those sections, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act except as expressly set forth by specific reference in such filing.
  - \*\*\* Filed herewith
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## SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf the undersigned, thereunto duly authorized.

**NEULION, INC.**

June 27, 2014

By: /s/ Nancy Li  
Name: Nancy Li  
Title: Chief Executive Officer  
(Principal Executive Officer)

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**Exhibit 31.1**

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER  
PURSUANT TO RULE 13A-14(A) OF THE EXCHANGE ACT**

I, Nancy Li, certify that:

1. I have reviewed this annual report on Form 10-K/A of NeuLion, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 27, 2014

/s/ Nancy Li

Name: Nancy Li  
Title: Chief Executive Officer  
(Principal Executive Officer)

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**CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER  
PURSUANT TO RULE 13A-14(A) OF THE EXCHANGE ACT**

I, Arthur J. McCarthy, certify that:

1. I have reviewed this annual report on Form 10-K/A of NeuLion, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 27, 2014

/s/ Arthur J. McCarthy

Name: Arthur J. McCarthy  
Title: Chief Financial Officer  
(Principal Financial Officer)

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