
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 10-K/A

Amendment No. 1

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended **December 31, 2009**.

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)

Canada

(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

Name of exchange on which registered

None

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

Common Shares

(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 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 website, 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.

Indicate by check mark whether 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.

Large accelerated filer

Accelerated filer

Non-accelerated filer
(Do not check if a smaller reporting company)

Smaller reporting company

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

State 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, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter: \$27,862,730.

There were 116,744,404 shares of the registrant's common shares issued and outstanding as of March 10, 2010.

DOCUMENTS INCORPORATED BY REFERENCE

Our definitive Proxy Statement relating to our Annual and Special Meeting of Shareholders to be held on June 15, 2010 (the "Proxy Statement"), to be filed with the Securities and Exchange Commission (the "SEC") pursuant to Regulation 14A under the Securities Act of 1934, is incorporated by reference in Items 10, 11, 12, 13 and 14 of Part III of this Form 10-K.

Explanatory Note

This Amendment No. 1 to our Annual Report on Form 10-K for the fiscal year ended December 31, 2009 is being filed to correct the aggregate market value of the voting and non-voting common equity held by non-affiliates of NeuLion, Inc. on the Form 10-K cover page. No other information in our Annual Report on Form 10-K for the fiscal year ended December 31, 2009 is hereby amended.

PART IV

Item 15. Exhibits, Financial Statement Schedules

(b) Exhibits

The following Exhibits are filed as part of this report:

31.1 Certification of the Chief Executive Officer (Principal Executive Officer) pursuant to Rule 13a-14(a) of the Securities Exchange Act, as amended

31.2 Certification of the Chief Financial Officer (Principal Financial Officer) pursuant to Rule 13a-14(a) of the Securities Exchange Act, as amended

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 by the undersigned, thereunto duly authorized.

NEULION, INC.

March 29, 2010

By: /s/ Nancy Li

Name: Nancy Li

Title: Chief Executive Officer
(Principal Executive Officer)

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER

I, Nancy Li, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K (the "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. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A;
4. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A; and
5. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A.

Date: March 29, 2010

/s/ Nancy Li

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

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER

I, Arthur J. McCarthy, certify that:

1. I have reviewed this Amendment No. 1 to the Annual Report on Form 10-K (the "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. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A;
4. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A; and
5. Intentionally omitted because the information to which this paragraph relates is not included in the Form 10-K/A.

Date: March 29, 2010

/s/ Arthur J. McCarthy

Name: Arthur J. McCarthy

Title: Chief Financial Officer

(Principal Financial Officer)
