

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549
FORM 10-K/A
(Amendment No. 1)

(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, 2017**

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 **001-36467**

RESONANT INC.

(Exact Name of Registrant as Specified in Its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

45-4320930
(I.R.S. Employer
Identification No.)

110 Castilian Drive, Suite 100, Goleta, California 93117
(Address of Principal Executive Offices) (Zip Code)
(805) 308-9803

(Registrant's Telephone Number, Including Area Code)

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

<u>Title of each class</u>	<u>Name of each exchange on which registered</u>
Common Stock, \$0.001 par value	The NASDAQ Stock Market LLC

Securities registered pursuant to Section 12(g) of the Act: **None**

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 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 of 1934 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 (§232.405 of this chapter) 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 the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act: (Check one):

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

Accelerated filer
Smaller reporting company
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.

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

As of June 30, 2017, the aggregate market value of the voting and non-voting common equity held by non-affiliates was \$46 million, based on the closing price on that date. As of February 26, 2018, the registrant had 19,911,602 shares of common stock issued and outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

None

EXPLANATORY NOTE

Resonant Inc. (the “Company”) is filing this Amendment No. 1 on Form 10-K/A (this “Amendment No.1”) to its Annual Report on Form 10-K for the fiscal year ended December 31, 2017, originally filed with the Securities and Exchange Commission (the “SEC”) on February 28, 2018 (the “Original Form 10-K”), to amend Exhibit 23.1, the Consent of Crowe Horwath LLP, to correct a typographical error in Exhibit 23.1 included in the Original Form 10-K, which resulted in Exhibit 23.1 not conforming to the consent provided by the auditors. We are also including with this Amendment No. 1 certain new certifications by our principal executive officer and principal financial officer, and including footnotes to our list of Exhibits that were inadvertently omitted from the Original Form 10-K. Accordingly, Part IV, Item 15 of the Original Form 10-K is being amended to reflect the filing of a new Exhibit 23.1, the filing of new certifications as Exhibits 31.1 and 31.2, and the inclusion of the omitted footnotes.

Except as described above, no other changes have been made to the Original Form 10-K. Except as otherwise indicated herein, this Amendment No. 1 continues to speak as of the date of the Original Form 10-K, and the Company has not updated the disclosures contained therein to reflect any events that occurred subsequent to the date of the Original Form 10-K. Accordingly, this Amendment No. 1 should be read in conjunction with the Original Form 10-K and the Company’s filings made with the SEC subsequent to the filing of the Original Form 10-K.

PART IV

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

(a)(3) Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File Number	Exhibit	Filing Date	
2.1	<u>Share Purchase Agreement, dated July 6, 2016, between the Registrant and Victor Plessky</u>	8-K	001-36467	2.1	7/8/2016	
3.1	<u>Amended and Restated Certificate of Incorporation of the Registrant</u>	8-K	001-36467	3.1	6/5/2014	
3.2	<u>Amended and Restated Bylaws of the Registrant</u>	8-K	001-36467	3.2	6/5/2014	
4.1	<u>Form of the Registrant's common stock certificate</u>	S-1/A	333-193552	4.1	4/11/2014	
4.2	<u>Form of Underwriter's Warrant</u>	S-1/A	333-193552	4.2	5/16/2014	
4.3	<u>Form of Warrant, dated April 25, 2016</u>	8-K	001-36467	10.3	4/26/2016	
4.4	<u>Form of Agent Warrant, dated April 25, 2016</u>	8-K	001-36467	10.4	4/26/2016	
4.5	<u>Form of Underwriter's Warrant</u>	8-K	001-36467	4.1	9/9/2016	
4.6	<u>Amended and Restated Warrant to Purchase Common Stock, dated November 15, 2013, issued by the Registrant in favor of MDB Capital Group LLC for 222,222 shares of common stock</u>	S-1	333-193552	10.25	1/24/2014	
4.7	<u>Amended and Restated Warrant to Purchase Common Stock, dated November 15, 2013, issued by the Registrant in favor of MDB Capital Group LLC for a to-be-determined number of shares of common stock</u>	S-1	333-193552	10.26	1/24/2014	
4.8	<u>Warrant Agreement issued to Investors Relations Consultant</u>	10-K	001-36467	10.40	3/27/2015	
4.9	<u>Warrant to Purchase Common Stock, dated February 22, 2017, issued by the Registrant to Grayboard Investments, Ltd.</u>	8-K	001-36467	10.3	2/24/2017	
4.10	<u>Form of Warrant issued to investors</u>	8-K	001-36467	10.3	9/29/2017	
4.11	<u>Placement Agent Warrant, dated September 28, 2017</u>	8-K	001-36467	10.4	9/29/2017	
4.12	<u>Placement Agent Warrant, dated October 2, 2017</u>	8-K	001-36467	10.1	10/3/2017	
10.1*	<u>Form of Indemnification Agreement between the Registrant and each of its directors and officers</u>	S-1	333-193552	10.1	1/24/2014	
10.2.1*	<u>Registrant's Amended and Restated 2014 Omnibus Incentive Plan</u>	S-1/A	333-193552	10.2	4/11/2014	
10.2.2*	<u>Amendment No. 1 to Registrant's Amended and Restated 2014 Omnibus Incentive Plan</u>	S-8	333-211893	10.1	6/7/2016	
10.2.3*	<u>Amendment No. 2 to Registrant's Amended and Restated 2014 Omnibus Incentive Plan</u>	S-8	333-218542	10.3	6/7/2017	
10.3*	<u>Offer Letter between the Registrant and Robert Hammond, dated June 17, 2013</u>	S-1	333-193552	10.4	1/24/2014	

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File Number	Exhibit	Filing Date	
10.4*	<u>Offer Letter between the Registrant and Neal Fenzi, dated June 17, 2013</u>	S-1	333-193552	10.5	1/24/2014	
10.5*	<u>Offer Letter between the Registrant and George B. Holmes, dated February 9, 2016</u>	8-K	001-36467	10.1	3/4/2016	
10.6*	<u>Offer Letter between the Registrant and Jeffrey Killian, dated October 6, 2016</u>	8-K	001-36467	10.1	10/12/2016	
10.7*	<u>Form of Severance/Change-in-Control Agreement</u>	10-K	001-36467	10.41	3/27/2015	
10.8*	<u>Restricted Stock Unit Agreement, with a grant date of February 29, 2016 between the Registrant and George B. Holmes</u>	8-K	001-36467	10.2	3/4/2016	
10.9*	<u>Restricted Stock Unit Agreement, with a grant date of April 25, 2016, between the Registrant and George B. Holmes</u>	S-8	333-211894	10.2	6/7/2016	
10.10*	<u>Restricted Stock Unit Agreement, with a grant date of August 8, 2016, between the Registrant and George B. Holmes</u>	8-K	001-36467	10.1	8/12/2016	
10.11*	<u>Restricted Stock Unit Agreement, with a grant date of October 24, 2016, between the Registrant and Jeff A. Killian</u>	S-8	333-214571	10.1	11/10/2016	
10.12*	<u>Outside Director Compensation Policy</u>	10-K	001-36467	10.6	3/25/2016	
10.13*	<u>Separation Agreement, dated July 28, 2016, between John Philpott and the Registrant</u>	10-Q	001-36467	10.1	11/10/2016	
10.14*	<u>Letter Agreement, dated July 26, 2016, between Bridgepoint Consulting and the Registrant</u>	10-Q	001-36467	10.2	11/10/2016	
10.15.1	<u>Multi-Tenant Industrial Lease, dated August 9, 2013, between the Registrant and Nassau Land Company, L.P.</u>	S-1	333-193552	10.33	1/24/2014	
10.15.2	<u>First Amendment to Lease, dated March 20, 2014, between Registrant and Nassau Land Company, L.P.</u>	10-K	001-36467	10.33.2	3/27/2015	
10.15.3	<u>Second Amendment to Lease, dated September 15, 2014, between Registrant and Nassau Land Company, L.P.</u>	10-K	001-36467	10.33.3	3/27/2015	
10.15.4	<u>Third Amendment to Lease, dated June 1, 2016, between Registrant and Nassau Land Company, L.P.</u>	10-K	001-36467	10.15.4	3/30/2017	
10.15.5	<u>Forth Amendment to Lease, dated June 1, 2016, between Registrant and Nassau Land Company, L.P.</u>	10-K	001-36467	10.15.5	3/30/2017	
10.16	<u>Standard Multi-Tenant Office Lease - Gross, dated December 16, 2016, between the Registrant and SeaBreeze I Venture - TIC.</u>	8-K	001-36467	10.1	1/6/2017	
10.17	<u>Securities Purchase Agreement, dated April 20, 2016, between the Registrant and the Investors listed on the schedule of buyers attached thereto</u>	8-K	001-36467	10.1	4/26/2016	
10.18	<u>Registration Rights Agreement, dated April 25, 2016</u>	8-K	001-36467	10.2	4/26/2016	
10.19	<u>Registration Rights Agreement for Investors, dated June 17, 2013, by and among the Registrant and the persons listed on Schedule A thereto</u>	S-1	333-193552	10.23	1/24/2014	

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File Number	Exhibit	Filing Date	
10.20	<u>Registration Rights Agreement for Warrants, dated June 17, 2013, by and among the Registrant and MDB Capital Group LLC</u>	S-1	333-193552	10.24	1/24/2014	
10.21	<u>Securities Purchase Agreement, dated February 20, 2017, between the Registrant and Grayboard Investments, Ltd.</u>	8-K	001-36467	10.1	2/24/2017	
10.22	<u>Registration Rights Agreement, dated February 20, 2017, between the Registrant and Grayboard Investments, Ltd.</u>	8-K	001-36467	10.2	2/24/2017	
10.23	<u>Securities Purchase Agreement, dated September 25, 2017, among the Registrant and the investors identified therein</u>	8-K	001-36467	10.1	9/29/2017	
10.24	<u>Registration Rights Agreement, dated September 28, 2017, among the Registrant and the investors identified therein</u>	8-K	001-36467	10.2	9/29/2017	
10.25	<u>Warrant Exercise Agreement, dated as of December 19, 2017, by and between the Registrant and Grayboard Investments, Ltd.</u>	8-K	001-36467	10.1	12/26/2017	
10.26*	<u>Amended and Restated Severance and Change in Control Agreement, dated as of December 21, 2017, by and between the Registrant and George B. Holmes</u>	8-K	001-36467	10.2	12/26/2017	
21.1	<u>List of Subsidiaries</u>	10-K	001-36467	21.1	3/30/2017	
23.1	<u>Consent of Crowe Horwath LLP</u>					X
24.1	<u>Power of Attorney (included on signature page)</u>	10-K	001-36467	24.1	2/28/2018	
31.1	<u>Certification of Principal Executive Officer Pursuant to Securities Exchange Act Rules 13a-14(a) and 15d-14(a) as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u>					X
31.2	<u>Certification of Principal Financial Officer Pursuant to Securities Exchange Act Rules 13a-14(a) and 15d-14(a) as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u>					X
32.1#	<u>Certification of Principal Executive Officer and Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</u>	10-K	001-36467	32.1	2/28/2018	
101.INS	XBRL Instance Document	10-K	001-36467	101.INS	2/28/2018	
101.SCH	XBRL Taxonomy Extension Schema Document	10-K	001-36467	101.SCH	2/28/2018	
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document	10-K	001-36467	101.CAL	2/28/2018	
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document	10-K	001-36467	101.DEF	2/28/2018	
101.LAB	XBRL Taxonomy Extension Label Linkbase Document	10-K	001-36467	101.LAB	2/28/2018	
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document	10-K	001-36467	101.PRE	2/28/2018	

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- * Each a management contract or compensatory plan or arrangement required to be filed as an exhibit to this annual report on Form 10-K.
 - # The information in this exhibit is furnished and deemed not filed with the Securities and Exchange Commission for purposes of section 18 of the Exchange Act of 1934, as amended, and is not to be incorporated by reference into any filing of Resonant Inc. under the Securities Act of 1933, as amended, or the Exchange Act of 1934, as amended, whether made before or after the date hereof, regardless of any general incorporation language in such filing.

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.

Dated: March 16, 2018

Resonant Inc.

By: /s/ Jeff Killian

Jeff Killian

Chief Financial Officer

(Principal Financial Officer)

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statements No. 333-196344, 333-211893, 333-211894, 333-214571 and 333-218542 on Form S-8 and in Registration Statements No. 333-211374, 333-211375, 333-217255 and 333-221089 on Form S-3 of Resonant Inc. of our report dated February 27, 2018 relating to the consolidated financial statements appearing in this Annual Report on Form 10-K.

/s/ Crowe Horwath LLP

Sherman Oaks, California
February 27, 2018

**Certification of Principal Executive Officer Pursuant To
Exchange Act Rules 13a-14(a) and 15d-14(a),
As Adopted Pursuant To
Section 302 of Sarbanes-Oxley Act of 2002**

I, George B. Holmes, certify that:

1. I have reviewed this Annual Report on Form 10-K of Resonant 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: March 16, 2018

/s/ George B. Holmes

George B. Holmes
Chief Executive Officer
(Principal Executive Officer)

**Certification of Principal Financial Officer Pursuant To
Exchange Act Rules 13a-14(a) and 15d-14(a),
As Adopted Pursuant To
Section 302 of Sarbanes-Oxley Act of 2002**

I, Jeff A. Killian, certify that:

1. I have reviewed this Annual Report on Form 10-K of Resonant 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: March 16, 2018

/s/ Jeff A. Killian

Jeff A. Killian

Chief Financial Officer

(Principal Financial and Accounting Officer)