

REEDS INC
Form 10-K/A
August 20, 2013
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

Amendment No. 2

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2012

Commission File Number 000-32501

REED'S, INC.

(Exact name of registrant as specified in its charter)

Delaware **35-2177773**
State or other jurisdiction of incorporation or organization I.R.S. Employer Identification Number

13000 South Spring Street
Los Angeles, California **90061**
Address of principal executive offices Zip Code

(310) 217-9400

Registrant's telephone number, including area code

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

| Title of Class | Name of each exchange where registered |
|--|---|
| Common Stock, \$.0001 par value per share | NYSE MKT |

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 Section 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 or a smaller reporting company. See definition of "large accelerated filer," "accelerated filer" and "small reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated filer Accelerated filer Non-accelerated filer 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

The aggregate market value of the voting and non-voting common equity held by non-affiliates (excluding voting shares held by officers and directors) as of June 30, 2012 was \$26,080,000.

12,500,833 common shares, \$.001 par value, were outstanding on March 13, 2013.

Explanatory Note

The sole purpose of this Amendment No. 2 to our Annual Report on Form 10-K (“Amendment”) for the fiscal year ended December 31, 2012 (the “Form 10-K”) is to file a consent of our auditors to include in our Registration Statement on Form S-3 (Registration No. 333-172614) their report dated March 25, 2013, relating to the financial statements appearing in the Form 10-K. This consent is attached hereto as Exhibit 23.1. This is an exhibit-only filing. The original Form 10-K was filed with the Securities and Exchange Commission on March 26, 2012. Except as expressly noted herein, this Amendment does not amend any other information set forth in the Form 10-K, and we have not updated disclosures contained therein to reflect any events that occurred subsequent to the date of such Form 10-K. In addition, in connection with the filing of this Amendment and pursuant to Rule 12b-15 of the Securities Exchange Act of 1934, as amended, the certifications of our Chief Executive Officer and Chief Financial Officer are attached as exhibits to this Amendment.

PART IV

Item 15. Exhibits and Financial Statements

Exhibits

- 23.1 Consent of Weinberg & Co., P.A., filed herewith.
- 31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, filed herewith.
- 31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, filed herewith.
- 32.1 Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith.
- 32.2 Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith

In accordance with SEC Release 33-8238, Exhibits 32.1 and 32.2 are being furnished and not filed.

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

REED’S, INC.

Date: August 19, 2013

a Delaware corporation

By: /s/ Christopher J. Reed
Christopher J. Reed

Chief Executive Officer

In accordance with the Exchange Act, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

| Signature | Title | Date |
|--|--|-----------------|
| /s/ Christopher J. Reed Christopher J. Reed | Chief Executive Officer, President and Chairman of the Board of Directors (Principal Executive Officer) | August 19, 2013 |
| /s/ James Linesch James Linesch | Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) | August 19, 2013 |
| /s/ Judy Holloway Reed Judy Holloway Reed | Director | August 19, 2013 |
| /s/ Mark Harris Mark Harris | Director | August 19, 2013 |
| /s/ Daniel S.J. Muffoletto Daniel S.J. Muffoletto | Director | August 19, 2013 |
| /s/ Michael Fishman Michael Fishman | Director | August 19, 2013 |

