

**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 September 30, 2017.

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 000-10843

CSP Inc.

(Exact name of Registrant as specified in its Charter)

Massachusetts
(State of incorporation)

04-2441294

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

175 Cabot Street, Lowell, Massachusetts 01854

(Address of principal executive offices)

(978) 954-5038

(Registrant's telephone number including area code)

Securities Registered Pursuant to Section 12(b) of the Act:

Title of Each Class

Name of Exchange on Which Registered

Common Stock, par value \$0.01 per share

NASDAQ Global Market

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 (§229.405 of this chapter) 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.

Large accelerated filer

Accelerated filer

Non-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 Exchange Act). Yes No

As of March 31, 2017, the aggregate market value of the registrant's common stock held by non-affiliates of the registrant was \$36,981,362 based on the closing sale price of \$10.42 as reported on the Nasdaq Global Market.

As of December 22, 2017, we had outstanding 3,975,109 shares of common stock.

DOCUMENTS INCORPORATED BY REFERENCE

Certain portions of the information required in Part III of this Form 10-K are incorporated from our definitive proxy statement for our 2018 annual meeting of stockholders to be filed with the Securities and Exchange Commission within 120 days after the end of our fiscal year ended September 30, 2017.

EXPLANATORY NOTE

This Amendment No. 1 to the Registrant's Annual Report on Form 10-K of CSP, Inc. (the "**Company**") for the year ended September 30, 2017, which was originally filed with the Securities and Exchange Commission on December 22, 2017 (the "**Original Filing**"), is being filed to correct (i) the number of outstanding shares as of December 22, 2017 reported on the Original Filing cover page and (ii) to uncheck the box for delinquent filers pursuant to Item 405 of Regulation S-K on the Original Filing cover page. The number of shares reported in the Original Filing did not include restricted stock grants of 51,000 shares to certain employees granted on December 20, 2017, making the corrected number of outstanding shares of Common Stock as of December 22, 2017 equal to 3,975,109 shares. In addition, the Company's definitive proxy statement incorporated by reference in Part III of the Original Filing will include disclosure of delinquent filers pursuant to Item 405 of Regulation S-K.

Except as described above, no other changes have been made to the Original Filing and this Amendment No. 1 is not intended to and does not update or modify any other information presented in the Original Filing, including with respect to events occurring subsequent to the original December 22, 2017 filing date of the Original Filing.

Item 15. Exhibits

(b)

See "*Exhibit Index*"

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.

CSP INC.

By: /s/ Victor Dellovo

Victor Dellovo
Chief Executive Officer and President

Date: January 5, 2018

Exhibit Index

Exhibit No.	Description
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Victor Dellovo, certify that:

1. I have reviewed this annual report on Form 10-K/A of CSP 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;

January 5, 2018

/s/ Victor Dellovo

Victor Dellovo
Chief Executive Officer and
President

CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Gary W. Levine, certify that:

1. I have reviewed this annual report on Form 10-K/A of CSP 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;

January 5, 2018

/s/Gary W. Levine

Gary W. Levine

Chief Financial Officer