

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A  
(Amendment No. 1)

CURRENT REPORT  
Pursuant to Section 13 OR 15(d)  
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 27, 2022

Lottery.com Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

001-38508  
(Commission File Number)

No. 81-1996183  
(I.R.S. Employer  
Identification No.)

20808 State Hwy 71 W, Unit B  
Spicewood, Texas  
(Address of Principal Executive Offices)

78669  
(Zip Code)

(512) 592-2451  
(Registrant's Telephone Number, Including Area Code)

N/A  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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

| Title of each class  | Trading Symbol(s) | Name of each exchange on which registered |
|--|-------------------|---|
| Common Stock, par value \$0.001 per share  | LTRY              | The Nasdaq Stock Market LLC               |
| Warrants to purchase one share of common stock, each at an exercise price of \$11.50 | LTRYW             | The Nasdaq Stock Market LLC               |

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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.

#### Item 4.01 Changes in Registrant’s Certifying Accountant.

##### *Resignation of Current Independent Registered Public Accounting Firm*

Lottery.com Inc. (the “Company”) is filing this Current Report on Form 8-K/A to amend its Current Report on Form 8-K filed with the Securities and Exchange Commission (the “SEC”) on October 6, 2022 (the “Original Form 8-K”), in which the Company disclosed that Armanino LLP (“Armanino”) resigned as the independent registered public accounting firm of the Company.

On October 6, 2022, the Company provided Armanino with a copy of the disclosures it made pursuant to Item 304(a) of Regulation S-K in the Original Form 8-K and requested that Armanino furnish to the Company as promptly as possible a letter addressed to the SEC stating whether Armanino agrees with the statements made by the Company pursuant to Item 304(a) of Regulation S-K in the Original Form 8-K and, if not, stating the respects in which it does not agree.

The Company is filing this Current Report on Form 8-K/A to amend its Original Form 8-K by filing Armanino’s letter to the SEC. A copy of Armanino’s letter to the SEC, dated October 7, 2022, is attached as Exhibit 16.1 to this Current Report on Form 8-K/A and is incorporated by reference herein.

#### Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

| Exhibit No. | Description   |
|-------------|---|
| 16.1        | <a href="#">Letter from Armanino LLP to the Securities and Exchange Commission, dated October 7, 2022</a> |
| 104         | Cover Page Interactive Date File (embedded within the Inline XBRL Document)                               |

#### Forward Looking Statements

This Current Report on Form 8-K/A (the “Form 8-K/A”) contains statements that constitute “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. All statements, other than statements of present or historical fact included in this Form 8-K/A, regarding the Company’s strategy, future operations, prospects, plans and objectives of management, are forward-looking statements. When used in this Form 8-K/A, the words “could,” “should,” “will,” “may,” “believe,” “anticipate,” “intend,” “estimate,” “expect,” “project,” “initiatives,” “continue,” the negative of such terms and other similar expressions are intended to identify forward-looking statements, although not all forward-looking statements contain such identifying words. These forward-looking statements are based on management’s current expectations and assumptions about future events and are based on currently available information as to the outcome and timing of future events. The forward-looking statements speak only as of the date of this Form 8-K/A or as of the date they are made. The Company cautions you that these forward-looking statements are subject to numerous risks and uncertainties, most of which are difficult to predict and many of which are beyond the control of the Company. In addition, the Company cautions you that the forward-looking statements contained in this Form 8-K/A are subject to risks and uncertainties, including but not limited to, any future findings from ongoing review of the Company’s internal accounting controls, additional examination of the preliminary conclusions of such review, the Company’s ability to secure additional capital resources, the Company’s ability to continue as a going concern, the Company’s ability to respond in a timely and satisfactory matter to the inquiries by Nasdaq, the Company’s ability to regain compliance with the Bid Price Requirement, the Company’s ability to regain compliance with Nasdaq Listing Rules, the Company’s ability to become current with its SEC reports, and those additional risks and uncertainties discussed under the heading “Risk Factors” in the Form 10-K filed by the Company with the SEC on April 1, 2022, and the other documents filed, or to be filed, by the Company with the SEC. Additional information concerning these and other factors that may impact the operations and projections discussed herein can be found in the reports that the Company has filed and will file from time to time with the SEC. These SEC filings are available publicly on the SEC’s website at [www.sec.gov](http://www.sec.gov). Should one or more of the risks or uncertainties described in this Form 8-K/A materialize or should underlying assumptions prove incorrect, actual results and plans could differ materially from those expressed in any forward-looking statements. Except as otherwise required by applicable law, the Company disclaims any duty to update any forward-looking statements, all of which are expressly qualified by the statements in this section, to reflect events or circumstances after the date of this Form 8-K/A.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Lottery.com Inc.

By: /s/ Sohail S. Quraeshi

Name: Sohail S. Quraeshi

Title: Interim Chief Executive Officer

Date: October 12, 2022

Armanino LLP  
155 108th Ave NE  
Suite 820  
Bellevue, WA 98004-5948  
925 790 2600 main  
armaninoLLP.com



October 7, 2022

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

We have read Lottery.com Inc.'s statements included in Item 4.01 of its Form 8-K filed on October 6, 2022 and agree with those statements concerning our firm. We have no basis to agree or disagree with the other statements contained therein.

*Armanino LLP*

Armanino<sup>LLP</sup>



An independent firm  
associated with Moore  
Global Network Limited