

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

Post-Effective Amendment No. 1

to

FORM S-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**LOTTERY.COM INC.**  
(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**7372**

(Primary Standard Industrial  
Classification Code Number)

**81-1996183**

(I.R.S. Employer  
Identification Number)

**20808 State Hwy 71 W, Unit B  
Spicewood, Texas 78669  
(512) 592-2451**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Kathryn Lever**  
**Chief Operating Officer, Chief Legal Officer and Secretary**  
**20808 State Hwy 71 W, Unit B**  
**Spicewood, Texas 78669**  
**Tel: (512) 592-2451**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies to:*

**Elliott M. Smith**  
**White & Case LLP**  
**1221 Avenue of the Americas**  
**New York, NY 10036**  
**Tel: (212) 819-8200**

**Approximate date of commencement of proposed sale to the public:** From time to time after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box:

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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 that prepares its financial statements in accordance with U.S. GAAP, 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<sup>†</sup> provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until this registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.**

## EXPLANATORY NOTE

This Post-Effective Amendment No. 1 (this “Amendment”) to the Registration Statement on Form S-1 of Lottery.com Inc. (File No. 333-261183), initially filed on November 18, 2021 and declared effective by the Securities and Exchange Commission on November 24, 2021 (the “Registration Statement”), is being filed as an exhibit-only filing solely (i) to file a consent of Armanino LLP with respect to its report dated April 1, 2022 relating to the financial statements of Lottery.com Inc. contained in its Annual Report on Form 10-K for the year ended December 31, 2021, which consent is filed herewith as Exhibit 23.1 (the “Consent”), and (ii) to incorporate by reference certain additional exhibits that were not previously filed with the Registration Statement (the “Additional Exhibits”). Accordingly, this Amendment consists only of the facing page, this explanatory note, Item 16 of Part II of the Registration Statement, the signature pages to the Registration Statement, and the Consent. The prospectus and the balance of Part II of the Registration Statement are unchanged hereby and have been omitted.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statements.

(a) Exhibits

| Exhibit No. | Description  |
|-------------|--|
| 2.1†*       | <a href="#">Business Combination Agreement, dated as of February 21, 2021, by and among Trident Acquisitions Corp., Trident Merger Sub II Corp., and AutoLotto, Inc. (incorporated by reference to Exhibit 2.1 of the Current Report on Form 8-K, filed by Lottery.com with the SEC on February 23, 2021).</a>           |
| 3.1*        | <a href="#">Second Amended and Restated Certificate of Incorporation of Lottery.com Inc. (incorporated by reference to Exhibit 3.1 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>   |
| 3.2*        | <a href="#">Amended and Restated Bylaws of Lottery.com Inc. (incorporated by reference to Exhibit 3.2 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>  |
| 4.1*        | <a href="#">Warrant Agreement, dated as of May 29, 2018, between TDAC and Continental Stock Transfer &amp; Trust Company, as warrant agent (incorporated by reference to Exhibit 4.1 of the Current Report on Form 8-K, filed by Lottery.com with the SEC on June 4, 2018).</a>  |
| 5.1*        | <a href="#">Opinion of White &amp; Case LLP as to the validity of the shares of Common Stock to be registered.</a>   |
| 10.1*       | <a href="#">Letter Agreement among Trident Acquisitions Corp., Trident Acquisitions Corp.'s officers, directors and stockholders (incorporated by reference to Exhibit 10.2 to Amendment No. 2 to the Registration Statement on Form S-1/A (File No. 333-223655) filed by Lottery.com with the SEC on May 21, 2018).</a> |
| 10.2*       | <a href="#">Stock Escrow Agreement between Trident Acquisitions Corp., Continental Stock Transfer &amp; Trust Company and the initial stockholders of Trident Acquisitions Corp (incorporated by reference to Exhibit 10.3 of the Current Report on Form 8-K, filed by Lottery.com with the SEC on June 4, 2018).</a>    |
| 10.3*       | <a href="#">Services Agreement, dated as of March 10, 2020, by and between AutoLotto, Inc. and Master Goblin Games LLC (incorporated by reference to Exhibit 10.8 of the Registration Statement on Form S-4 (Reg. No. 333-257734), filed by Lottery.com with the SEC on October 5, 2021).</a>                            |
| 10.4*       | <a href="#">Amendment No. 1 to Services Agreement, dated as of June 28, 2021, by and between AutoLotto, Inc. and Master Goblin Games LLC (incorporated by reference to Exhibit 10.9 of the Registration Statement on Form S-4 (Reg. No. 333-257734), filed by Lottery.com with the SEC on October 5, 2021).</a>          |
| 10.5*       | <a href="#">Investor Rights Agreement, dated as of October 29, 2021, by and among Lottery.com Inc., AutoLotto, Inc. and the security holders party thereto (incorporated by reference to Exhibit 10.12 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>                     |
| 10.6*       | <a href="#">Initial Stockholder Forfeiture Agreement, dated as of October 29, 2021, by and among Lottery.com Inc., AutoLotto, Inc. and the security holders party thereto (incorporated by reference to Exhibit 10.13 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>      |
| 10.7*       | <a href="#">Employment Agreement, dated as of February 21, 2021, by and between Lawrence Anthony DiMatteo III and AutoLotto, Inc. (incorporated by reference to Exhibit 10.3 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>   |
| 10.8*       | <a href="#">Employment Agreement, dated as of February 21, 2021, by and between Matthew Clemenson and AutoLotto, Inc. (incorporated by reference to Exhibit 10.4 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>   |
| 10.9        | <a href="#">Amendment to Employment Agreement, dated March 23, 2022, by and between Matthew Clemenson and Lottery.com (incorporated by reference to Exhibit 10.9 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>  |
| 10.10*      | <a href="#">Employment Agreement, dated as of February 21, 2021, by and between Ryan Dickinson and AutoLotto, Inc. (incorporated by reference to Exhibit 10.5 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>  |

| <b>Exhibit No.</b> | <b>Description</b>  |
|--------------------|---|
| 10.11              | <a href="#">Amendment to Employment Agreement, dated March 23, 2022, by and between Ryan Dickinson and Lottery.com (incorporated by reference to Exhibit 10.11 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>           |
| 10.12              | <a href="#">Employment Agreement, dated as of March 19, 2021, by and between Kathryn Lever and AutoLotto, Inc. (incorporated by reference to Exhibit 10.12 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>               |
| 10.13              | <a href="#">Amendment to Employment Agreement, dated as of March 28, 2022, by and between Kathryn Lever and Lottery.com Inc. (incorporated by reference to Exhibit 10.13 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a> |
| 10.14*             | <a href="#">Form of Indemnification Agreement (incorporated by reference to Exhibit 10.6 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>  |
| 10.15*             | <a href="#">AutoLotto, Inc. 2015 Stock Option/Stock Issuance Plan (incorporated by reference to Exhibit 10.8 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>  |
| 10.16*             | <a href="#">Form of Restricted Stock Award Agreement under the AutoLotto, Inc. 2015 Stock Option/Stock Issuance Plan (incorporated by reference to Exhibit 10.9 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>       |
| 10.17*             | <a href="#">Lottery.com 2021 Incentive Plan (incorporated by reference to Exhibit 10.7 of the Registration Statement on Form S-4 (Reg. No. 333-257734), filed by Lottery.com with the SEC on October 5, 2021).</a>  |
| 10.18              | <a href="#">Form of Option Award Agreement under the Lottery.com 2021 Incentive Plan (incorporated by reference to Exhibit 10.18 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>   |
| 10.19              | <a href="#">Form of Restricted Stock Award Agreement under the Lottery.com 2021 Incentive Plan (incorporated by reference to Exhibit 10.19 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>                               |
| 10.20              | <a href="#">Form of Director Restricted Stock Award Agreement under the Lottery.com 2021 Incentive Plan (incorporated by reference to Exhibit 10.20 of the Annual Report on Form 10-K filed by Lottery.com with the SEC on April 1, 2022).</a>                      |
| 21.1*              | <a href="#">List of Subsidiaries of Lottery.com Inc. (incorporated by reference to Exhibit 21.1 of the Current Report on Form 8-K filed by Lottery.com with the SEC on November 4, 2021).</a>   |
| 23.1               | <a href="#">Consent of Armanino LLP, independent registered public accounting firm of Lottery.com Inc.</a>  |
| 23.2*              | <a href="#">Consent of White &amp; Case LLP (included in Exhibit 5.1 hereto).</a>   |
| 24.1               | <a href="#">Power of Attorney (included on signature page to the registration statement).</a>   |

\* Previously filed.

† Certain schedules and exhibits have been omitted pursuant to Item 601(a)(5) of Regulation S-K. The registrant hereby undertakes to furnish copies of any of the omitted schedules and exhibits upon request by the U.S. Securities and Exchange Commission.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Austin, State of Texas, on April 1, 2022.

### LOTTERY.COM INC.

By: /s/ Lawrence Anthony DiMatteo III  
Name: Lawrence Anthony DiMatteo III  
Title: Chairperson and Chief Executive Officer

## POWER OF ATTORNEY

Each of the undersigned, whose signature appears below, hereby constitutes and appoints Ryan Dickinson and Kathryn Lever, and each of them, their true and lawful attorney-in-fact and agent, with full power of substitution and re-substitution, for and in their name, place and stead, in any and all capacities, to sign any or all amendments to this registration statement and to file the same with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing necessary or appropriate to be done with respect to this registration statement or any amendments hereto in the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 1 to the Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

| <u>Name</u>   | <u>Position</u>   | <u>Date</u>   |
|---|---|---------------|
| <u>/s/ Lawrence Anthony DiMatteo III</u><br>Lawrence Anthony DiMatteo III | Chairperson and Chief Executive Officer<br>(Principal Executive Officer)          | April 1, 2022 |
| <u>*</u><br>Matthew Clemenson   | Chief Revenue Officer and Director  | April 1, 2022 |
| <u>*</u><br>Ryan Dickinson  | Chief Financial Officer, President and Treasurer<br>(Principal Financial Officer) | April 1, 2022 |
| <u>*</u><br>Lisa Borders  | Director  | April 1, 2022 |
| <u>*</u><br>Steven Cohen  | Director  | April 1, 2022 |
| <u>*</u><br>Joseph Kaminkow   | Director  | April 1, 2022 |
| <u>*</u><br>Richard Kivel   | Director  | April 1, 2022 |
| <u>/s/ William C. Thompson, Jr.</u><br>William C. Thompson, Jr.           | Director  | April 1, 2022 |
| <u>*By /s/ Kathryn Lever</u><br>Kathryn Lever, <i>Attorney-in-fact</i>    |   | April 1, 2022 |

**Consent of Independent Registered Public Accounting Firm**

We consent to the use in this Registration Statement No. 333-257734 on Form S-1 of our report dated April 1, 2022 with respect to the consolidated financial statements of Lottery.com Inc., included in the Prospectus Supplement of Lottery.com Inc. dated April 1, 2022, which is a part of this Registration Statement.

/s/ Armanino LLP

Bellevue, Washington  
April 1, 2022