

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

FORM S-1

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

SUPER LEAGUE GAMING, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

7374
(Primary Standard Industrial
Classification Code Number)

47-1990734
(I.R.S. Employer
Identification Number)

2912 Colorado Ave., Suite #203
Santa Monica, California 90404
Company: (802) 294-2754; Investor Relations: (949) 574-3860
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Ann Hand
President and Chief Executive Officer
Super League Gaming, Inc.
2912 Colorado Ave., Suite #203
Santa Monica, California 90404
(802) 294-2754

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

Copies to:

Daniel W. Rumsey, Esq.
Jessica R. Sudweeks, Esq.
Disclosure Law Group,
A Professional Corporation
655 West Broadway, Suite 870
San Diego, California 92101
(619) 272-7050

Stephen E. Older, Esq.
Rakesh Gopalan, Esq.
McGuireWoods LLP
1251 Avenue of the Americas, 20th Floor
New York, New York 10020
(212) 548-2100

Approximate date of commencement of proposed sale to the public:
As soon as practicable after the effective date of this registration statement.

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, as amended, 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 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, 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 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (2)(3)
Common Stock, \$0.001 par value per share	715,555	\$ 2.25	\$ 1,609,998.75	\$ 208.98

- (1) Represents only the additional number of shares being registered and includes 93,333 additional shares of common stock that the underwriters have the option to purchase. This does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1, as amended (File No. 333-248248) (“*Prior Registration Statement*”).
- (2) Calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended.
- (3) The Registrant previously registered 3,577,778 shares of its common stock with an aggregate offering price not to exceed \$8,050,000 on the Prior Registration Statement, which was declared effective by the Securities and Exchange Commission on August 26, 2020. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$1,609,998.75 are hereby registered, which includes shares that the underwriters have the option to purchase.

The Registration Statement shall become effective upon filing in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement on Form S-1 (this "*Registration Statement*") is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the sole purpose of increasing the aggregate number of shares of common stock offered by Super League Gaming, Inc. (the "*Registrant*") by 715,555 shares, 93,333 of which are subject to purchase upon exercise of the underwriters' option to purchase additional shares of the Registrant's common stock. The additional securities that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Registration Statement on Form S-1, as amended (File No. 333-248248) (the "*Prior Registration Statement*"). The information set forth in the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference in this filing.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

Exhibit Index

Exhibit Number	Description of Exhibit
5.1	Opinion of Disclosure Law Group, a Professional Corporation
23.1	Consent of Squar Milner LLP
23.2	Consent of Disclosure Law Group, a Professional Corporation (included in Exhibit 5.1)
24.1	Power of Attorney (included on the signature page of the Prior Registration Statement filed on August 21, 2020)

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Santa Monica, State of California, on this 27th day of August, 2020.

SUPER LEAGUE GAMING, INC.

By: /s/ Ann Hand
Ann Hand
Chief Executive Officer, President and Chair of the Board

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities held on the dates indicated.

Signature	Title	Date
<u>/s/ Ann Hand</u> Ann Hand	Chief Executive Officer, President, Chair of the Board (Principal Executive Officer)	August 27, 2020
* <u>Clayton Haynes</u>	Chief Financial Officer (Principal Financial and Accounting Officer)	August 27, 2020
* <u>David Steigelfest</u>	Director	August 27, 2020
* <u>Jeff Gehl</u>	Director	August 27, 2020
* <u>Kristin Patrick</u>	Director	August 27, 2020
* <u>Michael Keller</u>	Director	August 27, 2020
* <u>Mark Jung</u>	Director	August 27, 2020
* By: <u>/s/ Ann Hand</u> Ann Hand Attorney-in-Fact		

DISCLOSURE LAW GROUP
a Professional Corporation

August 27, 2020

Super League Gaming, Inc.
2906 Colorado Avenue
Santa Monica, California 90404

Ladies and Gentlemen:

We have acted as counsel to you in connection with your filing of (i) a Registration Statement on Form S-1 (File No. 333-248248) (the "*Initial Registration Statement*") pursuant to the Securities Act of 1933, as amended (the "*Securities Act*"), and (ii) a second Registration Statement on Form S-1 filed pursuant to Rule 462(b) promulgated under the Securities Act (the "*462(b) Registration Statement*," and together with the Initial Registration Statement, the "*Registration Statement*"). This opinion letter is being furnished to you in connection with your filing of the 462(b) Registration Statement, relating to the registration of the offering by Super League Gaming, Inc., a Delaware corporation (the "*Company*") of up to a total of 5,221,622 shares (the "*Shares*") of the Company's Common Stock, \$0.001 par value per share, including 681,081 Shares purchasable by the underwriters upon their exercise of an over-allotment option granted to the underwriters by the Company. The Shares are being sold to the several underwriters named in, and pursuant to, an underwriting agreement among the Company and such underwriters (the "*Underwriting Agreement*").

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Second Amended and Restated Certificate of Incorporation of the Company, as amended through the date hereof; (ii) the Amended and Restated Bylaws of the Company, as amended through the date hereof; (iii) certain resolutions of the Board of Directors of the Company (the "*Board*") relating to the issuance, sale and registration of the Shares; (iv) the Registration Statement; and (v) the Prospectus. In addition, we have examined originals or copies, certified or otherwise identified to our satisfaction, of certain other corporate records, documents, instruments and certificates of public officials and of the Company, and we have made such inquiries of officers of the Company and public officials and considered such questions of law as we have deemed necessary for purposes of rendering the opinions set forth herein. Our opinions are limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not sought to independently verify such matters.

In making our examination, we have assumed the legal capacity of all natural persons, that all signatures on documents examined by us are genuine, the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as certified, conformed or photostatic copies. We have also assumed the accuracy and completeness of all information provided to us by the Company during the course of our investigations, including that the Shares will be sold at a price established by the Board of Directors of the Company or a duly authorized committee thereof, on which we have relied in issuing the opinion expressed below. As to certain factual matters, we have relied upon a certificate and other assurances of officers of the Company and others without having independently verified such factual matters.

Based on the foregoing and on such legal considerations as we deem relevant, and subject to the qualifications, assumptions, and limitations stated herein and in reliance on the statements of fact contained in the documents we have examined, we are of the opinion that the Shares have been duly authorized by all necessary corporate action on the part of the Company and when sold, issued and delivered against payment therefor as described in the Registration Statement and the Prospectus, will be validly issued, fully paid and non-assessable.

The opinion rendered herein is limited to the Delaware General Corporation Law and the federal laws of the United States of America, as in effect on the date hereof.

We hereby consent to the reference to us under the caption "*Legal Matters*" in the prospectus forming a part of the Registration Statement and to the filing of this opinion letter as an exhibit to the Registration Statement, and any amendments thereto. In giving this consent, we do not admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission promulgated thereunder.

This opinion letter is given solely for use in connection with the offer and sale of the Shares while the Registration Statement is in effect and is not to be relied upon for any other purpose. Our opinion is expressly limited to the matters set forth above, and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company, the Shares or the Registration Statement.

Very truly yours,

/s/ Disclosure Law Group
Disclosure Law Group, a Professional Corporation

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of Super League Gaming, Inc. of our report dated March 20, 2020, relating to our audit of the financial statements of Super League Gaming, Inc., which appear in the Annual Report on Form 10-K of Super League Gaming, Inc. for the years ended December 31, 2019 and 2018.

We also consent to the reference to our firm under the heading "Experts" in such Prospectus.

/s/ SQUAR MILNER LLP

Irvine, California
August 26, 2020
