

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

FORM S-8

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)

47-1990734
(I.R.S. Employer
Identification No.)

2912 Colorado Avenue, Suite 203
Santa Monica, California 90404
(802) 294-2754
(Address of Principal Executive Offices)

**SUPER LEAGUE GAMING, INC. AMENDED AND RESTATED
2014 STOCK OPTION AND INCENTIVE PLAN**
(Full title of the plan)

Ann Hand
President and Chief Executive Officer
Super League Gaming, Inc.
2912 Colorado Avenue, Suite 203
Santa Monica, California 90404
(802) 294-2754
(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

Copies to:
Jessica R. Sudweeks
Disclosure Law Group,
A Professional Corporation
655 West Broadway, Suite 870
San Diego, California 92101
(619) 272-7050

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 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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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 Securities to be Registered	Amount to be Registered (1) (2)	Proposed Maximum Offering Price per Share (3)	Proposed Maximum Aggregate Offering Price (3)	Amount of Registration Fee
Common Stock, par value \$0.001 per share	3,144,152	\$ 3.79	\$1,916,336.08	\$ 1,300.07

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended, this registration statement shall also be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) This Form S-8 registers 3,144,152 additional shares of common stock, par value \$0.001 per share (“*Common Stock*”), available for future issuance under the Super League Gaming, Inc. Amended and Restated 2014 Stock Option and Incentive Plan (the “*2014 Plan*”). The Company previously registered a total of 1,855,848 shares of Common Stock issuable under the 2014 Plan on a registration statement on Form S-8 (File No. 333-238143).
- (3) Estimated in accordance with Rules 457(c) and (h) solely for the purpose of calculating the registration fee based on the average of the high and low prices of the Company’s Common Stock as reported on The Nasdaq Capital Market on August 19, 2021.
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EXPLANATORY NOTE

This Registration Statement on Form S-8 (the “*Registration Statement*”) registers an additional 3,144,152 shares (the “*Shares*”) of common stock, par value \$0.001 per share (“*Common Stock*”), of Super League Gaming, Inc. (the “*Company*”), issuable pursuant to the Company’s Amended and Restated 2014 Stock Option and Incentive Plan (the “*2014 Plan*”). The Shares registered on this Registration Statement, along with shares of Common Stock registered on the previous Registration Statement on Form S-8 (File No. 333-238143) (the “*Prior Registration Statement*”) amount to a total of 5,000,000 shares of registered Common Stock authorized for issuance under the 2014 Plan as of the date of this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Pursuant to General Instruction E to Form S-8, the contents of the Prior Registration Statement filed with the Securities and Exchange Commission (the “*SEC*”) on May 11, 2020 relating to the 2014 Plan, and all periodic reports filed by the Company after the Prior Registration Statement to maintain current information about the Company, are hereby incorporated by reference.

Item 3. Incorporation of Documents by Reference.

The following documents, which have been previously filed by the Company with the SEC are hereby incorporated by reference in this Registration Statement:

- our Annual Report on Form 10-K for the year ended December 31, 2020, filed on March 19, 2021;
- our Quarterly Report on Form 10-Q for the quarter ended March 31, 2021, filed on May 17, 2021;
- our Quarterly Report on Form 10-Q for the quarter ended June 30, 2021, filed on August 16, 2021
- our Current Report on Form 8-K, filed on January 14, 2021;
- our Current Report on Form 8-K, filed on February 12, 2021;
- our Current Report on Form 8-K, filed on March 11, 2021;
- our Current Report on Form 8-K, filed on March 23, 2021;
- our Current Report on Form 8-K, filed on April 21, 2021;
- our Current Report on Form 8-K, filed on May 27, 2021;
- our Current Report on Form 8-K, filed on June 7, 2021, as amended by our Current Report on Form 8-K/A filed on August 13, 2021;
- our Current Report on Form 8-K, filed on June 16, 2021; and
- the description of the Registrant’s common stock set forth in the Registrant’s registration statement on Form 8-A12B, filed by the Registrant with the SEC under Section 12(b) of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), on February 21, 2019, including any amendments or reports filed for the purpose of updating such description.

Until such time that a post-effective amendment to this Registration Statement has been filed which indicates that all securities offered hereby have been sold or which deregisters all securities remaining unsold at the time of such amendment, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which is also deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers

Section 145(a) of the Delaware General Corporation Law (*"DGCL"*) provides, in general, that a Delaware corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) because that person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise. The indemnity may include expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, so long as the person acted in good faith and in a manner he or she reasonably believed was in or not opposed to the corporation's best interests, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Section 145(b) of the DGCL provides, in general, that a Delaware corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action or suit by or in the right of the corporation to obtain a judgment in its favor because the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise. The indemnity may include expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action, so long as the person acted in good faith and in a manner the person reasonably believed was in or not opposed to the corporation's best interests, except that no indemnification shall be permitted without judicial approval if a court has determined that the person is to be liable to the corporation with respect to such claim. Section 145(c) of the DGCL provides that, if a present or former director or officer has been successful in defense of any action referred to in Sections 145(a) and (b) of the DGCL, the corporation must indemnify such officer or director against the expenses (including attorneys' fees) he or she actually and reasonably incurred in connection with such action.

Section 145(g) of the DGCL provides, in general, that a corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise against any liability asserted against and incurred by such person, in any such capacity, or arising out of his or her status as such, whether or not the corporation could indemnify the person against such liability under Section 145 of the DGCL.

Our certificate of incorporation, as amended and restated (*"Charter"*), and our amended and restated bylaws (*"Bylaws"*) provide for the indemnification of our directors and officers to the fullest extent permitted under the DGCL.

We also expect to enter into separate indemnification agreements with our directors and officers in addition to the indemnification provided for in our Amended and Restated Charter and Bylaws. These indemnification agreements will provide, among other things, that we will indemnify our directors and officers for certain expenses, including damages, judgments, fines, penalties, settlements and costs and attorneys' fees and disbursements, incurred by a director or officer in any claim, action or proceeding arising in his or her capacity as a director or officer of the company or in connection with service at our request for another corporation or entity. The indemnification agreements also provide for procedures that will apply in the event that a director or officer makes a claim for indemnification.

We also maintain a directors' and officers' insurance policy pursuant to which our directors and officers are insured against liability for actions taken in their capacities as directors and officers.

We have entered into an underwriting agreement in connection with this offering, which provides for indemnification by the underwriter of us, our officers and directors, for certain liabilities, including liabilities arising under the Securities Act.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

Item 7. Exemption from Registration Claimed

Not applicable.

Item 8. Exhibits

Exhibit No.	Document Description	Incorporation by Reference
5.1	Opinion of Disclosure Law Group, a Professional Corporation.	Filed herewith.
23.1	Consent of Baker Tilly US, LLP	Filed herewith.
23.2	Consent of Disclosure Law Group, a Professional Corporation.	Included in Exhibit 5.1.

Item 9. Undertakings

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act; and

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement; and

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

Provided, however, that paragraphs (1)(i) and (1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Santa Monica, State of California, on August 20, 2021.

Super League Gaming, Inc.

By: /s/ Ann Hand

Ann Hand

President, Chief Executive Officer 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 and 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 20, 2021
<u>/s/ Clayton Haynes</u> Clayton Haynes	Chief Financial Officer (Principal Financial and Accounting Officer)	August 20, 2021
<u>/s/ David Steigelfest</u> David Steigelfest	Chief Technology Officer and Director	August 20, 2021
<u>/s/ Jeff Gehl</u> Jeff Gehl	Director	August 20, 2021
<u>/s/ Kristin Patrick</u> Kristin Patrick	Director	August 20, 2021
<u>/s/ Mark Jung</u> Mark Jung	Director	August 20, 2021
<u>/s/ Michael Keller</u> Michael Keller	Director	August 20, 2021
<u>/s/ Michael Wann</u> Michael Wann	Director	August 20, 2021

DISCLOSURE LAW GROUP
a Professional Corporation



August 20, 2021

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

Ladies and Gentlemen:

We have acted as counsel to Super League Gaming, Inc., a Delaware corporation (the "*Company*"), in connection with the preparation of a Registration Statement on Form S-8 (the "*Registration Statement*") under the Securities Act of 1933, as amended (the "*Act*"). The Registration Statement relates to the registration of a total of 3,144,152 shares (the "*Plan Shares*") of the Company's common stock, par value \$0.001, issuable under the Super League Gaming, Inc., 2014 Stock Option and Incentive Plan, as amended and restated (the "*Plan*").

In connection with this opinion letter, we have examined and relied upon the Registration Statement, the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, as currently in effect, and the originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as we have deemed relevant in connection with this opinion. We have assumed the genuineness and authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, and the accuracy, completeness and authenticity of certificates of public officials.

The opinions set forth in this letter are limited to the Delaware General Corporation Law and the law of the State of California, in each case as in effect on the date hereof. We are not rendering any opinion as to compliance with any federal or state antifraud law, rule or regulation relating to securities or to the sale or issuance thereof. On the basis of the foregoing, and in reliance thereon, and subject to the qualifications herein stated, we are of the opinion that the Plan Shares have been duly authorized by all necessary corporate action on the part of the Company, and when and to the extent issued in accordance with the terms of the Plan and, with respect to the Plan Shares, when and to the extent issued in accordance with the terms of any award agreement entered into under the Plan, the Plan Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the U.S. Securities and Exchange Commission thereunder.

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-8 of Super League Gaming, Inc. of our report dated March 19, 2021, relating to the financial statements of Super League Gaming, Inc. appearing in the Annual Report on Form 10-K of Super League Gaming, Inc. for the years ended December 31, 2020 and 2019.

/s/ Baker Tilly US, LLP

Irvine, California
August 20, 2021
