

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

DraftKings Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7990
(Primary Standard Industrial
Classification Code Number)

84-4052441
(I.R.S. Employer
Identification No.)

222 Berkeley Street, 5th Floor
Boston, MA 02116
(617) 986-6744

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

R. Stanton Dodge
Chief Legal Officer
DraftKings Inc.
222 Berkeley Street, 5th Floor
Boston, Massachusetts 02116
(617) 986-6744

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

Copies to:

Scott D. Miller
Sullivan & Cromwell LLP
125 Broad Street
New York, New York 10004
Tel: (212) 558-4000

Joel L. Rubinstein
Jonathan P. Rochwarger
Elliott M. Smith
White & Case LLP
1221 Avenue of the Americas
New York, New York 10020
Tel: (212) 819-8200

Approximate date of commencement of proposed sale to the public: As soon as practicable 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. 333-249299

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, 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(2)	Proposed Maximum Aggregate Offering Price(1)(2)	Amount of Registration Fee
Class A common stock, par value \$0.0001 per share	2,400,000	\$52.00	\$124,800,000	\$13,615.68
Total Registration Fee			\$124,800,000	\$13,615.68

(1) Includes the offering of additional shares of Class A common stock pursuant to the underwriters' option to purchase additional shares. Does not include (i) 18,400,000 shares of Class A common stock previously registered by the Company on the Registration Statement on Form S-1 (333-249299) or (ii) 16,000,000 shares of Class A common stock previously registered by the Company on the Registration Statement on Form S-1 (333-238051) remaining unsold thereunder and which are being carried forward to this registration statement.

(2) Based on the public offering price.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN
INFORMATION BY REFERENCE

This Registration Statement on Form S-1 is being filed with the Securities and Exchange Commission (the “Commission”) pursuant to Rule 462(b) under the Securities Act of 1933, as amended, by DraftKings Inc. (the “Registrant”). This Registration Statement incorporates by reference the contents of, including all exhibits to, (i) the Registrant’s Registration Statement on [Form S-1 \(File No. 333-249299\), originally filed October 5, 2020](#), as amended on [October 6, 2020](#) (the “October Registration Statement”), which was declared effective by the Commission on October 6, 2020, (ii) the Registrant’s Registration Statement on [Form S-1 \(File No. 333-239217\), originally filed June 16, 2020](#) (the “June Registration Statement”), which was declared effective by the Commission on June 18, 2020 and (iii) the Registrant’s Registration Statement on Form S-1 (File No. 333-238051), originally filed [May 6, 2020](#), as amended on [May 12, 2020](#) (the “May Registration Statement”) and which was declared effective by the Commission on May 13, 2020 (along with the June Registration Statement, together with their exhibits, the “Prior Registration Statements”).

The Registrant is filing this registration statement for the sole purpose of increasing the aggregate number of shares of Class A common stock offered and registered under the October Registration Statement by 2,400,000 shares. 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 Prior Registration Statements.

CERTIFICATION

The Registrant hereby certifies to the Commission that (i) it has instructed its bank to transmit to the Commission the filing fee set forth on the cover page of this Registration Statement by a wire transfer of such amount to the Commission’s account as soon as practicable (but no later than the close of business on October 7, 2020), (ii) it will not revoke such instructions, (iii) it has sufficient funds in the relevant account to cover the amount of such filing fee and (iv) it will confirm receipt of such instructions by its bank during regular business hours on October 7, 2020.

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
<u>5.1</u>	<u>Opinion of Greenberg Traurig, LLP as to the validity of the common stock.</u>
<u>23.1</u>	<u>Consent of WithumSmith+Brown, PC, independent registered public accounting firm of Diamond Eagle Acquisition Corp.</u>
<u>23.2</u>	<u>Consent of BDO USA, LLP, independent registered public accounting firm of DraftKings Inc.</u>
<u>23.3</u>	<u>Consent of Ziv Haft, CPA (Isr.), a BDO Member Firm, independent registered public accounting firm of SBTech (Global) Limited.</u>
<u>23.4</u>	<u>Consent of Greenberg Traurig, LLP (included as part of Exhibit 5.1).</u>
<u>24.1</u>	<u>Power of Attorney (incorporated by reference to DraftKings' Registration Statement on Form S-1 (File No. 333-249299).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boston, State of Massachusetts, on the 6th day of October, 2020.

DraftKings Inc.

By: /s/ R. Stanton Dodge

Name: R. Stanton Dodge

Title: Chief Legal Officer and Secretary

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-1 has been signed by the following persons in the capacities indicated on the 6th day of October, 2020.

Name	Position	Date
*	Chief Executive Officer and Chairman (Principal Executive Officer)	October 6, 2020
Jason D. Robins		
*	Chief Financial Officer (Principal Financial Officer)	October 6, 2020
Jason K. Park		
*	Chief Accounting Officer (Principal Accounting Officer)	October 6, 2020
Erik Bradbury		
*	Vice Chairman	October 6, 2020
Harry Evans Sloan		
*	Director	October 6, 2020
Michael Gavin Isaacs		
*	Director	October 6, 2020
Matthew Kalish		
*	Director	October 6, 2020
Woodrow H. Levin		
*	Director	October 6, 2020
Paul Liberman		
*	Director	October 6, 2020
Shalom Meckenzie		
*	Director	October 6, 2020
Jocelyn Moore		
*	Director	October 6, 2020
Ryan R. Moore		
*	Director	October 6, 2020
Valerie Mosley		
*	Director	October 6, 2020
Steven J. Murray		
*	Director	October 6, 2020
Hany M. Nada		
*	Director	October 6, 2020
Richard Rosenblatt		
*	Director	October 6, 2020
John S. Salter		
*	Director	October 6, 2020
Marni M. Walden		

*By /s/ R. Stanton Dodge
R. Stanton Dodge
As Attorney-in-Fact

[Letterhead of Greenberg Traurig, LLP]

October 6, 2020

DraftKings Inc.
222 Berkeley Street, 5th Floor
Boston, Massachusetts 02116

Re: *DraftKings Inc. Registration Statement on Form S-1*

Ladies and Gentlemen:

We have acted as special Nevada counsel to DraftKings Inc., a Nevada corporation (the “Company”), in connection with the filing of a Registration Statement on Form S-1 (the “Registration Statement”) with the Securities and Exchange Commission (the “Commission”) pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the “Securities Act”). The Registration Statement relates to the issuance of up to 36,800,000 shares of the Company’s Class A common stock, which includes (a) up to 20,800,000 shares of Class A common stock to be offered and sold by the Company, which includes up to 4,800,000 shares of Class A common stock that may be sold by the Company pursuant to the exercise of the underwriters’ option to purchase additional shares (together, the “Company Shares”), and (b) up to 16,000,000 shares of Class A common stock to be offered and sold by the selling stockholders identified in the Registration Statement (the “Selling Stockholder Shares”).

The Registration Statement incorporates by reference the registration statement on Form S-1 originally filed with the Commission on October 5, 2020 (File No. 333-249299), as amended by Amendment No. 1 to Form S-1 filed with the Commission on October 6, 2020, which was declared effective on October 6, 2020, including the prospectus which forms a part thereof (the “Prospectus”).

This opinion letter is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act.

In rendering the opinions set forth below, we have examined originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement and the Prospectus; (ii) the Amended and Restated Articles of Incorporation of the Company; (iii) the Amended and Restated Bylaws of the Company; and (iv) resolutions adopted by the board of directors of the Company. We have also made such further legal and factual examinations and investigations as we deemed necessary for purposes of expressing the opinions set forth herein. In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies.

As to any facts material to the opinions expressed herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and others and of public officials.

Based upon and subject to the foregoing and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that:

1. The Company Shares have been duly authorized and, when the Registration Statement becomes effective under the Securities Act, and the Company Shares have been duly issued in accordance with the Articles of Incorporation and delivered in accordance with Nevada law and as contemplated by the Registration Statement, will be, validly issued, fully paid and non-assessable.
2. The Selling Stockholder Shares have been duly authorized and validly issued and are fully paid and non-assessable.

The opinions expressed herein are based upon and limited to the laws of the State of Nevada. We express no opinion herein as to any other laws, statutes, regulations or ordinances. The opinions expressed herein that are based on the laws of the State of Nevada are limited to the laws generally applicable in transactions of the type covered by the Registration Statement.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement and to the reference to our firm under the caption "Legal Matters" in the Prospectus. In giving such consent, we do not thereby admit that we are experts within the meaning of the Securities Act or the rules and regulations of the Commission or that this consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Greenberg Traurig, LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1, of our report dated March 11, 2020 relating to the consolidated balance sheet of Diamond Eagle Acquisition Corp. as of December 31, 2019, and the related consolidated statements of operations, changes in stockholders' equity and cash flows for the period from March 27, 2019 (inception) to December 31, 2019, appearing in the Registration Statement on Form S-1, Amendment No. 1, File No. 333-249299. We also consent to the reference to our Firm under the caption "Experts" in the Registration Statement.

/s/ WithumSmith+Brown, PC

New York, New York

October 6, 2020

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby 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, as amended, of our report dated March 12, 2020, except for note 1 and 18 which are dated March 26, 2020, relating to the consolidated financial statements of DraftKings Inc., which is contained in that Prospectus. Our report contains an explanatory paragraph regarding the Company's ability to continue as a going concern and the impact of the novel coronavirus.

We also consent to the reference to us under the caption "Experts" in the Prospectus.

/s/ BDO USA, LLP

Boston, Massachusetts

October 6, 2020

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

SBTech (Global) Limited
Isle of Man

We hereby consent to the use in the Registration Statement on Form S-1 pursuant to Rule 462(b) of the Securities Act of 1933 of our report dated March 12, 2020, except for note 19 which is dated March 26, 2020, relating to the consolidated financial statements of SBTech (Global) Limited, which is contained in the Registration Statement. Our report contains an explanatory paragraph regarding the impact of the novel coronavirus.

We also consent to the reference to us under the caption "Experts" in the Registration Statement.

/s/ Ziv Haft

Ziv Haft
Certified Public Accountants (Isr.)
BDO Member Firm

Tel Aviv, Israel
October 6, 2020
