

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

**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, Massachusetts 02116  
(617) 986-6744**

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

**R. Stanton Dodge  
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**

**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.  Registration Nos. 333-237693 and 333-237693-01

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   
Non-accelerated filer

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.

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#### **EXPLANATORY NOTE**

This Post-Effective Amendment No. 1 (the "Amendment") to the registrant's Registration Statement on Form S-1 (the "Registration Statement") is filed pursuant to Rule 462(d) solely to add exhibits with respect to such Registration Statement. The sole purpose of the Amendment is to furnish Exhibit 101 to the Registration Statement. Exhibit 101 provides the financial statements and related notes formatted in XBRL (eXtensible Business Reporting Language).

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## Item 16. Exhibits and Financial Statements.

(a) *Exhibits.* The following exhibits are being followed herewith:

<u>Exhibit No.</u>	<u>Description</u>
<u>2.1+*</u>	<u><a href="#">Business Combination Agreement, dated as of December 22, 2019, among DraftKings Inc., SBTech (Global) Limited, SBTech’s shareholders, Diamond Eagle Acquisition Corp., DEAC NV Merger Corp. and a wholly-owned subsidiary of DEAC (incorporated by reference to Exhibit 2.1 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>2.2*</u>	<u><a href="#">Form of Stockholders Agreement (incorporated by reference to Exhibit 2.2 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>2.3*</u>	<u><a href="#">Agreement and Plan of Merger, dated as of March 12, 2020, by and among Diamond Eagle Acquisition Corp. and DEAC NV Merger Corp. (incorporated by reference to Exhibit 2.3 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>2.4*</u>	<u><a href="#">Amendment to Business Combination Agreement, dated as of April 7, 2020, among DraftKings Inc., SBTech (Global) Limited, SBTech’s shareholders, Diamond Eagle Acquisition Corp., DEAC NV Merger Corp. and a wholly-owned subsidiary of DEAC (incorporated by reference to Exhibit 2.4 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>3.1*</u>	<u><a href="#">Articles of Incorporation of DEAC NV Merger Corp (incorporated by reference to Exhibit 3.1 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>3.2*</u>	<u><a href="#">Bylaws of DEAC NV Merger Corp (incorporated by reference to Exhibit 3.2 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>3.3*</u>	<u><a href="#">Form of Amended and Restated Articles of Incorporation of New DraftKings (incorporated by reference to Exhibit 3.3 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>3.4*</u>	<u><a href="#">Form of Amended and Restated Bylaws of New DraftKings (incorporated by reference to Exhibit 3.1 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>4.1*</u>	<u><a href="#">Specimen Class A Common Stock Certificate of New DraftKings (incorporated by reference to Exhibit 4.1 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>4.2*</u>	<u><a href="#">Warrant Agreement, dated May 10, 2019, by and between Diamond Eagle Acquisition Corp. and Continental Stock Transfer &amp; Trust Company, as warrant agent (incorporated by reference to Exhibit 4.1 of Diamond Eagle Acquisition Corp.’s Current Report on Form 8-K filed on May 14, 2019).</a></u>
<u>5.1*</u>	<u><a href="#">Opinion of Greenberg Traurig, LLP as to the validity of the shares of New DraftKings common stock.</a></u>
<u>5.2*</u>	<u><a href="#">Opinion of Winston &amp; Strawn LLP as to the validity of the warrants of New DraftKings.</a></u>
<u>10.1*</u>	<u><a href="#">Form of DraftKings Inc. 2020 Incentive Award Plan (incorporated by reference to Exhibit 10.1 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020.</a></u>
<u>10.2*</u>	<u><a href="#">Form of Subscription Agreement, dated December 22, 2019, by and between Diamond Eagle Acquisition Corp. and the undersigned subscriber party thereto (incorporated by reference to Exhibit 10.2 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.3*</u>	<u><a href="#">Executive Employment Agreement, dated May 30, 2019, between DraftKings Inc. and Jason Park (incorporated by reference to Exhibit 10.3 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.4*</u>	<u><a href="#">Form of DraftKings Inc. Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.4 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.5+***</u>	<u><a href="#">Agreement for the Provision of a Sports Betting Solution (“License Agreement”), between Sports Information Services Limited and Crown Gaming Inc., dated as of June 19, 2018 (incorporated by reference to Exhibit 10.5 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.6+***</u>	<u><a href="#">Addendum to License Agreement, between Sports Information Services Limited and Crown Gaming Inc., dated as of August 22, 2019 (incorporated by reference to Exhibit 10.6 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.7*</u>	<u><a href="#">Amended and Restated Loan and Security Agreement (the “LSA”), dated October 21, 2016, by and between DraftKings Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.7 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.8*</u>	<u><a href="#">First Amendment to the LSA, dated July 28, 2017, by and between DraftKings Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.8 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>
<u>10.9*</u>	<u><a href="#">Second Amendment to the LSA, dated December 28, 2017, by and between DraftKings Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.9 of DEAC NV Merger Corp.’s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</a></u>

<a href="#"><u>10.10*</u></a>	<a href="#"><u>Third Amendment and Joinder to the LSA, dated July 3, 2018, by and among DraftKings Inc., Crown Gaming Inc., Crown DFS Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.10 of DEAC NV Merger Corp.'s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</u></a>
<a href="#"><u>10.11*</u></a>	<a href="#"><u>Fourth Amendment to the LSA, dated December 19, 2018, by and among DraftKings Inc., Crown Gaming Inc., Crown DFS Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.11 of DEAC NV Merger Corp.'s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</u></a>
<a href="#"><u>10.12*</u></a>	<a href="#"><u>Fifth Amendment to the LSA, dated March 28, 2019 by and among DraftKings Inc., Crown Gaming Inc., Crown DFS Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.12 of DEAC NV Merger Corp.'s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</u></a>
<a href="#"><u>10.13*</u></a>	<a href="#"><u>Sixth Amendment to the LSA, dated August 15, 2019, by and among DraftKings Inc., Crown Gaming Inc., Crown DFS Inc. and Pacific Western Bank (incorporated by reference to Exhibit 10.13 of DEAC NV Merger Corp.'s Registration Statement on Form S-4 (Reg. No. 333-235805), filed with the SEC on April 14, 2020).</u></a>
<a href="#"><u>23.1*</u></a>	<a href="#"><u>Consent of WithumSmith+Brown, PC, independent registered public accounting firm of Diamond Eagle Acquisition Corp.</u></a>
<a href="#"><u>23.2*</u></a>	<a href="#"><u>Consent of BDO USA, LLP, independent registered public accounting firm of DraftKings Inc.</u></a>
<a href="#"><u>23.3*</u></a>	<a href="#"><u>Consent of Ziv Haft, CPA (Isr.), a BDO Member Firm, independent registered public accounting firm of SBTech (Global) Limited.</u></a>
<a href="#"><u>23.4*</u></a>	<a href="#"><u>Consent of Greenberg Traurig, LLP, (included as part of Exhibit 5.1).</u></a>
<a href="#"><u>23.5*</u></a>	<a href="#"><u>Consent of Winston &amp; Strawn LLP (includes as part of Exhibit 5.2).</u></a>
<a href="#"><u>24.1+</u></a>	<a href="#"><u>Power of Attorney.</u></a>
<a href="#"><u>99.1*</u></a>	<a href="#"><u>Consent of Michael Gavin Isaacs.</u></a>
<a href="#"><u>99.2*</u></a>	<a href="#"><u>Consent of Matthew Kalish.</u></a>
<a href="#"><u>99.3*</u></a>	<a href="#"><u>Consent of Woodrow H. Levin.</u></a>
<a href="#"><u>99.4*</u></a>	<a href="#"><u>Consent of Paul Liberman.</u></a>
<a href="#"><u>99.5*</u></a>	<a href="#"><u>Consent of Shalom Meckenzie.</u></a>
<a href="#"><u>99.6*</u></a>	<a href="#"><u>Consent of Ryan R. Moore.</u></a>
<a href="#"><u>99.7*</u></a>	<a href="#"><u>Consent of Steven J. Murray.</u></a>
<a href="#"><u>99.8*</u></a>	<a href="#"><u>Consent of Hany M. Nada.</u></a>
<a href="#"><u>99.9*</u></a>	<a href="#"><u>Consent of Jason D. Robins.</u></a>
<a href="#"><u>99.10*</u></a>	<a href="#"><u>Consent of Richard Rosenblatt.</u></a>
<a href="#"><u>99.11*</u></a>	<a href="#"><u>Consent of John S. Salter.</u></a>
<a href="#"><u>99.12*</u></a>	<a href="#"><u>Consent of Harry E. Sloan.</u></a>
<a href="#"><u>99.13*</u></a>	<a href="#"><u>Consent of Marni M. Walden.</u></a>
<a href="#"><u>101.INS+</u></a>	<a href="#"><u>XBRL Instance Document</u></a>
<a href="#"><u>101.SCH+</u></a>	<a href="#"><u>XBRL Taxonomy Extension Schema Document</u></a>
<a href="#"><u>101.CAL+</u></a>	<a href="#"><u>XBRL Taxonomy Extension Calculation Linkbase Document</u></a>
<a href="#"><u>101.DEF+</u></a>	<a href="#"><u>XBRL Taxonomy Extension Definition Linkbase Document</u></a>
<a href="#"><u>101.LAB+</u></a>	<a href="#"><u>XBRL Taxonomy Extension Label Linkbase Document</u></a>
<a href="#"><u>101.PRE+</u></a>	<a href="#"><u>XBRL Taxonomy Extension Presentation Linkbase Document</u></a>

† Certain of the exhibits and schedules to this Exhibit have been omitted in accordance with Regulation S-K Item 601(a)(5). The Registrant agrees to furnish a copy of all omitted exhibits and schedules to the SEC upon its request.

\* Previously filed.

\*\* Certain portions of this exhibit have been omitted pursuant to Regulation S-K Item 601(b)(10)(iv). The Registrant agrees to furnish an unredacted copy of the exhibit to the SEC upon its request.

+ Filed herewith.

(b) *Financial Statements*. The financial statements filed as part of this registration statement are listed in the index to the financial statements immediately preceding such financial statements, which index to the financial statements is incorporated herein by reference.

## 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 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 1<sup>st</sup> day of May, 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 Post-Effective Amendment No. 1 to the Registration Statement on Form S-1 has been signed by the following persons in the capacities indicated on the 1st day of May, 2020.

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>*</u> Jason D. Robins	Chief Executive Officer and Chairman (Principal Executive Officer)	May 1, 2020
<u>*</u> Jason K. Park	Chief Financial Officer (Principal Financial and Accounting Officer)	May 1, 2020
<u>*</u> Harry Evans Sloan	Vice Chairman	May 1, 2020
<u>*</u> Michael Gavin Isaacs	Director	May 1, 2020
<u>*</u> Matthew Kalish	Director	May 1, 2020
<u>*</u> Woodrow H. Levin	Director	May 1, 2020
<u>*</u> Paul Liberman	Director	May 1, 2020
<u>*</u> Shalom Meckenzie	Director	May 1, 2020
<u>*</u> Ryan R. Moore	Director	May 1, 2020
<u>*</u> Steven J. Murray	Director	May 1, 2020
<u>*</u> Hany M. Nada	Director	May 1, 2020
<u>*</u> Richard Rosenblatt	Director	May 1, 2020
<u>*</u> John S. Salter	Director	May 1, 2020
<u>*</u> Marni M. Walden	Director	May 1, 2020

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

## POWER OF ATTORNEY

The undersigned directors and/or officers of DraftKings Inc. (the "Company") desire to execute and deliver this Power of Attorney to facilitate the filing of registration statements on Form S-1 and S-4 (the "Registration Statements") relating to the Company's Class A Common Stock and warrants and any amendments thereto.

Each person whose signature appears below constitutes and appoints Jason D. Robins and R. Stanton Dodge, and each of them individually, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his or her name, place and stead, in any and all capacities, to sign the Registration Statements and any or all amendments (including post-effective amendments) to the Registration Statements (and any additional registration statements related thereto permitted by Rule 462(b) promulgated under the Securities Act of 1933 (and all further amendments, including post-effective amendments, thereto)), 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, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof. Without limiting the generality of the foregoing, amendments to the Registration Statements may make such changes in such Registration Statements as such attorney-in-fact may deem appropriate, and with full power and authority to perform and do any and all acts and things, whatsoever which any such attorney-in-fact or substitute may deem necessary or advisable to be performed or done in connection with any or all of the above-described matters, as fully as each of the undersigned could do if personally present and acting, hereby ratifying and approving all acts of any such attorney-in-fact or substitute.

This Power of Attorney may be signed in more than one counterpart, all of which when taken together, shall be deemed one and the same instrument.

IN WITNESS WHEREOF, this Power of Attorney has been signed effective as of this 1st day of May, 2020, by the following persons:

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Jason D. Robins</u> Jason D. Robins	Chief Executive Officer and Chairman (Principal Executive Officer)	May 1, 2020
<u>/s/ Jason K. Park</u> Jason K. Park	Chief Financial Officer (Principal Financial and Accounting Officer)	May 1, 2020
<u>/s/ Harry Evans Sloan</u> Harry Evans Sloan	Vice Chairman	May 1, 2020
<u>/s/ Michael Gavin Isaacs</u> Michael Gavin Isaacs	Director	May 1, 2020
<u>/s/ Matthew Kalish</u> Matthew Kalish	Director	May 1, 2020
<u>/s/ Woodrow H. Levin</u> Woodrow H. Levin	Director	May 1, 2020
<u>/s/ Paul Liberman</u> Paul Liberman	Director	May 1, 2020
<u>/s/ Shalom Meckenzie</u> Shalom Meckenzie	Director	May 1, 2020
<u>/s/ Ryan R. Moore</u> Ryan R. Moore	Director	May 1, 2020
<u>/s/ Steven J. Murray</u> Steven J. Murray	Director	May 1, 2020
<u>/s/ Hany M. Nada</u> Hany M. Nada	Director	May 1, 2020
<u>/s/ Richard Rosenblatt</u> Richard Rosenblatt	Director	May 1, 2020
<u>/s/ John S. Salter</u> John S. Salter	Director	May 1, 2020
<u>/s/ Marni M. Walden</u> Marni M. Walden	Director	May 1, 2020