

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

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

SEQLL INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

3826
(Primary Standard Industrial
Classification Code Number)

46-5319744
(I.R.S. Employer
Identification No.)

317 New Boston Street, Suite 210
Woburn, Massachusetts 01801
(781) 460-6016
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Daniel Jones
Chief Executive Officer
317 New Boston Street, Suite 210
Woburn, Massachusetts 01801
(781) 460-6016
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Eric M. Hellige, Esq.
Pryor Cashman LLP
7 Times Square
New York, New York 10036-6569
Telephone: (212) 326-0846
Fax: 212-326-0806

Barry Grossman, Esq.
Sarah E. Williams, Esq.
Matthew Bernstein, Esq.
Ellenoff Grossman & Schole LLP
1345 Avenue of the Americas
New York, New York 10105
Telephone: (212) 370-1300
Fax: (212) 370-7889

Approximate date of commencement of proposed sale to the public:

As soon as practicable after this Registration Statement is declared 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, 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. 333-254886

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, 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
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 pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Proposed maximum aggregate offering price⁽¹⁾⁽²⁾⁽³⁾	Amount of registration fee⁽⁴⁾
Units consisting of:		
(i) Common Stock, par value \$0.00001 per share	\$ 2,305,750	\$ 251.56
(ii) Warrants to purchase Common Stock ⁽⁵⁾	—	—
Common Stock issuable upon exercise of the Warrants	2,305,750	251.56
Representative Warrants ⁽⁵⁾	—	—
Common Stock issuable upon exercise of the representative's warrants ⁽⁶⁾	126,817	13.84
Total Registration Fee	<u>\$ 4,738,317</u>	<u>\$ 516.96</u>

- (1) Represents only the additional aggregate offering price of the shares of common stock and warrants being registered, and includes the additional aggregate offering price of the additional shares of common stock and warrants that the underwriters have the option to purchase. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-1, as amended (Registration No. 333-254886).
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(o) under the Securities Act of 1933, as amended. The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$25,995,750 on the Registration Statement on Form S-1, as amended (Registration No. 333-254886), which was declared effective by the Securities and Exchange Commission on August 26, 2021. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$4,738,317 are hereby registered.
- (3) Pursuant to Rule 416 under the Securities Act of 1933, as amended, or the Securities Act, the shares of common stock registered hereby also include an indeterminate number of additional shares of common stock as may from time to time become issuable by reason of stock splits, stock dividends, recapitalizations or other similar transactions.
- (4) Calculated pursuant to Rule 457(o) based on an estimate of the proposed maximum aggregate offering price.
- (5) No separate fee is required pursuant to Rule 457(i) of the Securities Act.
- (6) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g) under the Securities Act. The representative's warrants are exercisable at a per share exercise price equal to 110% of the public offering price. As estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g) under the Securities Act, the proposed maximum aggregate offering price of the representative's warrants is equal to 110% of \$115,288 (which is 5% of \$2,305,750).

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act of 1933, as amended.

**EXPLANATORY NOTE AND INCORPORATION OF
CERTAIN INFORMATION BY REFERENCE**

SeqLL Inc., a Delaware corporation (the “Registrant”), is filing this Registration Statement with the Securities and Exchange Commission (the “Commission”) pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1, as amended (Registration No. 333-254886) (the “Prior Registration Statement”), which the Commission declared effective on August 26, 2021.

The Registrant is filing this Registration Statement for the sole purpose of increasing by \$4,738,317 the proposed maximum aggregate offering price of shares its common stock, \$0.0001 par value per share, and warrants to purchase common stock to be registered for sale. The additional shares and warrants that are being registered for issuance and 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 Statement. The information set forth in the Prior Registration Statement, and all exhibits to the Prior Registration Statement, are hereby incorporated by reference into this Registration Statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

Exhibit Number	Description
5.1	Opinion of Pryor Cashman LLP as to the validity of the securities being offered.
23.1	Consent of Wolf & Company, P.C., independent registered public accounting firm.
23.2	Consent of Pryor Cashman LLP (included in Exhibit 5.1 to this Registration Statement).
24.1	Powers of Attorney (incorporated by reference to page II-8 of the Registration Statement on Form S-1 (Registration No. 333-254886) filed on March 31, 2021).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Woburn, State of Massachusetts, on this 26th day of August, 2021.

SEQLL INC.

By: /s/ Daniel Jones
Daniel Jones
Chief Executive Officer

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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Daniel Jones</u> Daniel Jones	Chief Executive Officer and Chairman <i>(Principal Executive Officer)</i>	August 26, 2021
<u>/s/ John W. Kennedy</u> John W. Kennedy	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	August 26, 2021
<u>/s/ *</u> Douglas Miscoll	Director	August 26, 2021
<u>/s/ *</u> David Pfeffer	Director	August 26, 2021

*By /s/ Daniel Jones
Daniel Jones
Attorney-in-fact

August 26, 2021

SeqLL Inc.
317 New Boston Street, Suite 210
Woburn, MA 01801

Ladies and Gentlemen:

We have acted as counsel to SeqLL Inc., a Delaware corporation (the “**Company**”), in connection with (i) the Company’s registration statement on Form S-1, Registration No. 333-254886 (the “**Initial Registration Statement**”), under the Securities Act of 1933, as amended (the “**Securities Act**”), and the rules and regulations thereunder (the “**Rules**”), initially filed by the Company with the Securities and Exchange Commission (the “**Commission**”) on March 31, 2021, as thereafter amended or supplemented, and (ii) a second Registration Statement on Form S-1 filed pursuant to Rule 462(b) pursuant to the Securities Act and the Rules (the “**Rule 462(b) Registration Statement**,” and together with the Initial Registration Statement, the “**Registration Statement**”). The Rule 462(b) Registration Statement relates to the registration of the proposed offer and sale of (i) a proposed maximum aggregate offering price of \$2,305,750 of units (“**Units**”), with each Unit being comprised of one share of the Company’s common stock, par value \$0.00001 per share (the “**Common Stock**” and each such share of Common Stock, a “**Share**” and collectively, the “**Shares**”), and one warrant (collectively, the “**Unit Warrants**”) to purchase one share of Common Stock (the shares issuable upon exercise of the Unit Warrants, the “**Unit Warrant Shares**”) that will be issued under the warrant agency agreement (each, a “**Warrant Agreement**”), to be dated on or about the date of the first issuance of the Units, by and between the Company and VStock Transfer, LLC, as warrant agent (the “**Warrant Agent**”), and (ii) a proposed maximum aggregate offering price of \$126,817 of Common Stock to be issued upon the exercise of warrants (the “**Underwriter Warrants**” and, together with the Unit Warrants, the “**Warrants**”) to purchase shares of Common Stock (the “**Underwriter Warrant Shares**” and, together with the Unit Warrant Shares, the “**Warrant Shares**”), to be issued to Maxim Group, LLC (the “**Representative**”), or its designees, as compensation for its services pursuant to the underwriting agreement to be entered into by and between the Company, the Representative and the other underwriters named therein (the “**Underwriting Agreement**”). The Shares, the Warrants and the Warrant Shares are collectively referred to as the “**Securities**.”

In rendering the opinion set forth herein, we have examined the originals, or photostatic or certified copies, of (i) the Amended and Restated Certificate of Incorporation (the “**Certificate of Incorporation**”) and the Bylaws (the “**Bylaws**”) of the Company, each as amended to date and as filed as exhibits to the Registration Statement, (ii) certain resolutions of the Board of Directors of the Company related to the filing of the Registration Statement, the authorization and issuance of the Securities and related matters, (iii) the Registration Statement and all exhibits thereto, (iv) the form of Underwriting Agreement to be entered into by the Company and the Representative and the form of Warrant Agency Agreement to be entered into by the Company and the Warrant Agent, (v) a certificate executed by an officer of the Company, dated as of the date hereof, (vi) the forms of the Warrants, and (vii) such other records, documents and instruments as we deemed relevant and necessary for purposes of the opinion stated herein. In making the foregoing examination we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic or certified copies, and the authenticity of the originals of such copies. As to all questions of fact material to this opinion, where such facts have not been independently established, we have relied, to the extent we have deemed reasonably appropriate, upon representations or certificates of officers of the Company or governmental officials.

With regard to our opinion regarding the Warrants and the Warrant Shares, we express no opinion to the extent that, notwithstanding its current reservation of Warrant Shares, future issuances of securities of the Company, including the Warrant Shares, or anti-dilution adjustments to outstanding securities of the Company, including the Warrants, cause the Warrants to be exercisable for more Shares than the number that then remain authorized but unissued. Further, we have assumed the Exercise Price (as defined in the Warrants) will not be adjusted to an amount below the par value per share of the Common Stock.

Our opinions expressed herein are subject to the following qualifications and exceptions: (i) the effect of bankruptcy, insolvency, reorganization, arrangement, moratorium, or other similar laws relating to or affecting the rights of creditors generally, including, without limitation, laws relating to fraudulent transfers or conveyances, preferences, and equitable subordination; (ii) the effect of general principles of equity, including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing (regardless of whether considered in a proceeding in equity or at law); and (iii) the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought. We express no opinion as to the enforceability of any indemnification or contribution provision, choice of law provision or as to the enforceability of any provision that may be deemed to constitute liquidated damages.

This opinion is limited in all respects to the General Corporation Law of the State of Delaware and, with respect to the Units and the Warrants constituting valid, legally binding, and enforceable obligations of the Company, the laws of the State of New York, and we express no opinion as to the laws, statutes, rules or regulations of any other jurisdictions. The reference and limitation to the “General Corporation Law of the State of Delaware” includes all applicable Delaware statutory provisions of law and reported judicial decisions interpreting these laws. Our opinion is based on these laws as in effect on the date hereof. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation. Where our opinions expressed herein refer to events to occur at a future date, we have assumed that there will have been no changes in the relevant law or facts between the date hereof and such future date. Our opinions expressed herein are limited to the matters expressly stated herein and no opinion is implied or may be inferred beyond the matters expressly stated. Not in limitation of the foregoing, we are not rendering any opinion as to the compliance with any other federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

Based upon, subject to and limited by the foregoing, we are of the opinion that following (i) the execution and delivery of the Underwriting Agreement by the parties thereto, (ii) the effectiveness of the Registration Statement and the completion of the offering as contemplated by the Registration Statement, (iii) the issuance of the Securities pursuant to the terms of the Underwriting Agreement, and (iv) the receipt by the Company of the consideration for the Securities specified in the resolutions of the Company’s Board of Directors or a committee thereof:

1. The Shares will be validly issued, fully paid and non-assessable.
2. The Unit Warrants and the Unit Warrant Shares will have been duly authorized and if, as and when issued in accordance with the terms of the Unit Warrants and the payment of the exercise price therefore, the Unit Warrant Shares will be validly issued, fully paid and non-assessable.
3. The Underwriter Warrants and the Underwriter Warrant Shares will have been duly authorized and if, as and when issued in accordance with the terms of the Underwriter Warrants and the payment of the exercise price therefore, the Underwriter Warrant Shares will be validly issued, fully paid and non-assessable.
4. The Warrants will be valid and legally binding obligations of the Company, enforceable against the Company in accordance with their terms.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Rule 462(b) Registration Statement. We further consent to the reference to our firm under the caption “Legal Matters” in the prospectus constituting a part of the Initial Registration Statement. In giving this consent, we are not admitting that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission. This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion after the date hereof to reflect any facts or circumstances that may thereafter come to our attention or any changes that may thereafter occur.

Very truly yours,

/s/ Pryor Cashman LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-1 of SeqLL Inc. filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, of our report dated March 30, 2021, relating to the consolidated financial statements of SeqLL Inc., appearing in the Prospectus, which is incorporated by reference in this Registration Statement.

We also consent to the reference to our Firm under the caption “Experts” in such Prospectus.

/s/ Wolf & Company, P.C.

Wolf & Company, P.C.
Boston, Massachusetts
August 26, 2021