

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

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



DATA STORAGE CORPORATION

(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation or organization)	7374 (Primary Standard Industrial Classification Code Number)	98-0530147 (I.R.S. Employer Identification Number)
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**Data Storage Corporation
48 South Service Road
Melville, NY 11747
(212) 564-4922**

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

**Charles M. Piluso
Chief Executive Officer
Data Storage Corporation
48 South Service Road
Melville, NY 11747
(212) 564-4922**

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

With copies to:

Evan J. Costaldo, Esq. Costaldo Law Group P.C. 30 Wall Street, 8th Floor New York, NY 10005 (212) 709-8333	Leslie Marlow, Esq. Hank Gracin, Esq. Patrick J. Egan, Esq. Gracin & Marlow, LLP The Chrysler Building 405 Lexington Avenue, 26th Floor New York, NY 10074 (212) 907-6457	David E. Danovitch, Esq. Scott M. Miller, Esq. Angela Gomes, Esq. Sullivan & Worcester LLP 1633 Broadway New York, NY 10074 (212) 660-3000
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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, 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, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. (File No. 333-253056)

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 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 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⁾⁽⁸⁾	Amount of Registration Fee
Units consisting of:		
(i) Shares of Common Stock, par value \$0.001 per share ⁽²⁾	\$ 920,000	\$ 100.37
(ii) Warrants to purchase shares of Common Stock ⁽²⁾⁽³⁾		—
Shares of Common Stock issuable upon exercise of the Warrants ⁽⁴⁾⁽⁵⁾	\$ 1,012,000	\$ 110.41
Representative's Warrants ⁽⁶⁾	—	—
Shares of Common Stock issuable upon exercise of Representative's Warrants ⁽⁷⁾	\$ 44,000	\$ 4.81
Total	\$ 1,976,000	\$ 215.59

- (1) The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$24,700,000 on a registration statement on Form S-1, as amended (File No. 333-253056), which was declared effective by the Securities and Exchange Commission on May 13, 2021. In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the Securities Act), an additional amount of securities having a proposed maximum aggregate offering price of \$1,976,000 is hereby registered, which includes shares of common stock and/or warrants that may be issued upon exercise of a 45-day option granted to the representative of the underwriters.
- (2) Includes shares of common stock and/or warrants included in the Units that may be issued upon exercise of a 45-day option granted to the representative of the underwriters to cover over-allotments, if any.
- (3) In accordance with Rule 457(i) under the Securities Act, because the shares of the Registrant's common stock underlying the warrants included in the Units are registered hereby, no separate registration fee is required with respect to the warrants registered hereby.
- (4) There will be issued warrants to purchase one share of common stock for every one share of common stock offered. The warrants are exercisable at a per share price of 110% of the per Unit public offering price.
- (5) Includes shares of common stock which may be issued upon exercise of additional warrants which may be issued upon exercise of 45-day option granted to the representative of the underwriters to cover over-allotments, if any.
- (6) No additional registration fee is payable pursuant to Rule 457(g) or Rule 457(i) under the Securities Act.
- (7) 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 for up to the number of shares of common stock equal to 5% of the aggregate number of shares included in the Units sold in this offering at a per share exercise price equal to 110% of the public offering price of the Units. The proposed maximum aggregate offering price of the representative's warrants is \$44,000, which is equal to the difference between 110% of \$540,000 (5% of \$10,800,000, which is the new maximum aggregate offering price of the shares being registered hereby without including the over-allotment option) and 110% of \$500,000 (5% of \$10,000,000 which was the previous maximum aggregate offering price of the securities registered hereby without including the over-allotment option).
- (8) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(o) of the Securities Act.

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

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement on Form S-1 is being filed by Data Storage Corporation, a Nevada corporation (the "Registrant"), pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-253056) (the "Prior Registration Statement"), initially filed by the Registrant on February 12, 2021, as subsequently amended, and declared effective by the Securities and Exchange Commission on May 13, 2021. This Registration Statement covers the registration of additional securities with a proposed maximum offering price of \$1,976,000, which consist of: (i) Units consisting of shares of the Registrant's common stock, \$0.001 par value per share (the "Common Stock"), and warrants (the "Warrants") to purchase shares of Common Stock, (ii) shares of Common Stock issuable upon exercise of the Warrants, (iii) representative's warrants (the "Representative's Warrants") and (iv) shares of Common Stock issuable upon exercise of the Representative's Warrants. The additional securities 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 Prior Registration Statement declared effective on May 13, 2021.

The required opinions of counsel and related consents and accountants' consents are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

EXHIBIT INDEX

Exhibit No.	Description
5.1(a)*	Legal opinion of Parsons Behle & Latimer
5.1(b)*	Legal opinion of Costaldo Law Group P.C.
23.1*	Consent of Rosenberg Rich Baker Berman P.A., independent registered public accounting firm
23.2*	Consent of Parsons Behle & Latimer (included in Exhibit 5.1(a))
23.3*	Consent of Costaldo Law Group P.C. (included in Exhibit 5.1(b))
23.4*	Consent of Rosenberg Rich Baker Berman P.A., independent registered public accounting firm for Flagship Solutions, LLC
24.1**	Power of Attorney
99.1***	Flagship Audited Financials

* Filed herewith

** Previously filed on the signature page to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-253056), originally filed with the Securities and Exchange Commission on February 12, 2021 and incorporated by reference herein.

*** Previously filed as Exhibit 99.1 to Amendment No. 1 to the Registration Statement on Form S-1, as further amended (File No. 333-253056), filed with the Securities and Exchange Commission on April 26, 2021 and incorporated by reference herein.

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 Melville, State of New York, on May 13, 2021.

DATA STORAGE CORPORATION

/s/ Charles M. Piluso

Charles M. Piluso

Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Charles M. Piluso</u> Charles M. Piluso	Chief Executive Officer, Chief Financial Officer and Director <i>(Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer)</i>	May 13, 2021
<u>*</u> Harold Schwartz	Director	May 13, 2021
<u>*</u> Thomas Kempster	Director	May 13, 2021
<u>*</u> John Argen	Director	May 13, 2021
<u>*</u> Joseph Hoffman	Director	May 13, 2021
<u>*</u> Lawrence Maglione	Director	May 13, 2021
<u>*</u> Matthew Grover	Director	May 13, 2021
<u>*</u> Todd Correll	Director	May 13, 2021
* By: <u>/s/ Charles M. Piluso</u> Charles M. Piluso Attorney-in-fact		



May 13, 2021

The Board of Directors
Data Storage Corporation
48 South Service Road
Melville, New York 11747

Re: Registration Statement on Form S-1 (File No. 333-253056) and Registration Statement filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended

Gentlemen:

We have acted as special Nevada counsel to Data Storage Corporation, a Nevada corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act of 1933, as amended (the “Securities Act”), of a Registration Statement on Form S-1 (File No. 333-253056) (as amended through the date hereof, the “Initial Registration Statement”) and a registration statement relating to the Initial Registration Statement filed on the date hereof 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”). The 462(b) Registration Statement relates to the registration by the Company of up to \$1,976,000 of Securities (as defined below) consisting of (i) units (the “Additional Units”) consisting of (a) up to \$920,000 of shares (the “Additional Shares”) of the Company’s common stock, par value \$0.001 per share (the “Common Stock”); (ii) up to \$1,012,000 of warrants to purchase shares of Common Stock (the “Additional Common Warrants”) and the shares of Common Stock issuable from time to time upon exercise of the Additional Common Warrants (the “Additional Common Warrant Shares”), including Additional Shares and Additional Common Warrants to purchase Additional Common Warrant Shares for which the Representative (as defined below) has been granted an over-allotment option; and (iii) up to \$44,000 of (a) warrants to purchase shares of Common Stock to be issued to the Representative as additional compensation pursuant to the Underwriting Agreement (the “Additional Representative’s Warrants”), and (b) shares of Common Stock issuable upon exercise of the Representative’s Warrant (the “Additional Representative’s Warrant Shares”). The Additional Units, the Additional Shares, the Additional Common Warrants, the Additional Common Warrant Shares, the Additional Representative’s Warrants and the Additional Representative’s Warrant Shares are collectively referred to as the “Securities.” The Securities are to be sold by the Company pursuant to an underwriting agreement (the “Underwriting Agreement”) to be entered into by and between the Company and Maxim Group LLC, as representative (the “Representative”) of the several underwriters named therein (the “Underwriters”), the form of which has been filed as Exhibit 1.1 to the Initial Registration Statement.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters (“Reliance Documents”). We are opining herein as to the Nevada Revised Statutes (the “NRS”), and we express no opinion with respect to the applicability thereto, or the effect thereon, of the federal securities laws, the laws of any other jurisdiction or, in the case of Nevada, any other laws, or as to any matters of municipal law or the laws of any local agencies within any state. In connection with this opinion, we have examined and relied upon the representations and warranties as to factual matters contained in and made pursuant to the Reliance Documents, Registration Statement, and upon such other documents as in our judgment are necessary or appropriate to enable us to render the opinions expressed herein.

Our knowledge of the Company and its legal and other affairs is limited by the scope of our engagement, which scope includes the delivery of this opinion letter. We do not represent the Company with respect to all legal matters or issues. The Company may employ other independent counsel and, to our knowledge, handles certain matters and issues without the assistance of independent counsel.

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In our examination of the foregoing, we have assumed, without independent investigation or verification: (i) the genuineness of all signatures on all agreements, instruments and other documents submitted to us; (ii) the legal capacity and authority of all persons or entities executing all agreements, instruments and other documents submitted to us; (iii) the authenticity and completeness of all agreements, instruments, corporate records, certificates and other documents submitted to us as originals; (iv) that all agreements, instruments, corporate records, certificate and other documents submitted to us as certified, electronic, facsimile, conformed, photostatic or other copies conform to authentic originals thereof, and that such originals are authentic and complete; (v) the due authorization, execution and delivery of all instruments, agreements, and other documents by the parties thereto (other than the Company); (vi) that the statements contained in the certificates and comparable documents of public officials, officers and representatives of the Company and other persons on which we have relied for the purposes of this letter are true and correct; and (vii) that the officers and directors of the Company have properly exercised their fiduciary duties. We have assumed that the issuance and sale of the Securities by the Company will not, in each case, violate or constitute a default or breach under (a) any agreement or instrument to which the Company is subject, (b) any law, rule or regulation to which the Company is subject, (c) any judicial or regulatory order or decree of any governmental authority, or (d) any consent, approval, license, authorization or validation of, or filing, recording or registration with any governmental authority.

We have further assumed that: (i) the Registration Statement and any amendments thereto will have become effective under the Securities Act and comply with all applicable laws at the time the Securities are offered or issued as contemplated by the Registration Statement; (ii) an appropriate prospectus, free writing prospectus or term sheet relating to the Securities offered thereby will be prepared and filed with the Commission in compliance with the Securities Act and will comply with all applicable laws at the time the Securities are offered or issued as contemplated by the Registration Statement; (iii) all Securities will be issued and sold in compliance with the applicable provisions of the Securities Act and the securities or Blue Sky Laws of various states and in the manner stated in the Registration Statement; (iv) any purchase, underwriting, warrant, deposit, unit or similar agreement (collectively the “Securities Agreements”) relating to the Securities being offered will be duly authorized, executed and delivered by other parties thereto; (v) the terms of any Additional Warrants and Additional Units included in any Securities offered and issued as executed and delivered are as described in the Registration Statement; and (vi) the number of shares of Common Stock offered pursuant to the Registration Statement does not exceed, at the time of issuance, the authorized but unissued shares of Common Stock.

Opinions

Based upon and subject to the foregoing, we are of the opinion that: (i) the Additional Shares have been duly authorized for issuance and, when issued, delivered and paid for in accordance with the terms of the Underwriting Agreement and in the manner described in the Registration Statement, the Additional Shares will be validly issued, fully paid and non-assessable; (ii) the Additional Common Warrant Shares have been duly authorized for issuance and, when issued and sold by the Company and delivered by the Company and upon valid exercise of the Additional Common Warrants and against receipt of the exercise price therefor, in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Common Warrants, the Additional Common Warrant Shares will be validly issued, fully paid and

non-assessable; and (iii) the Additional Representative's Warrant Shares have been duly authorized for issuance and, when issued and sold by the Company and delivered by the Company and upon valid exercise of the Additional Representative's Warrants and against receipt of the exercise price therefor, in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Representative's Warrants, the Additional Representative's Warrant Shares will be validly issued, fully paid and non-assessable.

We consent to the inclusion of this opinion as an exhibit to the 462(b) Registration Statement and further consent to all references to our firm under the caption "Legal Matters" in the Initial Registration Statement and incorporated by reference into the 462(b) Registration Statement.

In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ PARSONS BEHLE & LATIMER

COSTALDO LAW GROUP P.C.

30 WALL STREET, 8TH FLOOR NEW YORK, NY 10005

TEL 212 709 8333 FAX 212 217 6724 EVAN@COSTALDOLAW.COM

May 13, 2021

The Board of Directors
Data Storage Corporation
48 South Service Road
Melville, New York 11747

Re: Registration Statement on Form S-1 (File No. 333-253056) and Registration Statement filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended

Ladies and Gentlemen:

We have acted as U.S. securities counsel to Data Storage Corporation, a Nevada corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), of a Registration Statement on Form S-1 (File No. 333-253056) (as amended through the date hereof, the "Initial Registration Statement") and a registration statement relating to the Initial Registration Statement filed on the date hereof 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"). The 462(b) Registration Statement relates to the registration by the Company of up to \$1,976,000 of the Securities (as defined below) consisting of: (i) units (the "Additional Units") consisting of (a) up to \$920,000 of shares (the "Additional Shares") of the Company's common stock, par value \$0.001 per share (the "Common Stock"); (ii) up to \$1,012,000 of warrants to purchase shares of Common Stock (the "Additional Common Warrants") and the shares of Common Stock issuable from time to time upon exercise of the Additional Common Warrants (the "Additional Common Warrant Shares"), including Additional Shares and Additional Common Warrants to purchase Additional Common Warrant Shares for which the Representative (as defined below) has been granted an over-allotment option; and (iii) up to \$44,000 of (a) warrants to purchase shares of Common Stock to be issued to the Representative as additional compensation pursuant to the Underwriting Agreement (the "Additional Representative's Warrants"), and (b) shares of Common Stock issuable upon exercise of the Representative's Warrant (the "Additional Representative's Warrant Shares"). The Additional Units, the Additional Shares, the Additional Common Warrants, the Additional Common Warrant Shares, the Additional Representative's Warrants and the Additional Representative's Warrant Shares are collectively referred to as the "Securities." The Securities are to be sold by the Company pursuant to an underwriting agreement (the "Underwriting Agreement") to be entered into by and between the Company and Maxim Group LLC, as representative (the "Representative") of the several underwriters named therein (the "Underwriters"), the form of which has been filed as Exhibit 1.1 to the Initial Registration Statement.

In rendering the opinion set forth herein, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or advisable. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all items submitted to us as originals, the conformity with originals of all items submitted to us as 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 public officials.

We express no opinion herein as to the laws of any state or jurisdiction other than the substantive laws of the State of New York as it relates to the Additional Units, the Additional Common Warrants and the Additional Representative's Warrants and the federal laws of the United States of America.

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Based upon and subject to the foregoing, we are of the opinion that: (i) the Additional Units have been duly authorized for issuance and, when issued, delivered and paid for in accordance with the terms of the Underwriting Agreement and in the manner described in the Registration Statement, the Additional Units will be validly issued, fully paid and non-assessable, and will be legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, moratorium and similar laws affecting creditors' rights generally and equitable principles of general applicability; (ii) the Additional Common Warrants, when executed and delivered by the Company in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Common Warrants, will constitute legal, valid and binding agreements of the Company, enforceable against the Company in accordance with their terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, moratorium and similar laws affecting creditors' rights generally and equitable principles of general applicability; and (iii) the Additional Representative's Warrants, when executed and delivered by the Company in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Representative's Warrants, will constitute a legal, valid and binding agreement of the Company, enforceable against the Company in accordance with its terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, moratorium and similar laws affecting creditors' rights generally and equitable principles of general applicability.

We consent to the inclusion of this opinion as an exhibit to the 462(b) Registration Statement and further consent to all references to our firm under the caption "Legal Matters" in the Initial Registration Statement and incorporated by reference into the 462(b) Registration Statement.

In giving this consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ COSTALDO LAW GROUP P.C.

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the inclusion in this Registration Statement on Form S-1 of our report dated March 31, 2021 with respect to the audited financial statements of Data Storage Corporation for the years ended December 31, 2020 and 2019.

We also consent to the references to us under the heading "Experts" in such Registration Statement.

/s/ Rosenberg Rich Baker Berman & Company, P.A.

www.rbb.com
Somerset, New Jersey
May 13, 2021

CONSENT OF INDEPENDENT AUDITOR

We consent to the inclusion in this Registration Statement on Form S-1 of our report dated April 14, 2021 with respect to the audited financial statements of Flagship Solutions, LLC for the years ended December 31, 2020 and 2019.

We also consent to the references to us under the heading "Experts" in such Registration Statement.

/s/ Rosenberg Rich Baker Berman & Company

www.rbb.com
Somerset, New Jersey
May 13, 2021
