

UNITED STATES
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

WiSA Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

3674

(Primary Standard Industrial
Classification Code Number)

30-1135279

(I.R.S. Employer
Identification Number)

WiSA Technologies, Inc.
15268 NW Greenbrier Pkwy
Beaverton, OR 97006
(408) 627-4716

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

Brett Moyer
Chief Executive Officer
WiSA Technologies, Inc.
15268 NW Greenbrier Pkwy
Beaverton, OR 97006
(408) 627-4716

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

David E. Danovitch, Esq.
Aaron M. Schleicher, Esq.
Michael DeDonato, Esq.
Sullivan & Worcester LLP
1633 Broadway
New York, NY 10019
(212) 660-3060

Leslie Marlow, Esq.
Patrick J. Egan, Esq.
Hank Gracin, Esq.
Blank Rome LLP
1271 Avenue of the Americas
New York, New York 10020
(212) 885-5000

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.

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. **333-268085**

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 | <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.

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to the Registration Statement (Registration No. 333-268085) of WiSA Technologies, Inc. is filed pursuant to Section 462(d) of the Securities Act of 1933, as amended, solely to update Exhibit 5.1 that was previously filed with respect to such Registration Statement in order to reference an increased number of securities.

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Financial Statements and Exhibits

| Exhibit No. | Description |
|----------------------|---|
| 5.1 | Opinion of Sullivan & Worcester LLP |
| 23.1 | Consent of Sullivan & Worcester LLP (included in Exhibit 5.1) |
| 24.1 | Power of Attorney (included on signature page of previously filed registration statement) |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Beaverton, State of Oregon, on December 1, 2022.

WISA TECHNOLOGIES, INC.

By: /s/ Brett Moyer
Name: Brett Moyer
Title: President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, the following persons in the capacities and on the dates indicated have signed this registration statement below.

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|--|--|------------------|
| <u>/s/ Brett Moyer</u> Brett Moyer | Chief Executive Officer and Director (<i>principal executive officer</i>) | December 1, 2022 |
| <u>/s/ *</u> George Oliva | Chief Financial Officer (<i>principal financial officer</i>) | December 1, 2022 |
| <u>/s/ *</u> Gary Williams | Vice President of Finance and Chief Accounting Officer (<i>principal accounting officer</i>) | December 1, 2022 |
| <u>/s/ *</u> Lisa Cummins | Director | December 1, 2022 |
| <u>/s/ *</u> Dr. Jeffrey M. Gilbert | Director | December 1, 2022 |
| <u>/s/ *</u> David Howitt | Director | December 1, 2022 |
| <u>/s/ *</u> Helge Kristensen | Director | December 1, 2022 |
| <u>/s/ *</u> Sriram Peruvemba | Director | December 1, 2022 |
| <u>/s/ *</u> Robert Tobias | Director | December 1, 2022 |
| <u>/s/ *</u> Wendy Wilson | Director | December 1, 2022 |

* By: /s/ Brett Moyer
Brett Moyer, as attorney-in-fact



Sullivan & Worcester LLP
1633 Broadway
New York, NY 10019

212 660 3000
sullivanlaw.com

December 1, 2022

WiSA Technologies, Inc.
15268 NW Greenbrier Pkwy
Beaverton, OR 97006

Ladies and Gentlemen:

We have acted as securities counsel for WiSA Technologies, Inc., a Delaware corporation (the "Company"), in connection with the preparation of a Registration Statement on Form S-1 (Registration No. 333-268085) (the "Registration Statement") originally filed by the Company with the U.S. Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), on November 1, 2022 and amended on the date hereof, relating to the proposed public offering of: (A) 50,400,000 units (the "Units"), each Unit consisting of (i) one share of common stock of the Company, par value \$0.0001 per share (the "Shares"), (ii) one Series A Warrant (the "Series A Warrants"), and (iii) one Series B Warrant (the "Series B Warrants" and, together with the Series A Warrants, the "Warrants"), each such Warrant being exercisable from time to time for one Share (the "Warrant Shares"); and (B) 3,600,000 pre-funded units (the "Pre-Funded Units"), each Pre-Funded Unit consisting of (i) one pre-funded warrant (the "Pre-Funded Warrants"), each such Pre-Funded Warrant being exercisable from time to time for one Share (the "Pre-Funded Warrant Shares"), (ii) one Series A Warrant, and (iii) one Series B Warrant. The Units, Shares, Warrants, Warrant Shares, Pre-Funded Units, Pre-Funded Warrants and Pre-Funded Warrant Shares are collectively referred to herein as the "Securities". The Securities will be sold pursuant to a Securities Purchase Agreement (the "Agreement") between the Company and certain accredited investors or qualified institutional buyers identified on the signature pages thereto (collectively, the "Investors"). This opinion letter is furnished to you at your request to enable you to fulfill the requirements of Item 601(b)(5) of Regulation S-K, 17 C.F.R. § 229.601(b)(5), in connection with the Registration Statement.

As counsel to the Company in connection with the proposed potential issuance and sale of the Securities, we have examined: (i) the Company's certificate of incorporation and bylaws, both as currently in effect; (ii) certain resolutions of the Board of Directors relating to the sale of the Securities (the "Resolutions"); (iii) the form of Agreement; (iv) the Registration Statement; and (v) such other proceedings, documents, and records as we have deemed necessary to enable us to render this opinion. In all such examinations, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates, and instruments submitted to us as originals, and the conformity with the originals of all documents, certificates, and instruments submitted to us as copies. We have also assumed the due execution and delivery of all documents where due execution and delivery are prerequisite to the effectiveness thereof.

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) we render no opinion as to the effect of the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware.

Based upon, subject to and limited by the foregoing, we are of the opinion that following (i) execution and delivery by the Company and each of the Investors of the Agreement, (ii) effectiveness of the Registration Statement, (iii) issuance of the Securities pursuant to the terms of the Agreement, and (iv) receipt by the Company of the consideration for the Securities specified in the Resolutions:

(a) The Shares will be duly authorized for issuance and, when issued, delivered and paid for in accordance with the terms of the Agreement, will be validly issued, fully paid and nonassessable;

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(b) The Units, Pre-Funded Units, Warrants and Pre-Funded Warrants will be duly authorized for issuance and, when issued and sold in accordance with the Agreement and duly executed and delivered by the Company to the purchasers thereof against payment therefor, will constitute valid and legally binding obligations of the Company enforceable against the Company in accordance with their terms; and

(c) The Warrant Shares and Pre-Funded Warrant Shares will be duly authorized and, when issued and paid for in accordance with the provisions of the Warrants and Pre-Funded Warrants, as applicable, will be validly issued, fully paid and nonassessable.

It is understood that this opinion is to be used only in connection with the offer, sale, and issuance of the Securities while the Registration Statement is in effect.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the Registration Statement. In giving this consent, we do not admit that we are "experts" within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Sullivan & Worcester LLP
Sullivan & Worcester LLP