

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

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

**Digital Transformation Opportunities Corp.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

6770  
(Primary Standard Industrial  
Classification Code Number)

85-3984427  
(I.R.S. Employer  
Identification Number)

10485 NE 6th Street, Unit 3930  
Bellevue, WA 98004  
Tel: (360) 949-1111

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

Kevin Nazemi  
Chief Executive Officer  
10485 NE 6th Street, Unit 3930  
Bellevue, WA 98004  
Tel: (360) 949-1111

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

*Copies to:*

Jonathan Ko, Esq.  
Paul Hastings LLP  
515 South Flower Street  
Twenty-Fifth Floor  
Los Angeles, CA 90071  
(213) 683-6188

P. Michelle Gasaway  
Gregg A. Noel  
Skadden, Arps, Slate, Meagher & Flom LLP  
300 South Grand Avenue, Suite 3400  
Los Angeles, CA 90071  
(213) 687-5000

**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, 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.  (Registration No. 333-253079)

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 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	Proposed Maximum Offering Price Per Share (1)	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee
Units, each consisting of one share of Class A common stock, \$0.0001 par value, and one-fourth of one redeemable warrant (2)	5,750,000 units	\$10.00	\$57,500,000	\$6,273.25
Shares of Class A common stock included as part of the units (3)	5,750,000 shares	—	—	—(4)
Redeemable warrants included as part of the units (3)	1,437,500 warrants	—	—	—(4)
Shares of Class A common stock underlying the Warrants	1,437,500 shares	\$11.50(5)	\$16,531,250	\$1,803.56
Total	—	—	\$74,031,250	\$8,076.81(6)

(1) Estimated solely for the purpose of calculating the registration fee.

(2) Represents only the additional number of securities being registered. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-253079).

(3) Pursuant to Rule 416(a), there are also being registered an indeterminable number of additional securities as may be offered or issued to prevent dilution resulting from share sub-divisions, share dividends or similar transactions.

(4) Pursuant to Rule 457(g), no additional fee is required.

(5) Pursuant to Rule 457(g) under the Securities Act, based on the exercise price of the warrants.

(6) The Registrant previously registered securities having a proposed maximum aggregate offering price of \$287,500,000 on its Registration Statement on Form S-1, as amended (File No. 333-253079), which was declared effective by the Securities and Exchange Commission on March 9, 2021. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum offering price of \$74,031,250 is hereby registered, which includes securities issuable upon the exercise of the underwriter's over-allotment option.

**This Registration Statement shall become effective upon filing with the U.S. 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 with respect to the registration of (i) 5,750,000 additional units of Digital Transformation Opportunities Corp., a Delaware corporation (the "Registrant"), each unit consisting of (A) one share of Class A common stock, and (B) one-fourth of one redeemable warrant, and (ii) 1,437,500 shares of Class A common stock underlying the warrants, in each case, pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. Each whole warrant entitles the holder thereof to purchase one share of Class A common stock at a price of \$11.50 per share, subject to certain adjustments, and only whole warrants are exercisable. No fractional warrants will be issued upon separation of the units and only whole warrants will trade. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-253079) (the "Prior Registration Statement"), initially filed by the Registrant on February 12, 2021 and declared effective by the Securities and Exchange Commission (the "Commission") on March 9, 2021. The required opinions of counsel and related consents and independent registered public accounting firm's consent 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.

### **CERTIFICATION**

The Registrant hereby certifies to the Commission that (1) it has instructed its bank to pay 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 at U.S. Bank as soon as practicable (but no later than the close of business as of March 10, 2021), (2) it will not revoke such instructions, (3) it has sufficient funds in the relevant account to cover the amount of such filing fee and (4) it will confirm receipt of such instructions by its bank during regular business hours no later than March 10, 2021.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

**Item 16. Exhibits and Financial Statement Schedules.**

(a) *Exhibits.* All exhibits filed with or incorporated by reference in the Prior Registration Statement on Form S-1 (SEC File No. 333-253079) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

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<b>Exhibit No.</b>	<b>Description</b>
<a href="#">5.1</a>	<a href="#">Opinion of Paul Hastings LLP.</a>
<a href="#">23.1</a>	<a href="#">Consent of Marcum LLP.</a>
<a href="#">23.2</a>	<a href="#">Consent of Paul Hastings LLP (contained in Exhibit 5.1).</a>
<a href="#">24</a>	<a href="#">Power of Attorney (contained on signature page to the Registrant's Prior Registration Statement (File No. 333-253079), filed on February 12, 2021.</a>

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**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, on March 9, 2021.

**Digital Transformation Opportunities Corp.**

By: /s/ Kevin Nazemi  
Kevin Nazemi  
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 in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>/s/ Kevin Nazemi</u> Kevin Nazemi	Chief Executive Officer and Chairman (Principal Executive Officer)	March 9, 2021
<u>*</u> Kyle Francis	Chief Financial Officer (Principal Financial and Accounting Officer)	March 9, 2021

By: /s/ Kevin Nazemi  
Kevin Nazemi  
Attorney-in-Fact

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# PAUL HASTINGS

March 9, 2021

Digital Transformation Opportunities Corp.  
10485 NE 6<sup>th</sup> Street, Unit 3930  
Bellevue, WA 98004

Re: Digital Transformation Opportunities Corp. Registration Statement on Form S-1 Filed Pursuant to Rule 462(b)

Ladies and Gentlemen:

We have acted as counsel to Digital Transformation Opportunities Corp., a Delaware corporation (the “**Company**”), in connection with the preparation and filing with the U.S. Securities and Exchange Commission (the “**Commission**”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “**Securities Act**”), of the Registration Statement on Form S-1 of the Company (the “**462(b) Registration Statement**”) relating to the proposed underwritten public offering of up to 5,750,000 additional units of the Company (the “**Units**”) (including Units that may be issued and sold pursuant to the exercise of an over-allotment option granted to the Underwriter (as defined below)), with each Unit consisting of: (i) one share of the Company’s class A common stock, par value \$0.0001 per share (“**Common Stock**,” and the shares of Common Stock underlying the Units, the “**Shares**”) and (ii) one-fourth of one redeemable warrant of the Company (each whole warrant, a “**Warrant**”), with each Warrant entitling the holder to purchase one share of Common Stock, for an aggregate of up to 1,437,500 Warrants, to be issued under a Warrant Agreement (the “**Warrant Agreement**”) to be entered into by the Company and Continental Stock Transfer & Trust Company, as warrant agent (in such capacity, the “**Warrant Agent**”), pursuant to the terms of an underwriting agreement (the “**Underwriting Agreement**”) to be executed by the Company and Barclays Capital Inc., as underwriter (the “**Underwriter**”), and the 1,437,500 Shares underlying the Warrants.

This opinion letter is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act. The 462(b) Registration Statement relates to the Company’s Registration Statement on Form S-1 (File No. 333-253079) (as amended, the “**Registration Statement**”) including a related prospectus filed with the Registration Statement (the “**Prospectus**”), initially filed by the Company with the Commission on February 12, 2021 and declared effective by the Commission on March 9, 2021.

In connection with this opinion letter, we have examined and relied upon the Registration Statement and the 462(b) Registration Statement, the Prospectus, the form of Underwriting Agreement, the form of Unit certificate, the form of Class A common stock certificate, the form of Warrant certificate, the form of Warrant Agreement, the Company’s Certificate of Incorporation, as amended, the Company’s Bylaws, and a certificate of the Secretary of State of the State of Delaware certifying as to the formation and good standing of the Company under the laws of the State of Delaware as of March 9, 2021 (the “**Good Standing Certificate**”), as currently in effect, and the originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinions expressed below. In addition to the foregoing, we have made such investigations of law as we have deemed necessary or appropriate as a basis for the opinions set forth herein.

Paul Hastings LLP | 515 South Flower Street | Twenty-Fifth Floor | Los Angeles, CA 90071  
t: +1.213.683.6000 | www.paulhastings.com

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# PAUL HASTINGS

Digital Transformation Opportunities Corp.  
March 9, 2021  
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In such examination and in rendering the opinions expressed below, we have assumed, without independent investigation or verification: (i) the genuineness of all signatures on all agreements, instruments, corporate records, certificates and other documents submitted to us; (ii) the legal capacity, competency and authority of all persons or entities executing all agreements, instruments, corporate records, certificates 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, certificates and other documents submitted to us as certified, electronic, facsimile, conformed, photostatic or other copies conform to the originals thereof, and that such originals are authentic and complete; (v) the due authorization, execution and delivery of all agreements, instruments, corporate records, certificates and other documents by all parties thereto (other than the Company); (vi) that no documents submitted to us have been amended or terminated orally or in writing, except as has been disclosed to us in writing; (vii) that the Underwriting Agreement and the Warrant Agreement are the valid and binding obligations of each of the parties thereto (other than the Company), enforceable against such parties (other than the Company) in accordance with their respective terms and that no such documents have been amended or terminated orally or in writing; (viii) 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 opinion letter are true and correct on and as of the date hereof; (ix) that there has not been nor will there be any change in the good standing status of the Company from that reported in the Good Standing Certificate; (x) all documents filed as exhibits to the 462(b) Registration Statement that have not been executed will conform to the forms thereof; and (xi) the 462(b) Registration Statement shall have been declared effective and such effectiveness shall not have been terminated or rescinded. As to all questions of fact material to this opinion letter and as to the materiality of any fact or other matter referred to herein, we have relied (without independent investigation or verification) upon representations and certificates or comparable documents of officers and representatives of the Company.

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

1. The Units, the Shares and Warrants included in the Units and the Shares underlying the Warrants have been duly authorized by all necessary corporate action on the part of the Company.

2. When the Underwriting Agreement has been duly executed and delivered by the respective parties thereto and the Units have been duly issued by the Company and executed by Continental Stock Transfer & Trust Company, as transfer agent, as contemplated by the 462(b) Registration Statement, the Units will be valid and binding obligations of the Company, enforceable against the Company in accordance with their terms except as such enforceability may be limited by (i) any applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting creditors' rights generally including, without limitation, fraudulent transfer or fraudulent conveyance laws; (ii) public policy considerations, statutes or court decisions that may limit rights to obtain exculpation, indemnification or contribution (including, without limitation, indemnification regarding violations of the securities laws and indemnification for losses resulting from a judgment for the payment of any amount other than in United States dollars); and (iii) general principles of equity (including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing) and the availability of equitable remedies (including, without limitation, specific performance and equitable relief), regardless of whether considered in a proceeding in equity or at law.

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3. When the Underwriting Agreement has been duly executed and delivered by the parties thereto and the Units, the Shares and the Warrants have been issued and delivered in accordance with the Underwriting Agreement against payment in full of the consideration payable therefor as determined by the Board of Directors of the Company or a duly authorized committee thereof and as contemplated by the Underwriting Agreement, the Shares included in the Units will be validly issued, fully paid and non-assessable.

4. When the Underwriting Agreement and the Warrant Agreement have been duly executed and delivered by the respective parties thereto and the Warrants have been duly executed by the Company and duly countersigned by the Warrant Agent in accordance with the terms of the Warrant Agreement and delivered to and paid for by the Underwriter pursuant to the terms of the Underwriting Agreement, the Warrants will be valid and binding obligations of the Company, enforceable against the Company in accordance with their terms except as such enforceability may be limited by (i) any applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting creditors' rights generally including, without limitation, fraudulent transfer or fraudulent conveyance laws; (ii) public policy considerations, statutes or court decisions that may limit rights to obtain exculpation, indemnification or contribution (including, without limitation, indemnification regarding violations of the securities laws and indemnification for losses resulting from a judgment for the payment of any amount other than in United States dollars); and (iii) general principles of equity (including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing) and the availability of equitable remedies (including, without limitation, specific performance and equitable relief), regardless of whether considered in a proceeding in equity or at law.

5. When the Warrants are duly exercised in accordance with the terms of the Warrant Agreement, each Share issuable upon exercise of the Warrants will be validly issued, fully paid and non-assessable.

Without limiting any of the other limitations, exceptions, assumptions and qualifications stated elsewhere herein, we express no opinion with regard to the applicability or effect of the laws of any jurisdiction other than the laws of the state of New York and the General Corporation Law of the State of Delaware as in effect on the date hereof. We are not rendering any opinion as to compliance with any federal or state antifraud law, rule or regulation relating to securities, or to the sale or issuance thereof.

This opinion letter deals only with the specified legal issues expressly addressed herein, and you should not infer any opinion that is not explicitly stated herein from any matter addressed in this opinion letter. This opinion letter is rendered solely in connection with the offering of the Units. This opinion letter is rendered as of the date hereof, and we assume no obligation to advise you or any other person with regard to any change after the date hereof in the circumstances or the law that may bear on the matters set forth herein even if the change may affect the legal analysis or a legal conclusion or other matters in this opinion letter.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the 462(b) Registration Statement and to the reference to our firm in the Prospectus under the heading "Legal Matters." In giving such consent, we do not hereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ Paul Hastings LLP

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INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Digital Transformation Opportunities Corp. on Form S-1 pursuant to Rule 462 (b) under the Securities Act of 1933, as amended, of our report dated January 29, 2021, which includes an explanatory paragraph as to the Company's ability to continue as a going concern, with respect to our audit of the financial statements of Digital Transformation Opportunities Corp. as of January 8, 2021 and December 31, 2020 and for the period from January 1, 2021 through January 8, 2021 and the period from November 17, 2020 (inception) through December 31, 2020, which report appears in the Prospectus on Amendment No.1 to Form S-1, which is part of the Registration Statement of Digital Transformation Opportunities Corp (File No. 333-253079).

/s/ Marcum LLP

Marcum LLP  
Houston, Texas  
March 9, 2021

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