

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

FORM S-8

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)

98-0530147
(I.R.S. Employer Identification No.)

225 Broadhollow Road, Suite 307, Melville, NY
(Address of Principal Executive Offices)

11747
(Zip Code)

Amended and Restated Data Storage Corporation Incentive Award Plan
(f/k/a Data Storage Corporation 2010 Incentive Award Plan)

Data Storage Corporation 2021 Stock Incentive Plan, as amended and restated
(Full title of the plan)

Charles M. Piluso
Chief Executive Officer and Chairman of the Board
Data Storage Corporation
225 Broadhollow Road, Suite 307
Melville, NY 11747
Telephone: (212) 564-4922
(Name and address of agent for service)
(Telephone number, including area code, of agent for service)

Copies to:

Leslie Marlow, Esq.
Melissa Palat Murawsky, Esq.
Blank Rome LLP
1271 Avenue of the Americas
New York, NY 10020
Phone: (212) 885-5000
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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	<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 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.

**REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

This registration statement on Form S-8 is being filed to register (i) 111,323 additional shares of common stock, par value \$0.001 (the "Common Stock"), of Data Storage Corporation (the "Company") which, pursuant to amendments to the Company's Amended and Restated Data Storage Corporation Incentive Award Plan (f/k/a Data Storage Corporation 2010 Incentive Award Plan) (the "2010 Plan"), are issuable upon the exercise of outstanding options under the 2010 Plan; and (ii) 1,000,000 shares of the Company's Common Stock issuable under the Company's 2021 Stock Incentive Plan, as amended and restated (the "2021 Plan"). The Company previously registered (a) 50,000 (post reverse split effected in May 2021) shares of the Company's Common Stock for issuance under the 2010 Plan pursuant to the Company's registration statement on Form S-8 (Commission File No. 333-169042) filed with the Securities and Exchange Commission (the "Commission") on August 25, 2010, as amended by Form S-8 POS (Commission File No. 333-169042) filed with the Commission on October 25, 2010; and (b) an aggregate of 1,075,000 shares of the Company's Common Stock for issuance under the 2021 Plan pursuant to the Company's registration statements on Form S-8 (Commission File No. 333-257348) filed with the Commission on June 24, 2021 and (Commission File No. 333-272399) filed with the Commission on June 5, 2023 (the registration statements in (i) and (ii) collectively, the "Prior Registration Statements"). Pursuant to Instruction E of Form S-8, the contents of the Prior Registration Statements are hereby incorporated by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, as filed with the Commission, are incorporated by reference into this Registration Statement by the Registrant:

- (a) the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed on March 28, 2024;
- (b) the Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2024, filed on May 15, 2024;
- (c) the Registrant's Current Reports on Form 8-K filed on January 5, 2024, January 18, 2024, January 19, 2024, March 11, 2024, March 27, 2024, April 2, 2024, May 6, 2024 and June 24, 2024; and
- (d) the description of the Registrant's registration statement on Form 8-A (Commission File No. 001-35384) filed with the SEC on May 10, 2021, including any amendments thereto or reports filed for the purposes of updating this description.

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be part of this Registration Statement from the date of the filing of such documents.

To the extent that any information contained in any Current Report on Form 8-K, or any exhibit thereto, is or was furnished to, rather than filed with, the Commission, such information or exhibit is specifically not incorporated by reference.

Item 8. Exhibits.

The following exhibits are filed as part of this Registration Statement or, where so indicated have been previously filed and are incorporated herein by reference.

Exhibit	Description of Exhibit
4.1	<u>Articles of Incorporation (incorporated by reference to Exhibit 3.1 to the Registrant's Registration Statement on Form SB-2 (File No. 333-148167) filed with the Securities and Exchange Commission on December 19, 2007).</u>
4.2	<u>Certificate of Amendment to Articles of Incorporation (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 333-148167) filed with the Securities and Exchange Commission on October 24, 2008).</u>
4.3	<u>Certificate of Amendment to Articles of Incorporation (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 333-148167) filed with the Securities and Exchange Commission on January 9, 2009).</u>
4.4	<u>Bylaws (incorporated by reference to Exhibit 3.2 to the Registrant's Registration Statement on Form SB-2 (File No. 333-148167) filed with the Securities and Exchange Commission on December 19, 2007).</u>
4.5	<u>Amended Bylaws (incorporated by reference to Exhibit 3.2 to Form 8-K (File No. 333-148167) filed with the Securities and Exchange Commission on October 24, 2008).</u>
4.6	<u>Form of Certificate of Amendment to the Articles of Incorporation (incorporated by reference to Appendix A to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 8, 2021).</u>
4.7	<u>Form of Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated October 7, 2008 (incorporated by reference to Appendix C to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.8	<u>Form of Certificate of Validation and Ratification of the Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated October 7, 2008 (incorporated by reference to Appendix C to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.9	<u>Form of Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated October 16, 2008 (incorporated by reference to Appendix D to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.10	<u>Form of Certificate of Validation and Ratification of the Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated October 16, 2008 (incorporated by reference to Appendix D to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>

4.11	<u>Form of Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated January 6, 2009 (incorporated by reference to Appendix E to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.12	<u>Form of Certificate of Validation and Ratification of the Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated January 6, 2009 (incorporated by reference to Appendix E to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.13	<u>Form of Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated June 24, 2009 (incorporated by reference to Appendix F to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>
4.14	<u>Form of Certificate of Validation and Ratification of the Certificate of Correction to the Certificate of Amendment to the Articles of Incorporation dated June 24, 2009 (incorporated by reference to Appendix F to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).</u>

4.15	Certificate of Designations, Preferences and Rights of Series A Preferred Stock of Data Storage Corporation (incorporated by reference to Appendix F to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on March 18, 2021).
4.16	Amendment to Bylaws (incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K (File No. 001-35384) filed with the Securities and Exchange Commission on May 6, 2024).
4.17	Data Storage Corporation 2010 Incentive Award Plan (incorporated by reference to Exhibit 10.1 on Form S-8 (File No. 333-169042) filed with the Securities and Exchange Commission on October 25, 2010).
4.18	Amended and Restated Data Storage Corporation 2010 Incentive Award Plan (incorporated by reference to Exhibit 10.1 to Form 8-K (File No. 001-35384) filed with the Securities and Exchange Commission on April 26, 2012).
4.19	Amendment to Amended and Restated Data Storage Corporation 2010 Incentive Award Plan (incorporated by reference to Annex A to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on October 18, 2013).
4.20	Amendment to Amended and Restated Data Storage Corporation 2010 Incentive Award Plan (incorporated by reference to Annex A to the Information Statement on Schedule 14C (File No. 001-35384) filed with the Securities and Exchange Commission on October 28, 2019).
4.21	Data Storage Corporation 2021 Stock Incentive Plan, as amended and restated (incorporated by reference to Annex A of the Company's Definitive Proxy Statement on Schedule 14A, filed with the Securities and Exchange Commission on October 6, 2022).
5.1	Opinion of Parsons Behle & Latimer
23.1	Consent of Rosenberg Rich Baker Berman P.A., Independent Registered Accounting Firm
23.2	Consent of Parsons Behle & Latimer (included in Exhibit 5.1).
24.1	Power of Attorney (included on the signature page of this Registration Statement).
107.1	Filing Fee table.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and 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 July 1, 2024.

DATA STORAGE CORPORATION

/s/ Charles M. Piluso
 Charles M. Piluso
 Chief Executive Officer and Chairman of the Board

POWER OF ATTORNEY

Each of the undersigned officers and directors of the Company hereby constitutes and appoints Charles M. Piluso, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, in his or her name and on his or her behalf, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto and all documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power of authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, thereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities held 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 and Chairman of the Board (Principal Executive Officer)	July 1, 2024
<u>/s/ Chris Panagiotakos</u> Chris Panagiotakos	Chief Financial Officer and Principal Financial Officer (Principal Financial Officer and Principal Accounting Officer)	July 1, 2024
<u>/s/ Harold Schwartz</u> Harold Schwartz	President and Director	July 1, 2024
<u>/s/ Thomas Kempster</u> Thomas Kempster	Executive Vice President and Director	July 1, 2024
<u>/s/ John Argen</u> John Argen	Director	July 1, 2024
<u>/s/ Lawrence Maglione, Jr.</u> Lawrence Maglione, Jr.	Director	July 1, 2024
<u>/s/ Matthew Grover</u> Matthew Grover	Director	July 1, 2024
<u>/s/ Todd Correll</u>	Director	July 1, 2024

Todd Correll

/s/ Clifford Stein Director
Clifford Stein

July 1, 2024

/s/ Nancy M. Stallone Director
Nancy M. Stallone

July 1, 2024

/s/ Uwayne A. Mitchell Director
Uwayne A. Mitchell

July 1, 2024

July 1, 2024

The Board of Directors
Data Storage Corporation
225 Broadhollow Road, Suite 307
Melville, New York 11747

Re: Data Storage Corporation Form S-8

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") to be filed on even date by Data Storage Corporation, a Nevada corporation (the "Company"), with the Securities and Exchange Commission with respect to the registration of (i) 111,323 additional shares of common stock, par value \$0.001 (the "Common Stock"), of the Company, which, pursuant to amendments to the Company's Amended and Restated Data Storage Corporation Incentive Award Plan (f/k/a Data Storage Corporation 2010 Incentive Award Plan) (the "2010 Plan"), are issuable upon the exercise of outstanding options under the 2010 Plan; and (ii) 1,000,000 shares of the Company's Common Stock issuable under the Company's 2021 Stock Incentive Plan, as amended and restated (the "2021 Plan").

As counsel to the Company, 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. We are opining herein as to the Nevada Revised Statutes, and we express no opinion with respect to the applicability thereto, or the effect thereon, of 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.

We have made such examination as we have deemed necessary for the purpose of this opinion. Based upon such examination, it is our opinion, that, when the Registration Statement has become effective under the Securities Act of 1933, as amended, and when the shares of Common Stock to be issued are sold and paid for in the manner described in the 2010 Plan or the 2021 Plan, as applicable, the Common Stock so issued will be validly issued, fully paid and non-assessable. No opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement, the 2010 Plan or the 2021 Plan. In connection with this opinion we have examined and relied on the representations and warranties as to factual matters in the Registration Statement. 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.

This opinion is given as of the date hereof and we assume no obligation to advise you of changes that may hereafter be brought to our attention.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement.

Very truly yours,

PARSONS BEHLE & LATIMER

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 to our report dated March 28, 2024, relating to the financial statements of Data Storage Corporation, as of and for the years ended December 31, 2023 and 2022, included in its Annual Report on Form 10-K for the year ended December 31, 2023.

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

Somerset, New Jersey
July 1, 2024

Calculation of Filing Fee Table

Form S-8
(Form Type)Data Storage Corporation
(Exact Name of Registrant as Specified in its Charter)

Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share ("Common Stock")	Rule 457(h)	11,733(2)	\$ 14.00(2)	\$ 164,262	0.00014760	\$ 24.25
Equity	Common Stock	Rule 457(h)	23,198(3)	\$ 2.00(3)	\$ 46,396	0.00014760	\$ 6.85
Equity	Common Stock	Rule 457(h)	60,142(4)	\$ 2.16(4)	\$ 129,907	0.00014760	\$ 19.18
Equity	Common Stock	Rule 457(h)	7,500(5)	\$ 2.40(5)	\$ 18,000	0.00014760	\$ 2.66
Equity	Common Stock	Rule 457(h)	6,250(6)	\$ 5.20(6)	\$ 32,500	0.00014760	\$ 4.80
Equity	Common Stock	Rule 457(h)	2,500(7)	\$ 4.80(7)	\$ 12,000	0.00014760	\$ 1.78
Equity	Common Stock	Rule 457(c) and 457(h)	1,000,000(8)	\$ 6.26(8)	\$ 6,260,000	0.00014760	\$ 923.98
Total Offering Amounts					\$ 6,663,065		\$ 983.50
Total Fee Offsets							—
Net Fee Due							\$ 983.50

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended ("Securities Act"), this Registration Statement shall also cover any additional shares of the Registrant's Common Stock that become issuable in respect of the securities identified in the above table by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration that results in an increase in the number of the outstanding shares of the Registrant's Common Stock.
- (2) All of such shares are issuable upon the exercise of outstanding options under the Amended and Restated Data Storage Corporation Incentive Award Plan (f/k/a Data Storage Corporation 2010 Incentive Award Plan) (the "2010 Plan") to purchase an aggregate of 11,733 shares of Common Stock at an exercise price of \$14.00 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (3) All of such shares are issuable upon the exercise of outstanding options under the 2010 Plan to purchase an aggregate of 23,198 shares of Common Stock at an exercise price of \$2.00 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (4) All of such shares are issuable upon the exercise of outstanding options under the 2010 Plan to purchase an aggregate of 60,142 shares of Common Stock at an exercise price of \$2.16 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (5) All of such shares are issuable upon the exercise of outstanding options under the 2010 Plan to purchase an aggregate of 7,500 shares of Common Stock at an exercise price of \$2.40 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (6) All of such shares are issuable upon the exercise of outstanding options under the 2010 Plan to purchase an aggregate of 6,250 shares of Common Stock at an exercise price of \$5.20 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (7) All of such shares are issuable upon the exercise of outstanding options under the 2010 Plan to purchase an aggregate of 2,500 shares of Common Stock at an exercise price of \$4.80 per share. Pursuant to Rule 457(h)(1) under the Securities Act, the aggregate offering price and registration statement fee have been computed upon the basis of the price at which the options may be exercised.
- (8) All of such shares are issuable under the Company's 2021 Stock Incentive Plan, as amended and restated. Estimated in accordance with Rules 457(c) and (h) of the Securities Act solely for the purpose of calculating the registration fee based on the average of the high and low prices of the Registrant's Common Stock as reported on the Nasdaq Capital Market on June 26, 2024.