

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

**Form S-4**

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**DROPCAR, INC.**

*(Exact name of registrant as specified in its charter)*

**Delaware**  
*(State or other jurisdiction of  
incorporation or organization)*

**4899**  
*(Primary Standard Industrial  
Classification Code Number)*

**98-0204758**  
*(I.R.S. Employer  
Identification No.)*

**1412 Broadway, Suite 2105  
New York, New York 10018  
(646) 342-1595**

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

**Spencer Richardson  
Chief Executive Officer  
DropCar, Inc.  
1412 Broadway, Suite 2105  
New York, NY 10018  
(646) 342-1595**

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

**Copies to:**

**Rick A. Werner, Esq.  
Matthew L. Fry, Esq.  
Jayun Koo, Esq.**  
Haynes and Boone, LLP  
30 Rockefeller Plaza, 26<sup>th</sup> Floor  
New York, New York 10112  
Tel. (212) 659-7300  
Fax (212) 918-8989

**Rodney C. Keller, Jr.**  
AYRO, Inc.  
900 E. Old Settlers Boulevard, Suite 100  
Round Rock, TX 78664  
Tel: (512) 994-4917

**Kenneth R. Koch, Esq.  
Daniel A. Bagliebter, Esq.**  
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo P.C.  
Chrysler Center, 666  
Third Avenue  
New York, NY 10017  
Tel: (212) 935-3000

**Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after this registration statement becomes effective and upon completion of the merger.**

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, 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.  **333-236461**

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 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. (Check one):

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

If applicable, place an  in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)   
Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

<b>Title of Each Class of Securities to be Registered</b>	<b>Amount to be Registered<sup>(1)</sup></b>	<b>Proposed Maximum Offering Price per Share</b>	<b>Proposed Maximum Aggregate Offering Price<sup>(2)</sup></b>	<b>Amount of Registration Fee<sup>(3)</sup></b>
Common Stock, \$0.0001 par value per share	12,791,023	N/A	\$ N/A	\$ N/A

- (1) The number of shares to be registered hereunder is intended to represent the maximum number of additional shares of common stock, par value \$0.0001 per share, of DropCar, Inc. (“DropCar”) estimated to be issuable at the effective time of the merger of AYRO, Inc. (“AYRO”) with and into ABC Merger Sub, Inc., a wholly owned subsidiary of the registrant (“Merger Sub”), with AYRO continuing as the surviving corporation, to holders of common stock of AYRO or upon the conversion of options, warrants, preferred stock and other securities convertible into or exercisable for shares of common stock of AYRO, as a result of an increase in the exchange ratio. DropCar previously registered 63,955,115 shares of its common stock pursuant to Amendment No. 1 to the Registration Statement on Form S-4 filed on April 24, 2020 (Registration No. 333-236461) and paid all registration fees associated therewith. Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), there are also being registered such additional shares of common stock that may be issued because of events such as recapitalizations, stock dividends, stock splits, and similar transactions.
- (2) Upon the filing of Amendment No. 1 to the Registration Statement on Form S-4 filed on April 24, 2020 (Registration No. 333-236461), the maximum aggregate offering price, solely for purposes of calculation of the registration fee, was calculated in accordance with Rule 457(f) of the Securities Act. AYRO is a private company, no market exists for its equity securities and AYRO has accumulated a capital deficit; therefore, pursuant to Rule 457(f)(2) under the Securities Act, the proposed maximum offering price is one-third of the aggregate par value of AYRO’s capital stock being acquired in the proposed merger, which is calculated by taking one-third of the product of the par value of \$0.001 per share and 58,968,384 shares of AYRO capital stock that may be cancelled or exchanged in the merger (computed as of May 26, 2020, the latest practicable date prior to the date of filing this registration statement, and inclusive of all shares of AYRO capital stock issuable upon conversion of any securities convertible into or exercisable for shares of AYRO capital stock). The maximum number of shares of AYRO common stock that may be cancelled and exchanged in the merger has not changed. Accordingly, the maximum aggregate offering price calculated in connection with the filing of the Initial Registration Statement has not changed.
- (3) Upon filing Amendment No. 1 to the Registration Statement on Form S-4 filed on April 24, 2020 (Registration No. 333-236461), the fee payable was calculated in accordance with Section 6(b) of the Securities Act, at a rate equal to \$129.80 per \$1 million of the proposed maximum aggregate offering price. Because the maximum aggregate offering price did not change, no additional fee is due.

**This registration statement will become effective automatically upon filing with the Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended.**

#### **EXPLANATORY NOTE**

This registration statement is being filed with the Securities and Exchange Commission pursuant to General Instruction K of Form S-4 and Rule 462(b) of the Securities Act of 1933, as amended, for the sole purpose of registering an additional 12,791,023 shares of common stock, \$0.0001 par value per share ("DropCar common stock"), of DropCar, Inc. ("DropCar") for issuance in connection with the merger of AYRO, Inc. ("AYRO") with and into ABC Merger Sub, Inc., a wholly owned subsidiary of the registrant ("Merger Sub"), with AYRO continuing as the surviving corporation. DropCar has previously registered 63,955,115 shares of DropCar common stock by means of a currently effective registration statement on Form S-4 (Registration No. 333-236461). The number of shares originally registered represented the maximum number of shares of DropCar common stock estimated to be issuable in connection with the merger, based on the number of shares of DropCar common stock outstanding, as of April 22, 2020, and the exchange of shares of AYRO common stock for DropCar common stock pursuant to an exchange ratio of 1.0844 calculated pursuant to the Agreement and Plan of Merger, dated as of December 19, 2019, by and among DropCar, ABC Merger Sub, Inc., and AYRO. The number of shares of DropCar common stock issuable upon the completion of the merger is now estimated to be higher than originally anticipated due to exercises of warrants to purchase DropCar common stock and issuances by DropCar of additional shares since April 24, 2020. The aggregate value of DropCar's shares to be exchanged in the merger has not changed. Thus, DropCar is registering an additional 12,791,023 shares of DropCar common stock.

#### **INCORPORATION OF DOCUMENTS BY REFERENCE**

This registration statement incorporates by reference the contents of the Registration Statement on Form S-4, Registration No. 333-236461, including all amendments, supplements and exhibits thereto and all information incorporated or deemed to be incorporated by reference therein. Additional opinions and consents required to be filed with this Registration Statement are listed on the Index to Exhibits attached to and filed with this registration statement.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. Exhibits and Financial Statement Schedules.

(a) Exhibits

<b>Exhibit Number</b>	<b>Exhibit Description</b>
5.1	<a href="#"><u>Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. as to the legality of the securities being issued</u></a>
8.1	<a href="#"><u>Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. regarding tax matters</u></a>
8.2	<a href="#"><u>Opinion of Haynes and Boone, LLP regarding tax matters</u></a>
23.1	<a href="#"><u>Consent of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. (included in the opinion filed as Exhibit 5.1)</u></a>
23.2	<a href="#"><u>Consent of Haynes and Boone, LLP (included in the opinion filed as Exhibit 8.2)</u></a>
23.3	<a href="#"><u>Consent of EisnerAmper LLP</u></a>
23.4	<a href="#"><u>Consent of Plante &amp; Moran, PLLC</u></a>
23.5	<a href="#"><u>Consent of Friedman LLP</u></a>
24.1*	<a href="#"><u>Powers of Attorney of Registrant's Board of Directors (incorporated by reference to the signature pages of the Registration Statement on Form S-4 filed on February 14, 2020)</u></a>
99.1	<a href="#"><u>Consent of Gemini Valuation Services, LLC</u></a>

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\* Previously filed.

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**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 New York, State of New York on May 27, 2020.

**DROPCAR, INC.**

By: /s/ Spencer Richardson  
Name: Spencer Richardson  
Title: Chief Executive Officer

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Spencer Richardson</u> Spencer Richardson	Chief Executive Officer (Principal Executive Officer)	May 27, 2020
<u>*</u> Mark Corrao	Chief Financial Officer (Principal Financial Officer)	May 27, 2020
<u>*</u> Joshua Silverman	Chairman of the Board of Directors	May 27, 2020
<u>*</u> Sebastian Giordano	Director	May 27, 2020
<u>*</u> David Newman	Chief Business Development Officer and Director	May 27, 2020
<u>*</u> Zvi Joseph	Director	May 27, 2020
<u>*</u> Solomon Mayer	Director	May 27, 2020
<u>*</u> Greg Schiffman	Director	May 27, 2020

By: /s/ Spencer Richardson  
Name: Spencer Richardson  
Title: Power of Attorney

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Chrysler Center  
666 Third Avenue  
New York, NY 10017  
212 935 3000  
mintz.com

May 27, 2020

DropCar, Inc.  
1412 Broadway, Suite 2105  
New York, NY 10018

Ladies and Gentlemen:

We have acted as counsel to DropCar, Inc., a Delaware corporation (the “Company”), in connection with (i) the Registration Statement on Form S-4 (File No. 333-236461) (the “Initial Registration Statement”), filed by the Company with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to the issuance of up to 63,955,115 shares of its common stock, par value \$0.0001 (“the Shares”), and (ii) the related Registration Statement on Form S-4 (the “462(b) Registration Statement”) and, together with the Initial Registration Statement, the “Registration Statements”) filed by the Company with the Commission on the date hereof pursuant to Rule 462(b) promulgated under the Securities Act, relating to the issuance of up to an additional 12,791,023 shares (the “Additional Shares”) of Common Stock. The 462(b) Registration Statement incorporates by reference the Initial Registration Statement that was declared effective by the Commission on April 24, 2020. The Additional Shares are proposed to be offered upon the consummation of the merger (the “Merger”) of ABC Merger Sub, Inc., a Delaware corporation and a direct, wholly owned subsidiary of the Company (“Merger Sub”), with and into AYRO, Inc., a Delaware corporation (“AYRO”), pursuant to the Agreement and Plan of Merger and Reorganization, dated December 19, 2019, by and among the Company, Merger Sub and AYRO (the “Merger Agreement”).

In connection with this opinion, we have examined the actions taken by the Company in connection with the authorization of the issuance of the Additional Shares, and such documents as we have deemed necessary for the purpose of rendering this opinion. In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such copies. As to questions of fact material to this opinion, we have relied upon certificates or comparable documents of public officials and of officers and representatives of the Company.

Our opinion is limited to the federal laws of the United States and the General Corporation Law of the State of Delaware and we express no opinion with respect to the laws of any other jurisdiction. No opinion is expressed herein with respect to the qualification of the Additional Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters. This opinion is based upon currently existing statutes, rules, regulations and judicial decisions, and we disclaim any obligation to advise you of any change in any of these sources of law or subsequent legal or factual developments which might affect any matters or opinions set forth herein.

Based upon and subject to the foregoing, it is our opinion that, when the Additional Shares are issued and delivered by the Company in accordance with the Merger Agreement, the Additional Shares will be validly issued, fully paid and non-assessable.

We understand that the Company wishes to file this opinion with the Commission as an exhibit to the 462(b) Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act and to reference the firm’s name under the heading “Legal Matters” in the prospectus which forms part of the Initial Registration Statement, and we hereby consent thereto. In giving this consent, we do not admit 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 promulgated thereunder.

Very truly yours,

*/s/ Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.



Chrysler Center  
666 Third Avenue  
New York, NY 10017  
212 935 3000  
mintz.com

May 27, 2020

DropCar, Inc.  
1412 Broadway, Suite 2105  
New York, New York 10018

Ladies and Gentlemen:

We have acted as counsel to DropCar, Inc., a Delaware corporation ("**DropCar**"), in connection with (i) the Registration Statement on Form S-4 (File No. 333-236461) (the "**Initial Registration Statement**"), filed by DropCar with the Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), relating to the issuance of up to 63,955,115 shares of its common stock, par value \$0.0001 (the "**Shares**"), and (ii) the related Registration Statement on Form S-4 (the "**462(b) Registration Statement**") and, together with the Initial Registration Statement, the "**Registration Statements**") filed by DropCar with the Commission on the date hereof pursuant to Rule 462(b) promulgated under the Securities Act, relating to the issuance of up to an additional 12,791,023 shares (the "**Additional Shares**") of Common Stock. The 462(b) Registration Statement incorporates by reference the Initial Registration Statement that was declared effective by the Commission on April 24, 2020. The Additional Shares are proposed to be offered upon the consummation of the merger (the "**Merger**") of ABC Merger Sub, Inc., a Delaware corporation and a direct, wholly owned subsidiary of DropCar ("**Merger Sub**"), with and into AYRO, Inc., a Delaware corporation ("**Ayro**"), pursuant to the Agreement and Plan of Merger and Reorganization, dated December 19, 2019, by and among DropCar, Merger Sub and AYRO (the "**Merger Agreement**").

In our capacity as counsel to DropCar in the Merger, and for purposes of rendering this opinion, we have relied upon the accuracy and completeness of the factual statements and representations that are contained in the Merger Agreement, the Registration Statements (including the joint proxy statement/prospectus), representation letters provided to us by representatives of Ayro, DropCar, and Merger Sub, and such other records, documents, and information as in our judgment are necessary or appropriate to enable us to provide such opinion. In our examination of documents, we have assumed the authenticity of original documents, the accuracy of copies, the genuineness of signatures, and the legal capacity of signatories. We have not undertaken any independent investigation of any factual matter set forth in any of the foregoing, and we have assumed that (i) such factual statements and representations are accurate, true, and complete as of the date hereof and will be accurate and complete as of the effective time of the Merger, (ii) the factual statements and representations made to the knowledge of any person or entity or with similar qualification are and will be true and correct as if made without such qualification, (iii) the Merger will be consummated in the manner contemplated by, and in accordance with, the terms set forth in the Merger Agreement and described in the Registration Statements, including the joint proxy statement/prospectus, without the waiver or modification of any material condition, (iv) as to matters for which a person or entity has represented that such person or entity is not apart to, does not have, or is not aware of, any plan, intention, understanding, or agreement, there is no such plan, intention, understanding, or agreement, and (v) the Merger will be effective under applicable state law. We have not attempted to verify independently such presentations, but in the course of our representation, nothing has come to our attention that would cause us to question the accuracy thereof.

Subject to the assumptions, qualifications and limitations set forth herein and in the Registration Statements, we are of the opinion that the Merger shall constitute a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "**Code**").

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BOSTON LONDON LOS ANGELES NEW YORK SAN DIEGO SAN FRANCISCO WASHINGTON  
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

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This opinion is expressed as of the date hereof and is based on provisions of the Code, Treasury regulations promulgated thereunder, published pronouncements of the Internal Revenue Service, and case law, in each case as in effect as of the date hereof, any of which may be changed at any time with retroactive effect. No opinions are expressed with respect to the tax consequences of the Merger under any foreign, state, or local tax law. Any change in applicable laws or facts or in circumstances surrounding the Merger, or any inaccuracy in the statements, facts, assumptions, and representations upon which we have relied, may affect the validity of our opinion. We assume no responsibility to inform you of any such change or inaccuracy that may occur or may come to our attention. In addition, our opinion is based on the assumption that the matters will be properly presented to the applicable court. Further, our opinion is not binding on the Internal Revenue Service or a court. There can be no assurance that the Internal Revenue Service will not take contrary positions or that a court would agree with our opinion if litigated.

Our opinion is limited to the conclusions as expressly set forth above and we express no other opinion regarding the tax consequences of the Merger. We hereby consent to the filing of this opinion as an exhibit to the 462(b) Registration Statement and further consent to the use of our name in the 462(b) Registration Statement in connection with references to this opinion and the tax consequences of the Merger. In giving this consent, however, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations thereunder.

Very truly yours,

*/s/ Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

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BOSTON   LONDON   LOS ANGELES   NEW YORK   SAN DIEGO   SAN FRANCISCO   WASHINGTON  
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

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May 27, 2020

AYRO, Inc.  
900 E. Old Settlers Boulevard, Suite 100  
Round Rock, TX 78664

Ladies and Gentlemen:

We have acted as counsel to AYRO, Inc. ("**AYRO**"), in connection with the Agreement and Plan of Merger dated as of December 19, 2019, as amended (the "**Merger Agreement**") between DropCar, Inc., a Delaware corporation ("**DropCar**"), AYRO and ABC Merger Sub, Inc., a Delaware corporation and a direct wholly-owned subsidiary of DropCar ("**Merger Sub**"). Pursuant to the Merger Agreement, Merger Sub will be merged with and into AYRO and the separate corporate existence of Merger Sub will cease and AYRO will continue as the surviving corporation (the "**Merger**"). A registration statement on Form S-4 MEF (the "**Registration Statement**") was filed by DropCar with the Securities and Exchange Commission (the "Commission") on the date hereof in connection with the Merger.

In our capacity as counsel to AYRO in the Merger and for purposes of rendering this opinion, we have relied upon the accuracy and completeness of the factual statements and representations that are contained in the Merger Agreement, the joint proxy statement/prospectus included in the related registration statement on the Amendment No. 1 to the Form S-4, declared effective by the Commission on April 24, 2020, and which is incorporated by reference into the Registration Statement, representation letters provided to us by representatives of AYRO, DropCar, and Merger Sub, and such other records, documents, and information as in our judgment are necessary or appropriate to enable us to provide such opinion. In our examination of documents, we have assumed the authenticity of original documents, the accuracy of copies, the genuineness of signatures, and the legal capacity of signatories. We have not undertaken any independent investigation of any factual matter set forth in any of the foregoing, and we have assumed that (i) such factual statements and representations are accurate, true, and complete as of the date hereof and will be accurate and complete as of the effective time of the Merger, (ii) the factual statements and representations made to the knowledge of any person or entity or with similar qualification are and will be true and correct as if made without such qualification, (iii) the Merger will be consummated in the manner contemplated by, and in accordance with, the terms set forth in the Merger Agreement and described in the Registration Statement, including the joint proxy statement/prospectus, without the waiver or modification of any material condition, (iv) as to matters for which a person or entity has represented that such person or entity is not a party to, does not have, or is not aware of, any plan, intention, understanding, or agreement, there is no such plan, intention, understanding, or agreement, and (v) the Merger will be effective under applicable state law. We have not attempted to verify independently such representations, but in the course of our representation, nothing has come to our attention that would cause us to question the accuracy thereof.

Subject to the assumptions, qualifications and limitations set forth herein and in the Registration Statement, we are of the opinion that the Merger shall constitute a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "**Code**").

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This opinion is expressed as of the date hereof and is based on provisions of the Code, Treasury regulations promulgated thereunder, published pronouncements of the Internal Revenue Service, and case law, in each case as in effect as of the date hereof, any of which may be changed at any time with retroactive effect. No opinions are expressed with respect to the tax consequences of the Merger under any foreign, state, or local tax law. Any change in applicable laws or facts or in circumstances surrounding the Merger, or any inaccuracy in the statements, facts, assumptions, and representations upon which we have relied, may affect the validity of our opinion. We assume no responsibility to inform you of any such change or inaccuracy that may occur or may come to our attention. In addition, our opinion is based on the assumption that the matters will be properly presented to the applicable court. Further, our opinion is not binding on the Internal Revenue Service or a court. There can be no assurance that the Internal Revenue Service will not take contrary positions or that a court would agree with our opinion if litigated.

Our opinion is limited to the conclusions as expressly set forth above and we express no other opinion regarding the tax consequences of the Merger. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and further consent to the use of our name in the Registration Statement in connection with references to this opinion and the tax consequences of the Merger. In giving this consent, however, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations thereunder.

Very truly yours,

*/s/ Haynes and Boone, LLP*

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Haynes and Boone, LLP

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement of DropCar, Inc. on Form S-4 to be filed on or about May 26, 2020 of our report dated April 1, 2019 (except for the matter described in Note 4, as to which the date is March 30, 2020), on our audit of the consolidated financial statements as of December 31, 2018 and for the year then ended, which report was included in the Annual Report on Form 10-K. Our report includes an explanatory paragraph about the existence of substantial doubt concerning the Company's ability to continue as a going concern. We also consent to the reference to our firm under the caption "Experts" in this Registration Statement.

*/s/ EISNERAMPER LLP*

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EISNERAMPER LLP

New York, New York

May 27, 2020

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement of DropCar, Inc.(the Company) on Form S-4(No. 333-) and filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated March 11, 2020, on our audit of the financial statements of AYRO, Inc. (formerly Austin EV, Inc.) as of and for the years ended December 31, 2019 and 2018, which report is included Amendment No.1 to Form S-4 filed on April 24, 2020. We also consent to the references to our firm under the heading “experts” in the prospectus, which is part of the registration statement.

*/s/ Plante & Moran, PLLC*

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Plante & Moran, PLLC

Denver, CO

May 26, 2020

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference in this Form S-4 of our report dated March 30, 2020, which includes an explanatory paragraph as to DropCar, Inc.'s ability to continue as going concern, with respect to our audit of the consolidated financial statements of DropCar, Inc. as of and for the year ended December 31, 2019. We also consent to the reference to our firm under the heading "Experts" in this Registration Statement.

*/s/ Friedman LLP*

East Hanover, New Jersey  
May 27, 2020

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## CONSENT OF GEMINI VALUATION SERVICES, LLC

DropCar, Inc.  
1412 Broadway, Suite 2105,  
New York, New York 10018  
Attention: Board of Directors

RE: Joint Proxy Statement and Consent Solicitation Statement/Prospectus of DropCar, Inc. (“DropCar”) and AYRO, Inc. (“AYRO”) of a Registration Statement on Form S-4 MEF of DropCar (the “Registration Statement”).

Members of the Board of Directors:

We have previously consented to the inclusion of our opinion letter (“Opinion”), dated December 18, 2019 to the Board of Directors of DropCar, Inc. (the “Company”) as Annex F to the Company’s Joint Proxy Statement and Consent Solicitation Statement/Prospectus which forms a part of Amendment No. 1 to the Registration Statement (File No. 333-236461) (the “Initial Registration Statement”), as filed by the Company with the Securities and Exchange Commission on April 24, 2020 and declared effective as of June 19, 2019.

We hereby consent to the incorporation by reference into the Registration Statement filed by the Company as of the date hereof pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “462(b) Registration Statement”), of our Opinion included in the Initial Registration Statement and the references to our firm and our Opinion, including the quotation or summarization of the Opinion under the headings “SUMMARY — Opinion of DropCar’s Financial Advisor,” “THE MERGER — Background of the Merger,” “THE MERGER – DropCar’s Reasons for the Merger,” and “THE MERGER – Opinion of DropCar’s Financial Advisor.” The foregoing consent applies only to the 462(b) Registration Statement being filed with the Securities and Exchange Commission today and not to any other amendments or supplements to the Initial Registration Statement or the 462(b) Registration Statement, and our opinion is not to be filed with, included in or referred to in whole or in part in any other registration statement (including any other amendments to the above-mentioned Initial Registration Statement or 462(b) Registration Statement), proxy statement or any other document, except in accordance with our prior written consent.

In giving our consent, we do not admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder, nor do we admit that we are experts with respect to any part of the Initial Registration Statement or the 462(b) Registration Statement within the meaning of the term “experts” as used in the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Dated: May 27, 2020

/s/ Gemini Valuation Services, LLC

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