

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

**Amendment No. 1 to
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

AYRO, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

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

**900 E. Old Settlers Boulevard, Suite 100
Round Rock, Texas 78664**
(Address of principal executive offices) (Zip Code)

AYRO, Inc. 2020 Long-Term Equity Incentive Plan
(Full title of the Plan)

Rodney C. Keller, Jr.
President and Chief Executive Officer
AYRO, Inc.
**900 E. Old Settlers Boulevard, Suite 100
Round Rock, Texas 78664**
(Name and address of agent for service)

512-994-4917
(Telephone number, including area code, of agent for service)

Copy to:

**Rick A. Werner, Esq.
Matthew L. Fry, Esq.
Haynes and Boone, LLP
30 Rockefeller Plaza, 26th Floor
New York, New York 10112
Telephone: (212) 659-7300
Facsimile: (212) 884-8234**

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.

EXPLANATORY NOTE

AYRO, Inc. (the "*Company*") is filing this Amendment No. 1 to its Registration Statement on Form S-8 (File No. 333-240316) for the sole purpose of filing Exhibit 23.4 with the Securities and Exchange Commission. This Amendment No. 1 does not modify any provision of the Prospectus that forms a part of the Registration Statement and accordingly Part I has not been included herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Filed with this Report	Incorporated by Reference herein from Form or Schedule	Filing Date
4.1	Amended and Restated Certificate of Incorporation, effective May 28, 2020		Form 8-K (Exhibit 3.2)	05/29/20
4.2	Certificate of Amendment to Amended and Restated Certificate of Incorporation, effective May 28, 2020		Form 8-K (Exhibit 3.3)	05/29/20
4.3	Amended and Restated Bylaws, effective May 28, 2020		Form 8-K (Exhibit 3.4)	05/29/20
5.1*	Opinion of Haynes and Boone, LLP			
23.1*	Consent of Haynes and Boone, LLP (included in the opinion filed as Exhibit 5.1)			
23.2*	Consent of Friedman LLP, independent registered public accounting firm			
23.3*	Consent of Plante & Moran, PLLC, independent registered public accounting firm			
23.4	Consent of EisnerAmper LLP, independent registered public accounting firm	X		
24.1*	Power of Attorney			
99.1*	AYRO, Inc. 2020 Long-Term Equity Incentive Plan			

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 Amendment No. 1 to the Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Austin, State of Texas, on August 12, 2020.

AYRO, INC.

By: /s/ Rodney C. Keller, Jr.
Name: Rodney C. Keller, Jr.
Title: President and Chief Executive Officer

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Rodney C. Keller, Jr.</u> Rodney C. Keller, Jr.	President, Chief Executive Officer and Director (Principal Executive Officer)	August 12, 2020
<u>/s/ Curtis Smith</u> Curtis Smith	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	August 12, 2020
<u>*</u> Joshua Silverman	Chairman of the Board of Directors	August 12, 2020
<u>*</u> Mark Adams	Director	August 12, 2020
<u>*</u> George Devlin	Director	August 12, 2020
<u>*</u> Sebastian Giordano	Director	August 12, 2020
<u>*</u> Zvi Joseph	Director	August 12, 2020
<u>*</u> Greg Schiffman	Director	August 12, 2020

* By: /s/ Rodney C. Keller, Jr.
Rodney C. Keller, Jr.
As Attorney-in-Fact

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement of AYRO, Inc. on Amendment No. 1 to Form S-8 to be filed on or about August 12, 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 of DropCar, Inc. as of December 31, 2018 and for the year then ended, which report was included in the Annual Report on Form 10-K of DropCar, Inc. Our report includes an explanatory paragraph about the existence of substantial doubt concerning the Company's ability to continue as a going concern.

/s/ EISNERAMPER LLP

EISNERAMPER LLP
New York, New York
August 12, 2020
