
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

LOCUST WALK ACQUISITION 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)

85-3306396
(I.R.S. Employer
Identification No.)

**c/o Ledgewood PC
Two Commerce Square
2001 Market Street, Suite 3400
Philadelphia, PA 19103
(215) 731-9450**

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

**Chris Ehrlich
Chief Executive Officer
Locust Walk Acquisition Corp.
c/o Ledgewood PC
Two Commerce Square
2001 Market Street, Suite 3400
(415) 697-0763**

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

Copies to:

**Mark E. Rosenstein
Derick Kauffman
Ledgewood PC
Two Commerce Square
2001 Market Street, Suite 3400
Philadelphia, PA 19103
(215) 731-9450**

**Douglas S. Ellenoff, Esq.
Stuart Neuhauser, Esq.
Ellenoff Grossman & Schole LLP
1345 Avenue of the Americas, 11th Floor
New York, New York 10105
(212) 370-1300**

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. 333-251496

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	<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"/>

CALCULATION OF REGISTRATION FEE

<u>Title of each class of securities to be registered</u>	<u>Amount to be Registered</u>	<u>Proposed maximum offering price per share(1)</u>	<u>Proposed maximum aggregate offering price(1)</u>	<u>Amount of registration fee</u>
Units, each consisting of one share of Class A Common Stock, \$.0001 par value, and one-third of one Warrant(2)(3)	2,645,000 Units	\$ 10.00	\$ 26,450,000	\$ 2,886
Shares of Class A Common Stock included as part of the Units(2)(3)	2,645,000 Shares	—	—	—(4)
Warrants included as part of the Units(2)(3)	881,667 Warrants	—	—	—(4)
Total			\$	\$ 2,886(5)

- (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. 333-251496).
- (3) Pursuant to Rule 416, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (4) No fee pursuant to Rule 457(g).
- (5) The Registrant previously registered securities having a proposed maximum aggregate offering price of \$149,500,000 on its Registration Statement on Form S-1, as amended (File No. 333-251496), which was declared effective by the Securities and Exchange Commission on January 7, 2021. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum offering price of \$26,450,000 is hereby registered, which includes securities issuable upon the exercise of the underwriters’ over-allotment option.

The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Registration Statement on Form S-1 is being filed with respect to the registration of 2,645,000 additional units of Locust Walk Acquisition Corp., a Delaware corporation (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. Each unit consists of one share of Class A common stock and one-third of one warrant. Each whole warrant entitles the holder to purchase one whole share of Class A common stock at a price of \$11.50 per share, subject to adjustments, and only whole warrants are exercisable. This Registration Statement relates to the Registrant’s Registration Statement on [Form S-1](#), as amended ([File No. 333-251496](#)) (the “Prior Registration Statement”), initially filed by the Registrant on December 18, 2020 and declared effective by the Securities and Exchange Commission on January 7, 2021. The required opinion of counsel and related consent and the 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 Securities and Exchange 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 January 8, 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 January 8, 2021.

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 Registration Statement on Form S-1 (SEC File No. 333-251496) 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:

Exhibit No.	Description
5.1	Opinion of Ledgewood, P.C.
23.1	Consent of WithumSmith+Brown, PC.
23.2	Consent of Ledgewood, P.C. (included in Exhibit 5.1).
24.1	Powers of Attorney (included in signature page to the Registrant's Prior Registration Statement (File No. 333-251496) filed on December 18, 2020.

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, in the City of Philadelphia, Commonwealth of Pennsylvania on this 7th day of January, 2021.

LOCUST WALK ACQUISITION CORP.

By: /s/ Chris Ehrlich

Name: Chris Ehrlich

Title: Chief Executive Officer

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

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Chris Ehrlich</u> Chris Ehrlich	Chief Executive Officer and Director (Principal Executive Officer)	January 7, 2021
<u>*</u> Daniel Geffken	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	January 7, 2021

* By: /s/ Chris Ehrlich

Chris Ehrlich, Attorney-in-fact

LEDGEWOOD PC
Two Commerce Square
2001 Market Street, Suite 3400
Philadelphia, PA 19103

January 7, 2021

Locust Walk Acquisition Corp.
c/o LedgeWood PC
Two Commerce Square
2001 Market Street, Suite 3400
Philadelphia, PA 19103

Ladies and Gentlemen:

We have acted as counsel to Locust Walk Acquisition Corp. (the “Company”), a Delaware corporation, in connection with its filing with the Securities and Exchange Commission (the “Commission”) of a registration statement on Form S-1 (the “462(b) Registration Statement”) for the purpose of registering with the Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), the sale by the Company of (i) 2,300,000 units of the Company (“Units”), with each Unit consisting of one share of the Company’s Class A common stock, \$0.0001 par value per share (“Common Stock”), and one-third of one warrant to purchase one share of Common Stock (each, a “Warrant”), (ii) up to 345,000 Units (the “Over-Allotment Units”) that the Underwriters will have a right to purchase from the Company to cover over-allotments, if any, and (iii) the shares of Common Stock and Warrants issued as part of the Units and the Over-Allotment Units. The 462(b) Registration Statement relates to the Company’s Registration Statement on Form S-1, as amended (File No. 333-251496) (the “Registration Statement”), initially filed by the Company on December 18, 2020 and declared effective by the Commission on January 7, 2021. In connection therewith, our opinion has been requested as to certain matters referred to below.

As the basis for the opinions hereinafter expressed, we have examined such statutes, including the Delaware General Corporation Law, as amended (the “DGCL”), regulations, corporate records and documents, including (a) the Certificate of Incorporation and Bylaws of the Company, each as amended through the date hereof; (b) certificates of corporate and public officials; (c) the form of Underwriting Agreement (the “Underwriting Agreement”) proposed to be entered into by and between the Company and Cantor Fitzgerald & Co., as representative of the several Underwriters named therein (the “Underwriters”), relating to the sale by the Company to the Underwriters of the Units, filed as Exhibit 1.1 to the Registration Statement; (d) other agreements and forms of agreements of the Company; (e) the Registration Statement and the 462(b) Registration Statement; and (f) other instruments and documents as we have deemed necessary or advisable for the purposes of this opinion.

In making our examination, we have assumed and not verified (i) the genuineness of all signatures on documents examined by us, (ii) the legal capacity of all natural persons, (iii) the authenticity of all documents submitted to us as originals and (iv) the conformity with the original documents of all documents submitted to us as certified, conformed or photostatic copies. We have also assumed that all Units will be issued and sold in the manner described in the Underwriting Agreement.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions set forth herein, and having due regard for such legal considerations as we deem relevant, we are of the opinion that:

1. When issued, sold and paid for as described in the Underwriting Agreement, the Units, Over-Allotment Units and the Common Stock and Warrants included in the Units and Over-Allotment Units will be validly issued, fully paid and non-assessable.
2. When the Units are issued, sold and paid for as described in the Registration Statement, such Units will be legally binding obligations of the Company enforceable in accordance with their terms except: (a) as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting creditors' rights generally and by general equitable principles (regardless of whether enforceability is considered in a proceeding in equity or at law); (b) as enforceability of any indemnification or contribution provision may be limited under the federal and state securities laws; and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.
3. When the Warrants included in the Units are issued, sold and paid for as described in the Registration Statement, such Warrants will be legally binding obligations of the Company enforceable in accordance with their terms except: (a) as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting creditors' rights generally and by general equitable principles (regardless of whether enforceability is considered in a proceeding in equity or at law); (b) as enforceability of any indemnification or contribution provision may be limited under the federal and state securities laws; and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

The opinions expressed above are limited to the federal laws of the United States of America and the DGCL (including the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting those laws) as in effect and existing on the date hereof and, as to the Units and Warrants constituting legally binding obligations of the Company, solely with respect to the laws of the State of New York. Our opinion is based on these laws as in effect on the date hereof and as of the effective date of the Registration Statement, and we assume no obligation to revise or supplement this opinion after the effective date of the Registration Statement should the law be changed by legislative action, judicial decision, or otherwise. No opinion is expressed with respect to the laws of any other jurisdiction or to the application of any such laws.

We hereby consent to the reference to our firm under the heading "Legal Matters" in the prospectus forming part of the Registration Statement. We also hereby consent to the filing of this opinion with the Commission as an exhibit to the 462(b) Registration Statement. In giving these consents, we do not thereby 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/ Ledgewood

LEDGEWOOD,
a professional corporation

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 pursuant to Rule 462(b) under the Securities Act of 1933, as amended, of our report dated December 18, 2020, relating to the financial statements of Locust Walk Acquisition Corp. appearing in the Registration Statement on Form S-1, File No. 333-251496.

/s/ WithumSmith+Brown, PC

New York, New York
January 7, 2021