

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

**POST EFFECTIVE AMENDMENT NO. 1
TO
FORM S-1**

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

MSP RECOVERY, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

7374
(Primary Standard Industrial
Classification Code Number)

84-4117825
(I.R.S. Employer
Identification Number)

3150 SW 38th Avenue, Suite 1100
Miami, Florida 33146
Telephone: (305) 614-2222

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Alexandra Plasencia
MSP Recovery, LLC
3150 SW 38th Avenue, Suite 1100
Miami, Florida 33146
Telephone: (305) 614-2222

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

Steven Canner
Baker & McKenzie LLP
452 Fifth Avenue
New York, New York 10018
Telephone: (212) 626-4884

Jeremy L. Moore
Baker & McKenzie LLP
700 Louisiana Street
Houston, Texas 77002
Telephone: (713) 427-5000

Approximate date of commencement of proposed sale to the public: From time to time 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 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.

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.

Explanatory Note

This Post-Effective Amendment No. 1 (this “Amendment”) to the Registration Statement on Form S-1 (File No. 333-268616) (the “Registration Statement”) of MSP Recovery, Inc. is being filed solely to replace Exhibit 5.1 to the Registration Statement. This Amendment does not modify any provision of the Registration Statement other than replacing Exhibit 5.1 in Item 16 of Part II as set forth below.

PART II
Information not Required in Prospectus

EXHIBITS

Exhibit Number	Description	Incorporated by Reference			Filing Date
		Form	File No.	Exhibit	
5.1*	Opinion of Baker McKenzie LLP as to the validity of the securities being registered				

- * Filed herewith.
- # Furnished herewith.
- + Previously filed.

Signatures

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Coral Gables, State of Florida, on August 27, 2024.

MSP Recovery, Inc.

By: /s/ John H. Ruiz

Name: John H. Ruiz

Title: Chief Executive Officer and Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints John H. Ruiz and Alexandra Plasencia as the undersigned's true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for the undersigned and in the undersigned's name, place and stead in any and all capacities, in connection with this registration statement, including to sign in the name and on behalf of the undersigned, this registration statement and any and all amendments thereto, including post-effective amendments and registrations filed pursuant to Rule 462 under the U.S. Securities Act of 1933, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto such attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities indicated:

Name	Title	Date
<u>/s/ John H. Ruiz</u> John H. Ruiz	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)	August 27, 2024
<u>/s/ Francisco Rivas-Vásquez</u> Francisco Rivas-Vásquez	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	August 27, 2024
<u>/s/ Frank C. Quesada</u> Frank C. Quesada	Director	August 27, 2024
<u>/s/ Ophir Sternberg</u> Ophir Sternberg	Director	August 27, 2024
<u>/s/ Beatriz Assapimonwait</u> Beatriz Assapimonwait	Director	August 27, 2024
<u>/s/ Michael Arrigo</u> Michael Arrigo	Director	August 27, 2024
<u>/s/ Thomas W. Hawkins</u> Thomas W. Hawkins	Director	August 27, 2024
<u>/s/ Roger Meltzer</u> Roger Meltzer	Director	August 27, 2024



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* Associated Firm
** In cooperation
with Trench, Rossi e Watanabe
Advogados

August 27, 2024

MSP Recovery, Inc.
3150 SW 38th Avenue, Suite 1100
Miami, Florida 33146

RE: Registration Statement on Form S-1 for MSP Recovery, Inc.

Ladies and Gentlemen:

We are acting as special securities counsel for MSP Recovery, Inc., a Delaware corporation (the “Company”), in connection with the Company’s Registration Statement on Form S-1 to be filed under the U.S. Securities Act of 1933, as amended (the “Securities Act”), with the U.S. Securities and Exchange Commission (the “SEC”) on or about April 29, 2024 (such registration statement, the “Registration Statement”) relating to the offering and resale by the selling shareholders named therein (the “Selling Shareholders”) named in the prospectus contained in the Registration Statement of up to 5,638,092 shares of Class A common stock, par value \$0.0001 per share (the “Common Stock”) issued or issuable to certain Selling Shareholders (the “Selling Securityholder Shares”), including up to 2,666,667 shares of Common Stock issuable upon exercise of the Class A Common Stock Underlying Warrant (the “CPIA Warrant”) pursuant to an Amendment to the Claim Proceeds Investment Agreement (the “Amendment”) and a Warrant Agreement (the “Warrant Agreement”) with Brickell Key Investments LP (the “CPIA Holder”) and up to 159,552 shares of Common Stock issuable to Cantor Fitzgerald & Co. pursuant to an Omnibus Fee Amendment Agreement, as amended from time to time (the “Cantor Agreement”).

In reaching the opinions set forth herein, we have examined the originals, or photostatic or certified copies of, (i) the second amended and restated certificate of incorporation of the Company, (ii) the amended and restated bylaws of the Company, (iii) the Registration Statement, (iv) the prospectus contained within the Registration Statement, (v) the Amendment, incorporated by reference as Exhibit 10.28 to the Registration Statement, (vi) the Warrant Agreement, incorporated by reference as Exhibit 4.7 to the Registration Statement and (vii) such other corporate records, agreements, documents and instruments and certificates or comparable documents of public officials and officers and representatives of the Company as we have deemed necessary or appropriate for the expression of the opinions contained herein.

In rendering the opinions contained herein, we have assumed the genuineness of all signatures on all documents examined by us, the legal capacity of all natural persons signing such documents, the due authority of all parties signing such documents, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic or certified copies and the authenticity of the originals of such copies.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, we are of the opinion that:

1. With respect to Selling Securityholder Shares that are currently outstanding and are to be offered and sold from time to time by the Selling Shareholders, such Selling Securityholder Shares have been duly and validly authorized and are validly issued, fully paid and non-assessable.
2. With respect to Selling Securityholder Shares that are issued from time to time upon the exercise of the CPIA Warrant, when issued and paid for upon the exercise of the CPIA Warrant in accordance with its terms, such Selling Securityholder Shares will be duly and validly authorized and will be validly issued, fully paid and non-assessable.
3. With respect to the Selling Securityholder Shares that are issuable pursuant to the Cantor Agreement, when issued in accordance with the Cantor Agreement, such Selling Securityholder Shares will be validly issued, fully paid, and non-assessable.

We express no opinion to the extent that, notwithstanding its current reservation of shares of common stock for future issuance, future issuances of securities of the Company and/or adjustments to outstanding securities of the Company cause such CPIA Warrant to be convertible into more shares of the common stock than the number that then remain authorized but unissued.

The opinions expressed above are limited to the General Corporation Law of the State of Delaware and the federal laws of the United States of America. We do not purport to cover herein the application of the securities or "Blue Sky" laws of the various states.

This opinion letter is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated. We hereby consent to the use of our opinion as herein set forth as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the SEC promulgated thereunder or Item 509 of Regulation S-K.

Very truly yours,



BAKER & MCKENZIE LLP

