

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

**Amendment No. 1 to
FORM 10-K**

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2020

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to

Commission file number: **000-30653**



Galaxy Gaming, Inc.

(Exact name of small business issuer as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

20-8143439

(IRS Employer Identification No.)

6480 Cameron Street Ste. 305 – Las Vegas, NV 89118
(Address of principal executive offices)

(702) 939-3254

(Registrant's telephone number)

Securities registered under Section 12(b) of the Act:

Title of each class

Trading symbol

Name of exchange on which registered

Common stock

GLXZ

OTCQB marketplace

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by checkmark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the issuer has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

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 standard provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's second fiscal quarter. \$21,069,348.

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date: 21,970,638 common shares as of March 26, 2021.

EXPLANATORY NOTE

On March 31, 2021, Galaxy Gaming, Inc., a Nevada corporation (the “Company”), filed its Form 10-K Annual Report for the calendar year ended December 31, 2020 (the “Form 10-K”).

The Company inadvertently filed Exhibit 23.2 - Moss Adams LLP Consent of Independent Registered Public Accounting Firm (the “Moss Adams LLP Consent”) in draft form and not in the form of the final Moss Adams LLP Consent. The purpose of this filing is to appropriately file the final Moss Adams LLP Consent.

The Moss Adams LLP Consent is listed on the Exhibit Index attached hereto and filed herewith.

PART IV

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

<u>Exhibit Number</u>	<u>Description</u>	<u>Form</u>	<u>File No.</u>	<u>Exhibit</u>	<u>Filing Date</u>	<u>Filed Herewith</u>
23.2	Consent of Moss Adams LLP Independent Registered Public Accounting Firm					X

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

GALAXY GAMING, INC.

Date: March 31, 2021

By: /s/ TODD P. CRAVENS
Todd P. Cravens
President and Chief Executive Officer
(Principal Executive Officer)

Date: March 31, 2021

By: /s/ HARRY C. HAGERTY
Harry C. Hagerty
Chief Financial Officer
(Principal Financial Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated:

Signature	Title	Date
<u>/s/ TODD P. CRAVENS</u> Todd P. Cravens	President and Chief Executive Officer (Principal Executive Officer)	March 31, 2021
<u>/s/ HARRY C. HAGERTY</u> Harry C. Hagerty	Chief Financial Officer (Principal Financial Officer)	March 31, 2021
<u>/s/ MARK A. LIPPARELLI</u> Mark A. Lipparelli	Chairman of the Board of Directors	March 31, 2021
<u>/s/ MICHAEL GAVIN ISAACS</u> Michael Gavin Isaacs	Director	March 31, 2021
<u>/s/ WILLIAM A. ZENDER</u> William A. Zender	Director	March 31, 2021
<u>/s/ BRYAN W. WATERS</u> Bryan W. Waters	Director	March 31, 2021

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-237796) of Galaxy Gaming, Inc. of our report dated March 30, 2021 relating to the consolidated financial statements of Galaxy Gaming, Inc., which report appears in the Form 10-K of Galaxy Gaming for the year ended December 31, 2020 and expresses an unqualified opinion.

/s/ Moss Adams LLP

San Diego, California
March 30, 2021
