

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

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

Caribou Biosciences, Inc.
(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2929 7th Street, Suite 105
Berkeley, CA
(Address of Principal Executive Offices)

45-3728228
(I.R.S. Employer
Identification Number)

94710
(Zip Code)

Caribou Biosciences, Inc. 2021 Equity Incentive Plan
Caribou Biosciences, Inc. 2021 Employee Stock Purchase Plan
(Full Title of the Plan)

Rachel E. Haurwitz, Ph.D.
President and Chief Executive Officer
Caribou Biosciences, Inc.
2929 7th Street, Suite 105
Berkeley, California 94710
(510) 982-6030

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

Copies to:

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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

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed by Caribou Biosciences, Inc., a Delaware corporation (the “Registrant”), relating to 3,013,157 shares of its common stock, par value \$0.0001 per share (the “Common Stock”), to be issued pursuant to the Registrant’s 2021 Equity Incentive Plan (“2021 EIP”) and 602,631 shares of Common Stock to be issued pursuant to the Registrant’s 2021 Employee Stock Purchase Plan (“2021 ESPP”), which Common Stock is in addition to the 6,134,526 shares of Common Stock already issuable under the 2021 EIP and the 511,000 shares of Common Stock already issuable under the 2021 ESPP as registered on the Registrant’s Form S-8 filed with the Securities and Exchange Commission (the “Commission”) on July 26, 2021 (File No. 333-258173) (the “Prior Registration Statement”). These additional shares of Common Stock have been reserved for issuance as a result of the operation of the “evergreen” provision in the Registrant’s 2021 EIP and 2021 ESPP, which provides that the total number of shares subject to such plan will be increased each year pursuant to a specified formula.

This Registration Statement relates to securities of the same class as that to which the Prior Registration Statement relates, and it is submitted in accordance with General Instruction E to Form S-8 regarding Registration of Additional Securities. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference and made part of this Registration Statement, except as amended hereby.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information called for in Part I of Form S-8 is not being filed with or included in this Form S-8 (by incorporation by reference or otherwise) in accordance with the rules and regulations of the Securities and Exchange Commission (the “Commission”).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

In this registration statement, Caribou Biosciences, Inc. is sometimes referred to as “Registrant,” “we,” “us,” or “our.”

Item 3. Incorporation of Documents by Reference.

The following documents previously filed by Caribou Biosciences, Inc. (the “Registrant”) with the Commission are incorporated by reference into this Registration Statement:

- (a) Registrant’s Annual Report on [Form 10-K](#) for the year ended December 31, 2021 filed with the Commission on March 21, 2022;
- (b) Registrant’s Current Report on [Form 8-K](#) filed with the Commission on January 18, 2022 and Current Report on [Form 8-K](#) filed with the Commission on January 19, 2022; and
- (c) The description of the Registrant’s Common Stock which is contained in a registration statement on [Form 8-A](#) filed on July 19, 2021 (File No. 001-40631) under the Exchange Act of 1934, as amended (the “Exchange Act”), as updated by the description of the Registrant’s capital stock contained in Exhibit 4.1 to the Registrant’s Annual Report on Form 10-K, for the fiscal year ended December 31, 2021, including any amendment or report filed for the purpose of updating such description.

All documents that the Registrant subsequently files pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Registration Statement that indicates that all of the shares of Common Stock offered have been sold or that deregisters all of such shares then remaining unsold shall be deemed

to be incorporated by reference into this Registration Statement and to be a part hereof from the date of the filing of such documents; except as to any portion of any future annual or quarterly report to stockholders or document or current report furnished under current Items 2.02 or 7.01 of Form 8-K, and exhibits furnished on such form that relate to such items, that is not deemed filed under such provisions. For the purposes of this Registration Statement, any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances will any information filed under current Items 2.02 or 7.01 of Form 8-K, and exhibits furnished on such form that relate to such items, be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 8. Exhibits.

Reference is made under this Item 8 to the Exhibit Index included in this Registration Statement.

Exhibit Index

| Exhibit Number | Exhibit Description |
|----------------|--|
| 4.1 | <u>Amended and Restated Certificate of Incorporation, as currently in effect (incorporated herein by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40631), filed with the Commission on July 28, 2021).</u> |
| 4.2 | <u>Amended and Restated Bylaws, as currently in effect (incorporated herein by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-40631), filed with the Commission on July 28, 2021).</u> |
| 5.1 | <u>Opinion of Reed Smith LLP.</u> |
| 23.1 | <u>Consent of Independent Registered Public Accounting Firm.</u> |
| 23.2 | <u>Consent of Reed Smith LLP (reference is made to Exhibit 5.1).</u> |
| 24.1 | <u>Power of Attorney (reference is made to the signature page hereto).</u> |
| 99.1 | <u>2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 99.6 to the Registrant's Registration Statement on Form S-8 (File No. 333-258173), filed with the Commission on July 26, 2021).</u> |
| 99.2 | <u>Form of Employee Stock Option Agreement under the 2021 Equity Incentive Plan of the Registrant (incorporated herein by reference to Exhibit 10.50 to the Registrant's Annual Report on Form 10-K (File No. 001-40631), filed with the Commission on March 21, 2021).</u> |
| 99.3 | <u>Form of Non-Employee Director Stock Option Agreement under the 2021 Equity Incentive Plan of the Registrant (incorporated herein by reference to Exhibit 10.51 to the Registrant's Annual Report on Form 10-K (File No. 001-40631), filed with the Commission on March 21, 2021).</u> |
| 99.4 | <u>Form of Restricted Stock Unit Award Grant Notice and Restricted Stock Unit Award Agreement under the 2021 Equity Incentive Plan of the Registrant (incorporated herein by reference to Exhibit 10.52 to the Registrant's Current Report on Form 10-K (File No. 001-40631), filed with the Commission on July 28, 2021).</u> |
| 99.5 | <u>2021 Employee Stock Purchase Plan (incorporated herein by reference to Exhibit 99.7 to the Registrant's Registration Statement on Form S-8 (File No. 333-258173), filed with the Commission on July 26, 2021).</u> |
| 107 | <u>Filing Fee Table</u> |

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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Berkeley, State of California, on this 21st day of March, 2022.

Caribou Biosciences, Inc.

By: /s/ Rachel E. Haurwitz
Rachel E. Haurwitz
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below does hereby constitute and appoint Rachel E. Haurwitz, Barbara G. McClung, and Jason V. O'Byrne and each of them, with full power of substitution and full power to act without the other, his or her true and lawful attorney-in-fact and agent to act for him or her in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file this registration statement, with all exhibits thereto, and other documents in connection therewith, with the SEC, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in order to effectuate the same as fully, to all intents and purposes, as they or he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

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 date indicated.

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|---|----------------|
| <u>/s/ Rachel E. Haurwitz</u> Rachel E. Haurwitz | President and Chief Executive Officer and Director (Principal Executive Officer) | March 21, 2022 |
| <u>/s/ Jason V. O'Byrne</u> Jason V. O'Byrne | Chief Financial Officer (Principal Financial Officer) | March 21, 2022 |
| <u>/s/ Ryan Fischesser</u> Ryan Fischesser | Controller (Principal Accounting Officer) | March 21, 2022 |
| <u>/s/ Scott Braunstein</u> Scott Braunstein | Director | March 21, 2022 |
| <u>/s/ Andrew Guggenhime</u> Andrew Guggenhime | Director | March 21, 2022 |
| <u>/s/ Dara Richardson-Heron</u> Dara Richardson-Heron | Director | March 21, 2022 |
| <u>/s/ Natalie Sacks</u> Natalie Sacks | Director | March 21, 2022 |

/s/ Nancy Whiting

Nancy Whiting

Director

March 21, 2022

/s/ Ran Zheng

Ran Zheng

Director

March 21, 2022



March 21, 2022

Caribou Biosciences, Inc.
2929 7th Street, Suite 105
Berkeley, California 94710

Ladies and Gentlemen:

We have acted as counsel to Caribou Biosciences, Inc., a Delaware corporation (the "Company"), in connection with the filing by the Company on the date hereof of a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") covering the offer and sale of up to 3,013,157 shares of the Company's common stock, \$0.0001 par value per share (the "Shares"), issuable pursuant to the Caribou Biosciences, 2021 Equity Incentive Plan ("2021 EIP") and 602,631 Shares issuable pursuant to the Caribou Biosciences, Inc. 2021 Employee Stock Purchase Plan (the "2021 ESPP" and, together with the 2021 Plan, the "Plans").

This opinion is being furnished at the Company's request in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act"), and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as to the issuance of the Shares.

In rendering the opinion hereinafter expressed, we have made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction as being true reproductions of originals, of all such documents, records, agreements and other instruments, including the Registration Statement, the Plans, the Amended and Restated Certificate of Incorporation of the Company, the Amended and Restated Bylaws of the Company, and corporate minutes of the Company as we have deemed necessary and appropriate for the purpose of this opinion. We have assumed that there are no agreements or understandings between or among the Company and any participants in the Plans that would expand, modify or otherwise affect the terms of the Plans or the respective rights or obligations of any participants thereunder. We have further assumed the genuineness of all signatures, the authenticity of all documents, certificates and records submitted to us as originals, the conformity to original documents, certificates and records of all documents, certificates and records submitted to us as copies, and the truthfulness of all statements of fact contained therein.

Based upon the foregoing, and having regard to legal considerations and other information that we deem relevant, we are of the opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company against payment therefor in the circumstances contemplated by the Plans and assuming that the individual issuances, grants or awards under the Plans are duly authorized by all necessary corporate action of the Company and duly issued, granted or awarded and exercised and paid for, for consideration at least equal to the par value thereof, in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the offer and sale of the Shares shall have been duly authorized and, when and to the extent that the Shares are issued in accordance with the foregoing, such Shares will be legally issued, fully paid and non-assessable.

We express no opinion herein as to the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and the reference to this firm therein. In giving this consent, 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.

Very truly yours,

/s/ Reed Smith LLP

Reed Smith LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 21, 2022, relating to the financial statements of Caribou Biosciences, Inc., appearing in the Annual Report on Form 10-K of Caribou Biosciences, Inc. for the year ended December 31, 2021.

/s/ Deloitte & Touche
San Francisco, California
March 21, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Caribou Biosciences, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

| Security Type | Security Class Title | Fee Calculation Rule | Amount Registered(1) | Proposed Maximum Offering Price Per Share | Maximum Aggregate Offering Price | Fee Rate | Amount of Registration Fee |
|-------------------------------|--|-----------------------------|----------------------|---|----------------------------------|-------------|----------------------------|
| Equity | 2021 Equity Incentive Plan Common Stock, \$0.0001 par value per share | Rule 457(c) and Rule 457(h) | 3,013,157(2) | \$8.525(3) | \$25,687,163.43 | \$0.0000927 | \$2,381.20 |
| Equity | 2021 Employee Stock Purchase Plan Common Stock, \$0.0001 par value per share | Rule 457(c) and Rule 457(h) | 602,631(4) | \$8.525(3) | \$5,137,429.28 | \$0.0000927 | \$476.24 |
| Total Offering Amounts | | | | | \$30,824,592.71 | | - |
| Total Fee Offsets | | | | | | | - |
| Net Fee Due | | | | | | | \$2,857.44 |

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional shares of the Registrant's common stock, \$0.0001 par value ("Common Stock") that become issuable under the Caribou Biosciences, Inc. 2021 Equity Incentive Plan ("2021 EIP") and the Caribou Biosciences, Inc. 2021 Employee Stock Purchase Plan ("2021 ESPP") by reason of any stock dividend, stock split, recapitalization or similar transaction effected without the Registrant's receipt of consideration which would increase the number of outstanding shares of Common Stock.
- (2) Represents additional shares of Common Stock reserved for issuance under the Registrant's 2021 EIP.
- (3) Estimated in accordance with Rules 457(c) and 457(h) under the Securities Act solely for the purpose of calculating the registration fee on the basis of \$8.525 per share, which is the average of the high and low prices of the Registrant's Common Stock, as reported on the Nasdaq Global Select Market, on March 15, 2022.
- (4) Represents additional shares of Common Stock reserved for issuance under the Registrant's 2021 ESPP.