

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM S-8

REGISTRATION STATEMENT

*UNDER
THE SECURITIES ACT OF 1933*

COGNITION THERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

13-4365359
(I.R.S. Employer
Identification No.)

2500 Westchester Ave.
Purchase, NY
(Address of Principal Executive Offices)

10577
(Zip Code)

COGNITION THERAPEUTICS, INC. 2021 EQUITY INCENTIVE PLAN
(Full title of the plan)

Lisa Ricciardi
President and Chief Executive Officer
Cognition Therapeutics, Inc.
2500 Westchester Ave.
Purchase, NY 10577
(Name and address of agent for service)

(412) 481-2210
(Telephone number, including area code, of agent for service)

with a copy to:

Rachael M. Bushey
Justin Platt
Goodwin Procter LLP
2929 Arch Street
Suite #1700
Philadelphia, PA 19104
(445) 207-7800

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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"/>

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 is being filed for the purpose of registering an additional 643,309 shares of common stock, par value \$0.001 per share (“Common Stock”), of Cognition Therapeutics, Inc. (the “Registrant”) that were added to the shares authorized for issuance under the Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (the “Plan”) for which a Registration Statement on Form S-8 relating to the Plan is effective.

This Registration Statement on Form S-8 registers these additional 643,309 shares of Common Stock, that were authorized for issuance under the Plan. The additional shares are of the same class as other securities relating to the plan for which the Registrant’s registration statements filed on Form S-8 (Registration No. 333-260686) on [November 2, 2021](#), on [March 30, 2022](#) (Registration No. 333-263968) and on [March 23, 2023](#) (Registration No. 333-270784). Upon the effectiveness of this Registration Statement, an aggregate of 6,064,774 shares of Common Stock will be registered for issuance from time to time under the Plan. Pursuant to General Instruction E to Form S-8, the contents of the Registration Statement on [Form S-8 \(File No. 333-260686\) filed with the Commission on November 2, 2021](#), are incorporated herein by reference except to the extent supplemented, amended or superseded by the information set forth herein. Only those items of Form S-8 containing new information not contained in the earlier Registration Statement are presented herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents of the Registrant filed with the Commission are incorporated by reference in this Registration Statement as of their respective dates:

- (a) [The Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the Commission on March 26, 2024;](#)
- (b) [The description of the Registrant’s Common Stock contained in the Registrant’s Form 8-A filed with the Commission on October 6, 2021](#) pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report filed for the purpose of further updating such description; and
- (c) Our Current Reports on Form 8-K filed with the SEC on [January 4, 2024](#); [February 20, 2024](#); and [March 13, 2024](#) (other than those portions of the Current Reports furnished (but not filed) under Item 2.02 or Item 7.01 of any Current Report on Form 8-K and corresponding information furnished under Item 9.01 as an exhibit thereto).

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities 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 filing of such documents; provided, however, that documents or information deemed to have been furnished and not filed in accordance with Commission rules shall not be deemed incorporated by reference into this Registration Statement. Any statement contained herein or in a document, all or a portion of which is incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which 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 amended, to constitute a part of this Registration Statement.

Item 8. Exhibits.

Exhibit Number	Description
<u>4.1</u>	<u>Third Amended and Restated Certificate of Incorporation of Cognition Therapeutics, Inc. (incorporated herein by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40886), filed on October 14, 2021).</u>
<u>4.2</u>	<u>Amended and Restated Bylaws of Cognition Therapeutics, Inc. (incorporated herein by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-40886), filed on October 14, 2021).</u>
<u>5.1</u>	<u>Opinion of Goodwin Procter LLP (filed herewith).</u>
<u>23.1</u>	<u>Consent of Ernst & Young LLP (filed herewith).</u>
<u>23.2</u>	<u>Consent of Goodwin Procter LLP (included in Exhibit 5.1).</u>
<u>24.1</u>	<u>Power of Attorney (included in signature page to this Registration Statement).</u>
<u>99.1</u>	<u>Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.11 to the Registrant's Registration Statement on Form S-1/A (File No. 333-257999) filed on October 4, 2021).</u>
<u>99.2</u>	<u>Form of Restricted Stock Unit Grant Notice and Award Agreement under the Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.13 to the Registrant's Registration Statement on Form S-1 (File No. 333-257999) filed on July 19, 2021).</u>
<u>99.3</u>	<u>Form of Stock Option Grant Notice and Award Agreement under the Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.14 to the Registrant's Registration Statement on Form S-1 (File No. 333-257999) filed on July 19, 2021).</u>
<u>99.4</u>	<u>Form of Performance Restricted Stock Unit Award Agreement under the Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (File No. 001-40886) filed on February 20, 2024).</u>
<u>107</u>	<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 Purchase, State of New York, on the 26th of March, 2024.

COGNITION THERAPEUTICS, INC.

By: /s/ Lisa Ricciardi

Lisa Ricciardi

President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Lisa Ricciardi and Andrew Einhorn, and each of them, as his or her true and lawful attorney-in-fact and agent with full power of substitution, for him or her in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact, proxy, and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact, proxy and agent, or his or her substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities held on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Lisa Ricciardi</u> Lisa Ricciardi	President, Chief Executive Officer and Director (Principal Executive Officer)	March 26, 2024
<u>/s/ John Doyle</u> John Doyle	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	March 26, 2024
<u>/s/ Jack A. Khattar</u> Jack A. Khattar	Director	March 26, 2024
<u>/s/ Aaron Fletcher, Ph.D.</u> Aaron Fletcher, Ph.D.	Director	March 26, 2024
<u>/s/ Brett P. Monia, Ph.D.</u> Brett P. Monia, Ph.D.	Director	March 26, 2024
<u>/s/ Ellen B. Richstone</u> Ellen B. Richstone	Director	March 26, 2024
<u>/s/ Peggy Wallace</u> Peggy Wallace	Director	March 26, 2024



Goodwin Procter LLP
One Commerce Square, 2005
Philadelphia, PA 19103
goodwinlaw.com
+1 (445) 207-7800

March 26, 2024

Cognition Therapeutics, Inc.
2500 Westchester Ave.
Purchase, NY 10577

Re: Securities Being Registered under Registration Statement on Form S-8

We have acted as counsel to you in connection with your filing of a Registration Statement on Form S-8 (the "Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), on or about the date hereof relating to an aggregate of 643,309 shares (the "Shares") of Common Stock, \$0.001 par value per share ("Common Stock"), of Cognition Therapeutics, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's 2021 Equity Incentive Plan (the "Plan").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinions set forth below. We have relied, without independent verification, on certificates of public officials and, as to matters of fact material to the opinion set forth below, on certificates of officers of the Company.

The opinion set forth below is limited to the Delaware General Corporation Law.

For purposes of the opinion set forth below, we have assumed that no event occurs that causes the number of authorized shares of Common Stock available for issuance by the Company to be less than the number of then unissued Shares.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, upon issuance and delivery against payment therefor in accordance with the terms of the Plans, will be validly issued, fully paid and nonassessable.

This opinion letter and the opinion it contains shall be interpreted in accordance with the Core Opinion Principles as published in *74 Business Lawyer* 815 (Summer 2019).

We hereby consent to the inclusion of this opinion as Exhibit 5.1 to the Registration Statement. In giving our consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Goodwin Procter LLP
GOODWIN PROCTER LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2021 Equity Incentive Plan of Cognition Therapeutics, Inc. of our report dated March 26, 2024, with respect to the consolidated financial statements of Cognition Therapeutics, Inc. and subsidiary included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Philadelphia, Pennsylvania
March 26, 2024

Calculation of Filing Fee Tables
Form S-8
(Form Type)
Cognition Therapeutics, 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) (2)	Proposed Maximum Offering Price Per Unit(3)	Maximum Aggregate Offering Price(3)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.001	457(c) and 457(h)	643,309	\$ 1.94	\$ 1,248,019.46	0.00014760	\$ 184.21
Total Offering Amounts					\$ 1,248,019.46		184.21
Total Fee Offsets (4)							—
Net Fee Due							\$ 184.21

- (1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of common stock, par value \$0.001 per share (“Common Stock”) of Cognition Therapeutics, Inc. (the “Company”) that become issuable by reason of any future stock dividend, stock split, recapitalization or other similar transaction or to cover such additional shares as may hereinafter be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or certain other capital adjustments, effected without the receipt of consideration by the Company, which results in an increase in the number of the outstanding shares of Common Stock.
- (2) Represents 643,309 shares of Common Stock that were added to the shares authorized for issuance under the Cognition Therapeutics, Inc. 2021 Equity Incentive Plan (the “Plan”) on January 1, 2024, pursuant to an “evergreen” provision contained in the Plan. Pursuant to such provision in the Plan, the aggregate number of shares of Common Stock authorized to be awarded under the Plan will automatically increase on January 1 of each year, in an amount equal to the lesser of (A) 5 % of the shares issued and outstanding on the last day of the immediately preceding fiscal year and (B) such smaller number of shares as determined by the board of directors of the Company.
- (3) Estimated in accordance with Rule 457(c) and Rule 457(h) of the Securities Act. The price shown is based upon the average of the high and low prices reported for the common stock on the Nasdaq Global Market on March 21, 2024.
- (4) The Registrant does not have any fee offsets.