
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**

*Under
The Securities Act of 1933*

ALTIMMUNE, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

910 Clopper Road Suite 201S
Gaithersburg, Maryland
(Address of principal executive offices)

20-2726770
(I.R.S. Employer
Identification No.)

20878
(Zip Code)

ALTIMMUNE, INC.
2017 OMNIBUS INCENTIVE PLAN
(Full Title of the Plan)

Dr. Vipin K. Garg
Chief Executive Officer
Altimune, Inc.
910 Clopper Road, Suite 201S
Gaithersburg, Maryland
Telephone: (240) 654-1450
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Joseph Theis, Jr., Esq.
Goodwin Procter LLP
100 Northern Ave
Boston, MA 02210
Telephone: (617) 570-1000

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 registers an additional 3,604,334 shares of the Registrant's common stock, \$0.0001 par value per share ("Common Stock") under the Altimmune, Inc. 2017 Omnibus Incentive Plan, as amended (the "2017 Plan"). The number of shares of Common Stock reserved and available for issuance under the 2017 Plan is subject to an automatic annual increase on each January 1, beginning in 2019, by an amount equal to the lesser of: (i) four (4) percent (4%) of the total number of shares of Common Stock outstanding on a fully diluted basis as of December 31 of the immediately preceding calendar year, and (ii) such number of shares of Common Stock, if any, determined by the Board of Directors of the Registrant. Accordingly, (i) on January 1, 2021, the number of shares of Common Stock reserved and available for issuance under the 2017 Plan increased by 1,740,921 and (ii) on January 1, 2022, the number of shares of Common Stock reserved and available for issuance under the 2017 Plan increased by 1,863,413. The additional shares are of the same class as other securities relating to the 2017 Plan for which the Registrant's registration statements filed on [Form S-8 filed with the Securities and Exchange Commission on May 10, 2017](#) (Registration No. 333-217846); [Form S-8 filed with the Securities and Exchange Commission on August 14, 2019](#) (Registration No. 333-233273); and [Form S-8 filed with the Securities and Exchange Commission on August 21, 2020](#) (Registration No. 333-248232) (the "Registration Statements"), are effective. The information contained in each of the Registration Statements is hereby incorporated by reference pursuant to General Instruction E.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

See the Exhibit Index below for a list of exhibits filed as part of this registration statement on Form S-8, which Exhibit Index is incorporated herein by reference.

EXHIBIT INDEX

Exhibit No.	Description
4.1	Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to the Current Report on Form 8-K (File No. 001-32587) filed with the Securities and Exchange Commission on October 18, 2017).
4.2	Certificate of Amendment to Amended and Restated Certificate of Incorporation regarding a reverse stock split (incorporated by reference to the Current Report on Form 8-K (File No. 001-32587) filed with the Securities and Exchange Commission on September 13, 2018).
4.3	Certificate of Amendment to Amended and Restated Certificate of Incorporation regarding an increase in authorized shares (incorporated by reference to the Current Report on Form 8-K (File No. 001-32587) filed with the Securities and Exchange Commission on September 13, 2018).
4.4	Amended and Restated Bylaws of the Registrant (incorporated by reference to the Current Report on Form 8-K (File No. 001-32587) filed with the Securities and Exchange Commission on October 18, 2017).
5.1*	Opinion of Goodwin Procter LLP.
23.1*	Consent of Ernst & Young LLP, independent registered public accounting firm.
23.2*	Consent of Goodwin Procter LLP (included in Exhibit 5.1).
24.1*	Power of Attorney (included on signature page).
99.1	2017 Omnibus Incentive Plan and forms of award agreements thereunder (incorporated by reference to the Registration Statement on Form S-8 (File No. 333-217846) filed with the Securities and Exchange Commission on May 10, 2017).
99.2	Amendment to the Altimune, Inc. 2017 Omnibus Incentive Plan (incorporated by reference to the Definitive Proxy Statement on Schedule 14A (File No. 001-32587) filed with the Securities and Exchange Commission on July 26, 2018).
107.1*	Filing Fee Table

* Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Gaithersburg, State of Maryland, on the 15 day of March, 2022.

ALTIMMUNE, INC.

By: /s/ Vipin K. Garg

Vipin K. Garg, Ph.D.

President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints each of Vipin K. Garg, Ph.D. and Richard I. Eisenstadt as such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission granting unto each said attorney-in-fact and agent 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 such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, 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 by the following person in the capacities and on the date indicated.

Name	Title	Date
<u>/s/ Vipin K. Garg</u> Vipin K. Garg, Ph.D.	President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 15, 2022
<u>/s/ Richard I. Eisenstadt</u> Richard I. Eisenstadt	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	March 15, 2022
<u>/s/ Mitchel Sayare</u> Mitchel Sayare, Ph.D.	Chairman of the Board, Director	March 15, 2022
<u>/s/ David J. Drutz</u> David J. Drutz, M.D.	Director	March 15, 2022
<u>/s/ John M. Gill</u> John M. Gill	Director	March 15, 2022
<u>/s/ Philip L. Hodges</u> Philip L. Hodges	Director	March 15, 2022
<u>/s/ Diane Jorkasky</u> Diane Jorkasky, M.D.	Director	March 15, 2022
<u>/s/ Wayne Pisano</u> Wayne Pisano	Director	March 15, 2022
<u>/s/ Klaus O. Schafer</u> Klaus O. Schafer, M.D., MPH	Director	March 15, 2022



Goodwin Procter LLP
100 Northern Avenue
Boston, MA 02210

goodwinlaw.com
+1 617 570 1000

March 15, 2022

Altimune, Inc.
910 Clopper Road Suite 201S
Gaithersburg, Maryland

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

Ladies and Gentlemen:

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 3,604,334 shares (the "Shares") of Common Stock, \$0.0001 par value per share ("Common Stock"), of Altimune, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's 2017 Omnibus Incentive Plan, as amended (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 Plan, will be validly issued, fully paid and nonassessable.

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 Altimune, Inc. 2017 Omnibus Incentive Plan, as amended, of our report dated March 15, 2022 with respect to the consolidated financial statements of Altimune, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Tysons, Virginia
March 15, 2022

Calculation of Filing Fee Table

Form S-8
(Form Type)

Altimune, 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(2)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	3,604,334(3)	\$7.27	\$26,203,508.18	.0000927	\$2,429.07
Total Offering Amounts							\$2,429.07
Total Fee Offsets							—
Net Fee Due							\$2,429.07

- (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, par value \$0.0001 per share (the “Common Stock”) which become issuable under the Altimune, Inc. 2017 Omnibus Incentive Plan, as amended (the “2017 Plan”) by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of our outstanding shares of common stock. Pursuant to Rule 416(c) under the Securities Act, this registration statement shall also cover an indeterminate amount of interests to be offered or sold pursuant to the 2017 Plan.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and (h) of the Securities Act, and based on the average of the high and low sales prices of the Common Stock, as quoted on the Nasdaq Global Market, on March 11, 2022, which is a date within five business days prior to the filing of this registration statement.
- (3) Represents automatic increases to the number of shares available for issuance under the 2017 Plan in accordance with the automatic annual increase provision of the 2017 Plan. Pursuant to the provision contained in the 2017 Plan, the number of shares of Common Stock reserved and available for issuance under the 2017 Plan is subject to an automatic annual increase on each January 1, beginning in 2019, by an amount equal to the lesser of: (i) four (4) percent (4%) of the total number of shares of Common Stock outstanding on a fully diluted basis as of December 31 of the immediately preceding calendar year, and (ii) such number of shares of Common Stock, if any, determined by the Board of Directors of the Registrant. Accordingly, (i) on January 1, 2021, the number of shares of Common Stock reserved and available for issuance under the 2017 Plan increased by 1,740,921 and (ii) on January 1, 2022, the number of shares of Common Stock reserved and available for issuance under the 2017 Plan increased by 1,863,413.