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

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

Akouos, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

81-1716654
(I.R.S. Employer
Identification No.)

645 Summer Street

Suite 200

Boston, Massachusetts
(Address of Principal Executive Offices)

02210
(Zip Code)

2020 Stock Plan
2020 Employee Stock Purchase Plan
(Full Title of the Plan)

Emmanuel Simons, Ph.D., M.B.A.
President and Chief Executive Officer
Akouos, Inc.
645 Summer Street
Suite 200

Boston, Massachusetts 02210
(Name and Address of Agent for Service)

(857) 410-1818
(Telephone Number, Including Area Code, of Agent for Service)

Copy to:

Karoline Shair, Ph.D., J.D.
Akouos, Inc.
645 Summer Street
Suite 200
Boston, Massachusetts 02210
(857) 410-1818

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.

PART I
Statement of Incorporation by Reference

This Registration Statement on Form S-8, relating to the 2020 Stock Plan and 2020 Employee Stock Purchase Plan of Akouos, Inc. (the “Registrant”), is being filed for the purpose of registering additional securities of the same class as other securities for which a Registration Statement on Form S-8 has previously been filed and is effective. Accordingly, this Registration Statement incorporates by reference the contents of (i) the Registration Statement on [Form S-8](#), File No. 333-239571, filed with the Securities and Exchange Commission on June 30, 2020 by the Registrant, relating to the Registrant’s 2016 Stock Plan, 2020 Stock Plan and 2020 Employee Stock Purchase Plan and (ii) the Registration Statement on [Form S-8](#), File No. 333-254803, filed with the Securities and Exchange Commission on March 29, 2021 by the Registrant, relating to the Registrant’s 2020 Stock Plan and 2020 Employee Stock Purchase Plan. The information required by Part II is omitted, except as supplemented by the information set forth below.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The following exhibits are incorporated herein by reference:

Number	Description
4.1	Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant’s Current Report on Form 8-K (File No. 001-39343) filed with the Securities and Exchange Commission on June 30, 2020).
4.2	Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant’s Current Report on Form 8-K (File No. 001-39343) filed with the Securities and Exchange Commission on June 30, 2020).

- 5.1* [Opinion of Wilmer Cutler Pickering Hale and Dorr LLP, counsel to the Registrant.](#)
- 23.1* [Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm.](#)
- 23.2* [Consent of Wilmer Cutler Pickering Hale and Dorr LLP \(included in Exhibit 5.1\).](#)
- 24.1* [Power of attorney \(included on the signature pages of this registration statement\).](#)
- 99.1 [2020 Stock Plan \(incorporated by reference to Exhibit 10.7 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 \(File No. 333-238977\) filed with the Securities and Exchange Commission on June 22, 2020\).](#)
- 99.2 [2020 Employee Stock Purchase Plan \(incorporated by reference to Exhibit 10.11 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 \(File No. 333-238977\) filed with the Securities and Exchange Commission on June 22, 2020\).](#)
- 107* [Filing Fee Table.](#)

* Filed herewith

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 Boston, Commonwealth of Massachusetts on this 29th day of March, 2022.

AKOUOS, INC.

By: /s/ Emmanuel Simons

Emmanuel Simons, Ph.D., M.B.A.

President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Akouos, Inc., hereby severally constitute and appoint Emmanuel Simons, Ph.D., M.B.A., Sachiyo Minegishi, M.B.A., and Karoline Shair, Ph.D., J.D., and each of them singly (with full power to each of them to act alone), our true and lawful attorneys with full power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign for us and in our names in the capacities indicated below, the registration statement on Form S-8 filed herewith and any and all subsequent amendments to said registration statement, and generally to do all such things in our names and on our behalf in our capacities as officers and directors to enable Akouos, Inc. to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said registration statement and any and all amendments thereto.

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 dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Emmanuel Simons</u> Emmanuel Simons, Ph.D., M.B.A.	President, Chief Executive Officer and Director (Principal Executive Officer)	March 29, 2022
<u>/s/ Sachiyo Minegishi</u> Sachiyo Minegishi	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	March 29, 2022
<u>/s/ Arthur O. Tzianabos</u> Arthur O. Tzianabos, Ph.D.	Chairman of the Board of Directors	March 29, 2022
<u>/s/ Edward T. Mathers</u> Edward T. Mathers	Director	March 29, 2022
<u>/s/ Kush M. Parmar</u> Kush M. Parmar, M.D., Ph.D.	Director	March 29, 2022
<u>/s/ Heather Preston</u> Heather Preston, M.D.	Director	March 29, 2022
<u>/s/ Saira Ramasastry</u> Saira Ramasastry	Director	March 29, 2022

/s/ Vicki Sato Director
Vicki Sato, Ph.D.

March 29, 2022

/s/ Chris Smith Director
Chris Smith

March 29, 2022



March 29, 2022

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+1 617 526 5000 (f)
wilmerhale.com

Akouos, Inc.
645 Summer Street
Suite 200
Boston, Massachusetts 02210

Re: 2020 Stock Plan
2020 Employee Stock Purchase Plan

Ladies and Gentlemen:

We have assisted in the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) to be filed with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to an aggregate of 1,724,921 shares of common stock, \$0.0001 par value per share (the “Shares”), of Akouos, Inc., a Delaware corporation (the “Company”), issuable under the Company’s 2020 Stock Plan and 2020 Employee Stock Purchase Plan (collectively, the “Plans”).

We have examined the Certificate of Incorporation and Bylaws of the Company, each as amended and restated to date, and originals, or copies certified to our satisfaction, of all pertinent records of the meetings of the directors and stockholders of the Company, the Registration Statement and such other documents relating to the Company as we have deemed material for the purposes of this opinion.

In our examination of the foregoing documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, photostatic or other copies, the authenticity of the originals of any such documents and the legal competence of all signatories to such documents.

We assume that the appropriate action will be taken, prior to the offer and sale of the Shares in accordance with the Plans, to register and qualify the Shares for sale under all applicable state securities or “blue sky” laws.

We express no opinion herein as to the laws of any state or jurisdiction other than the state laws of the Commonwealth of Massachusetts, the General Corporation Law of the State of Delaware and the federal laws of the United States of America.

It is understood that this opinion is to be used only in connection with the offer and sale of the Shares while the Registration Statement is in effect.

Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109

Beijing Berlin Boston Brussels Denver Frankfurt London Los Angeles New York Palo Alto San Francisco Washington
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Akouos, Inc.
March 29, 2022
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Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized for issuance and, when the Shares are issued and paid for in accordance with the terms and conditions of the Plans, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion with the Commission in connection with the Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act. In giving such consent, we do not hereby 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 of the Commission.

Very truly yours,

WILMER CUTLER PICKERING HALE AND
DORR LLP

By: /s/ Rosemary G. Reilly

Rosemary G. Reilly, a Partner

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Akouos, Inc. of our report dated March 29, 2022 relating to the financial statements, which appears in Akouos, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2021.

/s/PricewaterhouseCoopers LLP
Boston, Massachusetts
March 29, 2022

Calculation of Filing Fee Table

Form S-8
(Form Type)

Akouos, 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 Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.0001 par value per share	Other	1,724,921 shares (2)	\$4.61 (3)	\$7,951,885.81 (3)	\$92.70 per \$1,000,000	\$738.00
Total Offering Amounts					\$7,951,885.81		\$738.00
Total Fee Offsets							\$0
Net Fee Due							\$738.00

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Reflects an automatic annual increase on January 1, 2022 to the number of shares reserved for issuance under the 2020 Stock Plan and the 2020 Employee Stock Purchase Plan and consists of an additional (i) 1,379,937 shares issuable under the 2020 Stock Plan and (ii) 344,984 shares issuable under the 2020 Employee Stock Purchase Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Registrant's Common Stock as reported on The Nasdaq Global Select Market on March 23, 2022.