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

**FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Adicet Bio, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

81-3305277
(I.R.S. Employer
Identification Number)

Adicet Bio, Inc.
500 Boylston Street, 13th Floor
Boston, MA 02116
(857) 315-5528

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Chen Schor
President and Chief Executive Officer
Adicet Bio, Inc.
500 Boylston Street, 13th Floor
Boston, MA 02116
(857) 315-5528

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

With copies to:

Danielle Lauzon, Esq.
Mitchell S. Bloom, Esq.
Gabriela Morales-Rivera, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000

Approximate date of commencement of proposed sale to the public: From time to time after this Registration Statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box:

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, as amended, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-229499

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

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.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Proposed maximum aggregate offering price(1)	Amount of registration fee(2)
Common Stock, par value \$0.0001 per share	\$22,913,605.53	\$2,499.88

(1) The registrant previously registered securities at an aggregate offering price not to exceed \$175,000,000 on a Registration Statement on Form S-3 (File No. 333-229499), which was filed by the registrant on February 1, 2019, and declared effective on February 12, 2019 (the "Prior Registration Statement"). In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), an additional amount of securities having a proposed maximum aggregate offering price of \$22,913,605.53 is hereby registered, which includes shares issuable upon the exercise of the underwriters' option to purchase additional shares, representing no more than 20% of the maximum aggregate offering price of unsold securities under the Prior Registration Statement. In no event will the maximum aggregate offering price of all securities issued pursuant to this Registration Statement and the Prior Registration Statement exceed that registered under such Registration Statements.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(o) under the Securities Act.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) promulgated under the Securities Act.

**EXPLANATORY NOTE AND
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended, Adicet Bio, Inc. (formerly known as resTORbio, Inc.) (the “**Registrant**”) is filing this Registration Statement on Form S-3 (this “**Registration Statement**”) with the Securities and Exchange Commission (the “**Commission**”). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on [Form S-3](#) (File No. 333-229499) (the “**Prior Registration Statement**”), which the Registrant originally filed with the Commission on February 1, 2019, and which the Commission declared effective on February 12, 2019.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of securities offered by the Registrant by a proposed aggregate offering price of \$22,913,605.53, which includes shares that may be sold by the Registrant in the event the underwriters exercise their option to purchase additional shares of the Registrant’s common stock. The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price of unsold securities under the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits to the Prior Registration Statement are hereby incorporated by reference into this Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	Opinion of Goodwin Procter LLP.
23.1	Consent of KPMG LLP, Independent Registered Public Accounting Firm.
23.2	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm
23.3	Consent of Goodwin Procter LLP (included in Exhibit 5.1).
24.1	Power of Attorney (included on signature page to this registration statement)

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-3 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 the 10th day of February, 2021.

Adicet Bio, Inc.

By: /s/ Chen Schor

Chen Schor
President, Chief Executive Officer and Director
(Principal Executive Officer)

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints each of Chen Schor and Nick Harvey 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-3, 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 persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Chen Schor</u> Chen Schor	President, Chief Executive Officer and Director (principal executive officer)	February 10, 2021
<u>/s/ Nick Harvey</u> Nick Harvey	Chief Financial Officer (principal financial officer and principal accounting officer)	February 10, 2021
<u>/s/ Jeffrey Chodakewitz</u> Jeffrey Chodakewitz	Director	February 10, 2021
<u>/s/ Erez Chimovits</u> Erez Chimovits	Director	February 10, 2021
<u>/s/ Carl L. Gordon</u> Carl L. Gordon, Ph.D.	Director	February 10, 2021
<u>/s/ Aya Jakobovits</u> Aya Jakobovits, Ph.D.	Director	February 10, 2021
<u>/s/ Steve Dubin</u> Steve Dubin	Director	February 10, 2021
<u>/s/ Bastiano Sanna</u> Bastiano Sanna, Ph.D.	Director	February 10, 2021



Goodwin Procter LLP
100 Northern Avenue
Boston, MA 02210

goodwinlaw.com
+1 617 570 1000

February 10, 2021

Adicet Bio, Inc.
500 Boylston Street, 13th Floor
Boston, MA 02116

Re: Securities Registered under Registration Statement on Form S-3

We have acted as counsel to you in connection with your filing of (i) a Registration Statement on Form S-3 (File No. 333-229499) (as amended or supplemented, the "Initial Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), and (ii) a second Registration Statement on Form S-3 filed pursuant to Rule 462(b) promulgated under the Securities Act (the "462(b) Registration Statement," and together with the Initial Registration Statement, the "Registration Statement"). This opinion letter is furnished to you in connection with your filing of the 462(b) Registration Statement relating to the registration of the offering by Adicet Bio, Inc. (formerly known as resTORbio, Inc.), a Delaware corporation (the "Company") of up to \$22,913,605.53 of shares (the "Shares") of the Company's Common Stock, \$0.0001 par value per share, including Shares purchasable by the underwriters upon their exercise of an over-allotment option granted to the underwriters by the Company. The Shares are being sold to the several underwriters named in, and pursuant to, an underwriting agreement among the Company and such underwriters (the "Underwriting Agreement").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinion 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.

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 Underwriting Agreement, the Shares will be validly issued, fully paid and non-assessable.

We hereby consent to the inclusion of this opinion as Exhibit 5.1 to the 462(b) Registration Statement and to the references to our firm under the caption "Legal Matters" in the Initial 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

The Board of Directors
Adicet Bio, Inc. (formerly resTORbio, Inc.):

We consent to the use of our report dated March 12, 2020, with respect to the consolidated balance sheets of resTORbio, Inc. as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive loss, redeemable convertible preferred stock and stockholders' equity (deficit), and cash flows for each of the years in the three-year period ended December 31, 2019, and the related notes, incorporated herein by reference and to the reference to our firm under the heading "Experts" in the prospectus.

/s/ KPMG LLP

Boston, Massachusetts
February 10, 2021

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated June 23, 2020 relating to the financial statements of Adicet Therapeutics, Inc. (formerly known as Adicet Bio, Inc.), which appears in Adicet Bio, Inc.'s Current Report on Form 8-K dated September 15, 2020.

/s/ PricewaterhouseCoopers LLP
San Jose, California
February 10, 2021