

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

**FORM S-8
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)

**200 Berkeley Street, 19th Floor
Boston, MA 02116
(650) 503-9095**
(Address of Principal Executive Offices)

**Adicet Bio, Inc. Amended and Restated 2018 Stock Option and Incentive Plan
Adicet Bio, Inc. Amended and Restated 2018 Employee Stock Purchase Plan
Adicet Bio, Inc. 2022 Inducement Plan**
(Full Title of the Plans)

**Chen Schor
President and Chief Executive Officer
Adicet Bio, Inc.
200 Berkeley Street, 19th Floor
Boston, MA 02116
(650) 503-9095**

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

Copies to:

**Danielle Lauzon, Esq.
Gabriela Morales-Rivera, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(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

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.

STATEMENT OF INCORPORATION BY REFERENCE

This Registration Statement on Form S-8 is being filed for the purpose of registering (i) an additional 2,147,741 shares of common stock, par value \$0.0001 per share (“Common Stock”) of Adicet Bio, Inc. (the “Registrant”) to be issued under the Registrant’s Amended and Restated 2018 Stock Option and Incentive Plan (the “2018 Plan”), (ii) an additional 429,548 shares of Common Stock of the Registrant to be issued under the Registrant’s Amended and Restated 2018 Employee Stock Purchase Plan (the “2018 ESPP,” and together with the 2018 Plan, the “Plans”) and (iii) an additional 1,000,000 shares of Common Stock under the Registrant’s 2022 Inducement Plan, as amended (the “Inducement Plan”).

The additional shares registered under the Plans are of the same class as other securities relating to the Plans for which the Registrant’s Registration Statement on Form S-8 (File No. 333-222746) filed with the Commission on January 29, 2018 is effective. The additional shares registered under the Inducement Plan are of the same class as other securities relating to the Inducement Plan for which the Registrant’s Registration Statement on Form S-8 (File No. 333-263588) filed with the Commission on March 15, 2022 is effective.

Part II **INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

Item 8. Exhibits.

The exhibits to this Registration Statement are listed in the Exhibit Index attached hereto and incorporated by reference herein.

EXHIBIT INDEX

Exhibit No.	Description
4.1	<u>Specimen stock certificate evidencing the shares of common stock (incorporated by reference to Exhibit 4.3 to the Registrant's Annual Report on Form 10-K (File No. 001-38359) filed on March 15, 2022).</u>
4.2	<u>Third Amended and Restated Certificate of Incorporation of the Registrant (as currently in effect) (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38359) filed with the SEC on January 30, 2018).</u>
4.3	<u>Certificate of Amendment of Third Amended and Restated Certificate of Incorporation Of resTORbio, Inc. related to the Reverse Stock Split, dated September 15, 2020 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38359) filed with the SEC on September 16, 2020).</u>
4.4	<u>Certificate of Amendment of Third Amended and Restated Certificate of Incorporation Of resTORbio, Inc. related to the Name Change, dated September 15, 2020 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-38359) filed with the SEC on September 16, 2020).</u>
4.5	<u>Amended and Restated Bylaws (as currently in effect) (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-38359) filed with the SEC on January 30, 2018).</u>
5.1*	<u>Opinion of Goodwin Procter LLP.</u>
23.1*	<u>Consent of KPMG LLP, Independent Registered Public Accounting Firm.</u>
23.2*	<u>Consent of Goodwin Procter LLP (included in Exhibit 5.1).</u>
24.1*	<u>Power of Attorney (included on signature page).</u>
99.1	<u>Amended and Restated 2018 Stock Option and Incentive Plan and forms of award agreements thereunder (incorporated by reference to Exhibit 10.11 to the Registrant's Annual Report on Form 10-K (File No. 001-38359) filed on March 15, 2022).</u>
99.2	<u>Amended and Restated 2018 Employee Stock Purchase Plan and forms of award agreements thereunder (incorporated by reference to Exhibit 10.14 to the Registrant's Annual Report on Form 10-K (File No. 001-38359) filed on March 15, 2022).</u>
99.3	<u>Adicet Bio, Inc. 2022 Inducement Plan and forms of award agreements thereunder (incorporated by reference to Exhibit 10.15 to the Registrant's Annual Report on Form 10-K (File No. 001-38359) filed on March 15, 2022).</u>
99.4	<u>First Amendment to Adicet Bio, Inc. 2022 Inducement Plan (incorporated by reference to Exhibit 10.23 to the Registrant's Annual Report on Form 10-K (File No. 001-38359) filed on March 15, 2023).</u>
107*	<u>Filing Fee Table</u>

* 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 the 15th day of March, 2023.

ADICET BIO, INC.

By: /s/ Chen Schor
Name: Chen Schor
Title: *President, Chief Executive Officer and
Principal 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 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-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, this Registration Statement has been signed by the following person in the capacities and on the date indicated.

Name	Title	Date
<hr/> <i>/s/ Chen Schor</i> Chen Schor	<i>Director, President, Chief Executive Officer</i> <i>(Principal Executive Officer)</i>	March 15, 2023
<hr/> <i>/s/ Nick Harvey</i> Nick Harvey	<i>Chief Financial Officer</i> <i>(Principal Financial and Accounting Officer)</i>	March 15, 2023
<hr/> <i>/s/ Jeffrey Chodakewitz</i> Jeffrey Chodakewitz, M.D.	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Steve Dubin</i> Steve Dubin	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Carl Gordon</i> Carl Gordon, Ph.D.	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Aya Jakobovits</i> Aya Jakobovits, Ph.D.	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Michael Kauffman</i> Michael Kauffman, M.D., Ph.D.	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Bastiano Sana</i> Bastiano Sana, Ph.D.	<i>Director</i>	March 15, 2023
<hr/> <i>/s/ Andrew Sinclair</i> Andrew Sinclair, Ph.D.	<i>Director</i>	March 15, 2023

Adicet Bio, Inc.
200 Berkeley Street, 19th Floor
Boston, MA 02116

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 3,577,289 shares (the "Shares") of Common Stock, \$0.0001 par value per share ("Common Stock"), of Adicet Bio, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's Amended and Restated 2018 Stock Option and Incentive Plan, Amended and Restated 2018 Employee Stock Purchase Plan and 2022 Inducement Plan, as amended (collectively, the "Plans").

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 use of our report dated March 15, 2023, with respect to the consolidated financial statements of Adicet Bio, Inc., incorporated herein by reference.

/s/ KPMG LLP

Boston, Massachusetts
March 15, 2023

Calculation of Filing Fee Tables

Form S-8

(Form Type)

Adicet Bio, Inc.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Amended and Restated 2018 Stock Option and Incentive Plan Common Stock, \$0.0001 par value per share	Other (2)	2,147,741 shares (3)	\$7.41 (2)	\$15,914,760.81 (2)	0.00011020	\$1,753.81
Equity	Amended and Restated 2018 Employee Stock Purchase Plan Common Stock, \$0.0001 par value per share	Other (4)	429,548 shares (5)	\$6.30 (4)	\$2,706,152.40 (4)	0.00011020	\$298.22
Equity	2022 Inducement Plan, as Amended Common Stock, \$0.0001 par value per share	Other (2)	1,000,000 shares (6)	\$7.41 (2)	\$7,410,000.00 (2)	0.00011020	\$816.59
Total Offering Amounts					\$26,030,913.21		\$2,868.62
Total Fee Offsets							—
Net Fee Due							\$2,868.62

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement shall also cover any additional shares of common stock, \$0.0001 par value per share (“Common Stock”) which become issuable under the Registrant’s Amended and Restated 2018 Stock Option and Incentive Plan (the “2018 Plan”), the Registrant’s Amended and Restated 2018 Employee Stock Purchase Plan (the “2018 ESPP”) and the Registrant’s 2022 Inducement Plan, as amended (the “2022 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 the Registrant’s outstanding shares of Common Stock.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act, and based on the average of the high and low prices reported for the Common Stock on the Nasdaq Global Market on March 13, 2023.
- (3) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the Registrant’s 2018 Stock Option and Incentive Plan (the “2018 Plan”), effective as of January 1, 2023, pursuant to an “evergreen” provision contained in the 2018 Plan. Pursuant to such provision, an additional number of shares will automatically be added to the shares authorized for issuance under the 2018 Plan on January 1 of each year. Shares available for issuance under the 2018 Plan were previously registered on registration statements on Form S-8 filed with the Securities and Exchange Commission on October 2, 2020 (File No. 333-249275), November 12, 2020 (File No. 333-250033), March 12, 2021 (File No. 333-254192), August 12, 2021 (File No. 333-258763), and March 16, 2022 (File No. 333-263588).
- (4) The price of \$6.30 per share, which is 85% of the average of the high and low sale prices of the Common Stock of the Registrant as reported on the Nasdaq Global Market on March 13, 2023, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act of 1933 and has been used as these shares are without a fixed price. Pursuant to the 2018 ESPP, the purchase price of the shares of Common Stock reserved for issuance thereunder will be 85% of the fair market value of a share of Common Stock on the first trading day of the offering period or on the exercise date, whichever is less.
- (5) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the 2018 ESPP, effective as of January 1, 2023 pursuant to an “evergreen” provision contained in the 2018 ESPP. Pursuant to such provision, an additional number of shares will automatically be added to the shares authorized for issuance under the 2018 ESPP on January 1 of each year. Shares available for issuance under the 2018 ESPP were previously registered on registration statements on Form S-8 filed with the Securities and Exchange Commission on October 2, 2020 (File No. 333-249275), November 12, 2020 (File No. 333-250033), March 12, 2021 (File No. 333-254192), August 12, 2021 (File No. 333-258763), and March 16, 2022 (File No. 333-263588).
- (6) Represents shares of Common Stock that may become issuable under the Registrant’s 2022 Inducement Plan, as amended, pursuant to its terms. Shares available for issuance under the 2018 Plan were previously registered on registration statements on Form S-8 filed with the Securities and Exchange Commission on March 16, 2022 (File No. 333-263588).