

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

FORM S-8

**REGISTRATION STATEMENT
Under
The Securities Act of 1933**

MeiraGTx Holdings plc

(Exact name of registrant as specified in its charter)

Cayman Islands

(State or other jurisdiction of
incorporation or organization)

**450 East 29th Street, 14th Floor
New York, NY**

(Address of Principal Executive Offices)

98-1448305

(I.R.S. Employer
Identification No.)

10016

(Zip Code)

**MeiraGTx Holdings plc 2018 Incentive Award Plan
MeiraGTx Holdings plc 2018 Employee Share Purchase Plan**

(Full title of the plans)

Alexandria Forbes, Ph.D.

President and Chief Executive Officer

MeiraGTx, LLC

**450 East 29th Street, 14th Floor
New York, NY 10016**

(Name and address of agent for service)

(646) 860-7985

(Telephone number, including area code, of agent for service)

Copy to:

Peter N. Handrinos

Keith Halverstam

Latham & Watkins LLP

200 Clarendon Street

Boston, Massachusetts 02116

(617) 948-6000

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	<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.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Ordinary Shares, nominal value \$0.00003881 per share	4,987,491 shares(2)	\$ 14.70 (4)	\$ 73,316,117.70	\$ 7,998.79
Ordinary Shares, nominal value \$0.00003881 per share	1,272,213 shares(3)	\$ 14.70 (4)	\$ 18,701,531.10	\$ 2,040.34
Total	6,259,704 shares		\$ 92,017,648.80	\$ 10,039.13

- (1) Pursuant to Rule 416(a) and Rule 416(b) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional ordinary shares of MeiraGTx Holdings plc (the “Registrant”), nominal value \$0.00003881 per share (“Ordinary Shares”), which become issuable under the MeiraGTx Holdings plc 2018 Incentive Award Plan (the “2018 Plan”) and the MeiraGTx Holdings plc 2018 Employee Share Purchase Plan (the “2018 ESPP”) by reason of any share split, share dividend, recapitalization or any other similar transaction.
- (2) Represents additional Ordinary Shares that may become issuable under the 2018 Plan pursuant to the provisions of the 2018 Plan that provide for an automatic annual increase in the number of Ordinary Shares authorized for issuance under the 2018 Plan.
- (3) Represents additional Ordinary Shares that may become issuable under the 2018 ESPP pursuant to the provisions of the 2018 ESPP that provide for an automatic annual increase in the number of Ordinary Shares authorized for issuance under the 2018 ESPP.
- (4) Estimated in accordance with the provisions of Rule 457(c) and 457(h) of the Securities Act solely for the purpose of calculating the registration fee, and based on \$14.70 per share, which represents the average of the high and low prices of the Registrant’s Ordinary Shares reported on The Nasdaq Global Select Market on June 11, 2021.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed with the Securities and Exchange Commission (the "Commission") for the purpose of registering an additional 4,987,491 of the Registrant's Ordinary Shares that may be issuable under the 2018 Plan and 1,272,213 of the Registrant's Ordinary Shares that may be issuable under the 2018 ESPP. The additional shares are of the same class as other securities relating to the 2018 Plan and the 2018 ESPP for which the registration statement filed on [Form S-8 \(File No. 333-225535\)](#) on June 8, 2018 is effective.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

Except as set forth below, the contents of the Registration Statement on [Form S-8 \(File No. 333-225535\)](#) filed on June 8, 2018, relating to the 2018 Plan and the 2018 ESPP, are hereby incorporated by reference herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
4.1	Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q (File No. 001-38520) filed August 7, 2019).
4.2	Shareholder Agreement (incorporated by reference to Exhibit 4.2 to the Registrant's Annual Report on Form 10-K (File No. 001-38520) filed March 11, 2020).
5.1	* Opinion of Walkers.
23.1	* Consent of Ernst & Young LLP.
23.2	* Consent of Walkers (included in Exhibit 5.1).
24.1	Power of Attorney (included on signature page hereto).
99.1	MeiraGTx Holdings plc 2018 Incentive Award Plan (incorporated by reference to Exhibit 10.2 to Amendment No. 2 to the Registrant's Registration Statement on Form S-1 (Reg. No. 333-224914) filed on May 29, 2018).
99.2	MeiraGTx 2018 Employee Share Purchase Plan (incorporated by reference to Exhibit 10.15 to Amendment No. 2 to the Registrant's Registration Statement on Form S-1 (Reg. No. 333-224914) filed on May 29, 2018).

* 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 New York, State of New York, on the 17th day of June, 2021.

MEIRAGTX HOLDINGS PLC

By: /s/ Alexandria Forbes, Ph.D.
Alexandria Forbes, Ph.D.
President and Chief Executive Officer
(principal executive officer)

SIGNATURES AND POWER OF ATTORNEY

We, the undersigned officers and directors of MeiraGTx Holdings plc, hereby severally constitute and appoint Alexandria Forbes, Ph.D., Richard Giroux and Robert J. Wollin, and each of them singly (with full power to each of them to act alone), our true and lawful attorneys-in-fact and agents, 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 any and all amendments (including post-effective amendments) to this registration statement (or any other registration statement for the same offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act of 1933), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as full to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his or her substitute or substitutes, 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 persons in the capacities held on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Alexandria Forbes, Ph.D.</u> Alexandria Forbes, Ph.D.	President, Chief Executive Officer and Director (principal executive officer)	June 17, 2021
<u>/s/ Richard Giroux</u> Richard Giroux	Chief Financial Officer and Chief Operating Officer (principal financial officer and principal accounting officer) and MeiraGTx Holdings plc's authorized representative in the United States	June 17, 2021
<u>/s/ Keith R. Harris, Ph.D.</u> Keith R. Harris, Ph.D.	Chairman of the Board of Directors and Director	June 17, 2021
<u>/s/ Ellen Hukkelhoven Ph.D.</u> Ellen Hukkelhoven, Ph.D.	Director	June 17, 2021
<u>/s/ Martin Indyk</u> Martin Indyk	Director	June 17, 2021
<u>/s/ Arnold J. Levine, Ph.D.</u> Arnold J. Levine, Ph.D.	Director	June 17, 2021

<hr/> <u>/s/ Joel S. Marcus</u> Joel S. Marcus	Director	June 17, 2021
<hr/> <u>/s/ Lord Mendoza</u> Lord Mendoza	Director	June 17, 2021
<hr/> <u>/s/ Nicole Seligman</u> Nicole Seligman	Director	June 17, 2021
<hr/> <u>/s/ Thomas E. Shenk</u> Thomas E. Shenk	Director	June 17, 2021

17 June 2021

MeiraGTx Holdings plc
c/o Walkers Corporate Limited
190 Elgin Avenue
George Town
Grand Cayman KY1-9008
Cayman Islands

Dear Addressees

MEIRAGTX HOLDINGS PLC

We have been asked to provide this legal opinion to you with regard to the laws of the Cayman Islands in connection with the registration by MeiraGTx Holdings plc (the "**Company**"), of 6,259,704 ordinary shares with a nominal value of \$0.00003881 per share in the capital of the Company (the "**Shares**") for issuance under the MeiraGTx Holdings plc 2018 Incentive Award Plan (the "**2018 Incentive Award Plan**") and the MeiraGTx Holdings plc 2018 Employee Share Purchase Plan (the "**2018 Employee Share Purchase Plan**") and together with the 2018 Incentive Award Plan, each a "**Plan**" and together the "**Plans**"), under the United States Securities Act of 1933, as amended (the "**Securities Act**") and pursuant to the terms of the Registration Statement (as defined in Schedule 1).

For the purposes of giving this opinion, we have examined and relied solely upon the originals or copies of the documents listed in Schedule 1.

We are Cayman Islands Attorneys at Law and express no opinion as to any laws other than the laws of the Cayman Islands in force and as interpreted at the date of this opinion.

Based upon the foregoing examinations and the assumptions and qualifications set out below and having regard to legal considerations which we consider relevant, and under the laws of the Cayman Islands, as at the date hereof, we give the following opinions in relation to the matters set out below.

1. The Company is an exempted company duly incorporated with limited liability, validly existing under the laws of the Cayman Islands and in good standing with the Registrar of Companies in the Cayman Islands (the "**Registrar**").
2. The Shares have been duly authorised by all necessary corporate action of the Company, and upon the issue of the Shares (by the entry of the name of the registered owner thereof in the Register of Members of the Company confirming that such Shares have been issued and credited as fully paid), delivery and payment therefor by the purchaser in accordance with the Memorandum and Articles of Association (as defined in Schedule 1) and the Plans and in the manner contemplated by the Registration Statement and the Prospectus (as each term is

Walkers

190 Elgin Avenue, George Town
Grand Cayman KY1-9001, Cayman Islands
T +1 345 949 0100 F +1 345 949 7886 www.walkersglobal.com

defined in Schedule 1), the Shares will be validly issued, fully paid and non-assessable (meaning that no additional sums may be levied in respect of the Shares on the holder thereof by the Company).

The foregoing opinions are given based on the following assumptions.

1. The originals of all documents examined in connection with this opinion are authentic. The signatures, initials and seals on the Documents and the Resolutions (each as defined in Schedule 1) are genuine and are those of a person or persons stated therein. All documents purporting to be sealed have been so sealed. All copies are complete and conform to their originals. The Documents conform in every material respect to the latest drafts of the same produced to us and, where provided in successive drafts, have been marked up to indicate all changes to such Documents.
2. The Memorandum and Articles of Association (as defined in Schedule 1) will be the memorandum and articles of association of the Company in effect at the time of the issue of the Shares.
3. The accuracy and completeness of all factual representations made in the Registration Statement and the Prospectus and all other documents reviewed by us.
4. The Company will receive consideration in money or money's worth for each Share when issued, such price in any event not being less than the stated par or nominal value of each Share.
5. The Resolutions (defined in Schedule 1) are and shall remain in full force and effect and have not been and will not be rescinded or amended.
6. Each of the Registration Statement and the Plans (including each grant notice issued pursuant thereto) will be duly authorised, executed and delivered by or on behalf of all relevant parties prior to the issue of the Shares and will be legal, valid, binding and enforceable against all relevant parties in accordance with their terms under all relevant laws (other than the laws of the Cayman Islands).
7. All preconditions to the issue of the Shares under the terms of the Plans will be satisfied or duly waived prior to the issue of the Shares and there will be no breach of the terms of the Plans.
8. There is nothing under any law (other than the laws of the Cayman Islands) which would or might affect any of the opinions set forth above.

We have relied upon the statements and representations of directors, officers and other representatives of the Company as to factual matters.

Our opinion as to good standing is based solely upon receipt of the Certificate of Good Standing (as defined in Schedule 1) issued by the Registrar. The Company shall be deemed to be in good standing under section 200A of the Companies Act (as amended) of the Cayman Islands (the "**Companies Act**") on the date of issue of the certificate if all fees and penalties under the Companies Act have been paid and the Registrar has no knowledge that the Company is in default under the Companies Act.

This opinion is limited to the matters referred to herein and shall not be construed as extending to any other matter or document not referred to herein. This opinion is given solely for your benefit and the benefit of your legal advisers acting in that capacity in relation to this transaction and may not be relied upon by any other person, other than persons entitled to rely upon it pursuant to the provisions of the Securities Act, without our prior written consent.

This opinion shall be construed in accordance with the laws of the Cayman Islands.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. We also hereby consent to the reference to this firm in the Registration Statement.

Yours faithfully

/s/ Walkers

WALKERS

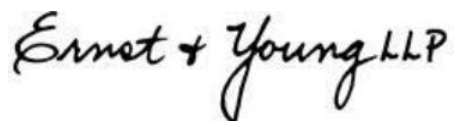
SCHEDULE 1

LIST OF DOCUMENTS EXAMINED

1. The Certificate of Incorporation dated 1 May 2018 and the Amended and Restated Memorandum and Articles of Association of the Company dated 8 June 2018 (the "**Memorandum and Articles of Association**").
 2. The Cayman Online Registry Information System (CORIS), the Cayman Islands' General Registry's online database, searched on 16 June 2021.
 3. A Certificate of Good Standing dated 17 June 2021 in respect of the Company issued by the Registrar (the "**Certificate of Good Standing**").
 4. Copies of the executed written resolutions of the Director of the Company dated 14 June 2021 (the "**Resolutions**") and the corporate records of the Company maintained at its registered office in the Cayman Islands.
 5. Copies of the following documents (the "**Documents**"):
 - (a) the prospectus of the Company filed with the United States Securities and Exchange Commission ("**SEC**") on 7 June 2018 (Reg. No. 333-224914) (the "**Prospectus**")
 - (b) the Registration Statement on Form S-8 filed on 17 June 2021 by the Company with the SEC registering the Shares under the Securities Act (as filed and amended, the "**Registration Statement**");
 - (c) 2018 Incentive Award Plan;
 - (d) 2018 Employee Share Purchase Plan; and
 - (e) such other documents as we have deemed necessary to render the opinions set forth herein.
-

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) of MeiraGTx Holdings plc pertaining to the MeiraGTx Holdings plc 2018 Incentive Award Plan and the MeiraGTx Holdings plc 2018 Employee Share Purchase Plan of our report dated March 11, 2021, with respect to the consolidated financial statements of MeiraGTx Holdings plc included in its Annual Report (Form 10-K) for the year ended December 31, 2020.

The image shows a handwritten signature in black ink that reads "Ernst & Young LLP". The signature is written in a cursive, flowing style.

New York, NY

June 17, 2021
