

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

**FORM S-8
REGISTRATION STATEMENT**
*Under
The Securities Act of 1933*

LENSAR, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

32-0125724
(I.R.S. Employer
Identification No.)

**2800 Discovery Drive,
Orlando, Florida**
(Address of Principal Executive Offices)

32826
(Zip Code)

**2020 Incentive Award Plan
2020 Employee Stock Purchase Plan**
(Full title of the plans)

**Nicholas T. Curtis
Chief Executive Officer
LENSAR, Inc.
2800 Discovery Drive,
Orlando, FL 32826
(888) 536-7271**

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

Copies to:

**B. Shayne Kennedy
Drew Capurro
Latham & Watkins LLP
650 Town Center Drive, 20th Floor
Costa Mesa, CA 92626
(714) 540-1235**

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.

PART I

INFORMATION REQUIRED IN THE 10(a) PROSPECTUS

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 665,563 shares of common stock, par value \$0.01 per share (the "Common Stock"), of LENSAR, Inc. (the "Company"), issuable under the following employee benefit plans for which registration statements of the Company on Form S-8 (File Nos. 333-249323 and 333-263276) are effective: (i) the 2020 Incentive Award Plan, pursuant to the automatic annual increase provision therein, which added 554,636 shares of Common Stock, and (ii) the 2020 Employee Stock Purchase Plan, pursuant to the automatic annual increase provision therein, which added 110,927 shares of Common Stock.

Pursuant to General Instruction E of Form S-8, the contents of the above-referenced prior registration statements are incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Form	File Number	Incorporated by Reference Filing Date	Exhibit	Filed Herewith
3.1	Amended and Restated Certificate of Incorporation of LENSAR, Inc.	8-K	001-39473	10/02/2020	3.1	
3.2	Second Amended and Restated Bylaws of LENSAR, Inc.	10-K	001-39473	03/12/2021	3.2	
4.1	Form of Certificate of Common Stock	10/A	001-39473	09/14/2020	4.1	
5.1	Opinion of Latham & Watkins LLP					X
23.1	Consent of Independent Registered Public Accounting Firm (PricewaterhouseCoopers LLP)					X
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1)					X
24.1	Power of Attorney (included on signature page)					X
99.1	2020 Incentive Award Plan	S-8	001-39473	10/05/2020	10.1	
99.2	Form of Restricted Stock Award Agreement pursuant to 2020 Incentive Award Plan	S-8	001-39473	10/05/2020	10.2	
99.3	Form of Stock Option Agreement pursuant to 2020 Incentive Award Plan	10-K	001-39473	03/03/2022	10.5	
99.4	Form of Restricted Stock Unit Agreement pursuant to 2020 Incentive Award Plan	10-K	001-39473	03/03/2022	10.6	
99.5	2020 Employee Stock Purchase Plan	10/A	001-39473	09/14/2020	10.5	
107.1	Filing Fee Table					X

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 Orlando, State of Florida, on March 20, 2023.

LENSAR, INC.

By /s/ Nicholas T. Curtis
Nicholas T. Curtis
Chief Executive Officer

SIGNATURES AND POWER OF ATTORNEY

We, the undersigned officers and directors of LENSAR, Inc., hereby severally constitute and appoint Nicholas T. Curtis and Thomas R. Staab, II, 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 and in his name, place and stead, and in any and all capacities, to sign this registration statement and any and all amendments (including post-effective amendments) to this registration statement and all documents relating thereto, 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 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 substitute or substitutes, 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 held on the dates indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Nicholas T. Curtis</u> Nicholas T. Curtis	Chief Executive Officer and Director <i>(principal executive officer)</i>	March 20, 2023
<u>/s/ Thomas R. Staab, II</u> Thomas R. Staab, II	Chief Financial Officer <i>(principal financial officer)</i>	March 20, 2023
<u>/s/ Kendra W. Wong</u> Kendra W. Wong	Principal Accounting Officer <i>(principal accounting officer)</i>	March 20, 2023
<u>/s/ William J. Link, Ph.D.</u> William J. Link, Ph.D.	Chairperson of the Board of Directors	March 20, 2023
<u>/s/ Richard L. Lindstrom, M.D.</u> Richard L. Lindstrom, M.D.	Director	March 20, 2023
<u>/s/ John P. McLaughlin</u> John P. McLaughlin	Director	March 20, 2023

/s/ Elizabeth G. O'Farrell

Elizabeth G. O'Farrell

Director

March 20, 2023

/s/ Aimee S. Weisner

Aimee S. Weisner

Director

March 20, 2023

/s/ Gary M. Winer

Gary M. Winer

Director

March 20, 2023

1271 Avenue of the Americas
New York, New York 10020-1401
Tel: +1.212.906.1200 Fax: +1.212.751.4864
www.lw.com

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LATHAM & WATKINS^{LLP}

March 20, 2023

LENSAR, Inc.
2800 Discovery Drive
Orlando, Florida 32826

Re: Registration Statement on Form S-8 with respect to 665,563 shares of common stock, par value \$0.01 per share, of LENSAR, Inc.

To the addressees set forth above:

We have acted as special counsel to LENSAR, Inc., a Delaware corporation (the “Company”), in connection with the registration by the Company of up to 554,636 shares (the “Plan Shares”) of common stock of the Company, par value \$0.01 per share (the “Common Stock”), issuable under the Company’s 2020 Incentive Award Plan (the “2020 Plan”), and up to 110,927 shares (the “ESPP Shares” and, together with the Plan Shares, the “Shares”) of Common Stock, issuable under the Company’s 2020 Employee Stock Purchase Plan (the “ESPP”). The Shares are included in a registration statement on Form S-8 under the Securities Act of 1933, as amended (the “Act”), filed with the Securities and Exchange Commission (the “Commission”) on March 20, 2023 (the “Registration Statement”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or prospectuses forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon the foregoing and upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware (the “DGCL”), and we express no opinion with respect to any other laws.

LATHAM & WATKINS^{LLP}

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the recipients thereof, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the 2020 Plan and the ESPP, as applicable, and assuming in each case that the individual issuances, grants or awards under the 2020 Plan and the ESPP, as applicable, are duly authorized by all necessary corporate action and duly issued, granted or awarded and exercised in accordance with the requirements of law and the 2020 Plan and the ESPP (and the agreements and awards duly adopted thereunder and in accordance therewith), as applicable, the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and such Shares will be validly issued, fully paid and non-assessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of LENSAR, Inc. of our report dated March 16, 2023 relating to the financial statements, which appears in LENSAR, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ PricewaterhouseCoopers LLP
Tampa, Florida
March 20, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)

LENSAR, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Plan	Security Type	Security Class Title	Fee Recalculation Rule	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
2020 Incentive Award Plan	Equity	Common stock, \$0.01 par value per share	Rule 457(c) and Rule 457(h)	554,636 ⁽²⁾	\$ 3.25 ⁽⁴⁾	\$ 1,801,180.41	\$110.20 per \$1,000,000	\$ 198.49
2020 Employee Stock Purchase Plan	Equity	Common stock, \$0.01 par value per share	Rule 457(c) and Rule 457(h)	110,927 ⁽³⁾	\$ 3.25 ⁽⁴⁾	\$ 360,235.43	\$110.20 per \$1,000,000	\$ 39.70
Total Offering Amounts				665,563		\$ 2,161,415.84		\$ 238.19
Total Fee Offsets ⁽⁵⁾								\$ 0.00
Net Fee Due								\$ 238.19

- (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) Consists of 554,636 shares of the Company's Common Stock that became available for issuance on January 1, 2023 under the Company's 2020 Incentive Award Plan by operation of an automatic annual increase provision therein.
- (3) Consists of 110,927 shares of the Company's Common Stock that became available for issuance on January 1, 2023 under the Company's 2020 Employee Stock Purchase Plan by operation of an automatic annual increase provision therein.
- (4) 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 Company's common stock as reported on The Nasdaq Stock Market LLC on March 15, 2023.
- (5) The Company does not have any fee offsets.

