

**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
(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.

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 1,096,121 shares of common stock, par value \$0.01 per share (the “Common Stock”), of LENSAR, Inc. (the “Company”), issuable under the following employee benefit plan for which a registration statement of the Company on Form S-8 ([File No. 333-249323](#)) is effective: 2020 Incentive Award Plan.

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registration statements are incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.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 3. Incorporation of Documents by Reference.

The following documents, which have been filed with the Commission by LENSAR, Inc. (the “Registrant”), pursuant to the Securities Act and the Securities Exchange Act of 1934, as amended (the “Exchange Act”), as applicable, are hereby incorporated by reference in, and shall be deemed to be a part of, this Registration Statement:

- (1) the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2021; and
- (2) the Company’s registration statement on Form 10 initially filed with the Commission on August 26, 2020, as amended on September 14, 2020 (File No. 001-39473) pursuant to Section 12(b) of the Securities Act, relating to the Company’s Common Stock, as updated by “Description of the Registrant’s Securities Registered under Section 12 of the Securities Exchange Act of 1934, as amended” filed as Exhibit 4.2 to the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2020, and any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement (except for any portions of the Registrant’s Current Reports on Form 8-K furnished pursuant to Item 2.02 and/or Item 7.01 thereof and any corresponding exhibits thereto not filed with the Commission) and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

Any statement contained in this Registration Statement, in an amendment hereto or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed amendment to this Registration Statement or in any document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement, except as to such specific section of such statements as set forth therein.

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	
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 3, 2022.

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 3, 2022
<u>/s/ Thomas R. Staab, II</u> Thomas R. Staab, II	Chief Financial Officer <i>(principal financial officer)</i>	March 3, 2022
<u>/s/ Kendra W. Wong</u> Kendra W. Wong	Principal Accounting Officer <i>(principal accounting officer)</i>	March 3, 2022
<u>/s/ William J. Link, Ph.D.</u> William J. Link, Ph.D.	Chairperson of the Board of Directors	March 3, 2022
<u>/s/ Richard L. Lindstrom, M.D.</u> Richard L. Lindstrom, M.D.	Director	March 3, 2022
<u>/s/ John P. McLaughlin</u> John P. McLaughlin	Director	March 3, 2022

/s/ Elizabeth G. O'Farrell

Elizabeth G. O'Farrell

Director

March 3, 2022

/s/ Aimee S. Weisner

Aimee S. Weisner

Director

March 3, 2022

/s/ Gary M. Winer

Gary M. Winer

Director

March 3, 2022

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

FIRM / AFFILIATE OFFICES

Austin	Moscow
Beijing	Munich
Boston	New York
Brussels	Orange County
Century City	Paris
Chicago	Riyadh
Dubai	San Diego
Düsseldorf	San Francisco
Frankfurt	Seoul
Hamburg	Shanghai
Hong Kong	Silicon Valley
Houston	Singapore
London	Tel Aviv
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

March 3, 2022

LENSAR, Inc.
 2800 Discovery Drive
 Orlando, Florida 32826

Re: Registration Statement on Form S-8 with respect to shares of common stock 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 preparation and filing by the Company on the date hereof with the Securities and Exchange Commission (the “*Commission*”) of a Registration Statement (the “*Registration Statement*”) on Form S-8 under the Securities Act of 1933, as amended (the “*Act*”), relating to the issuance of up to 1,096,121 shares (the “*Shares*”) of common stock of the Company, par value \$0.01 per share (the “*Common Stock*”), which may be issued pursuant to the Company’s 2020 Incentive Award Plan (the “*2020 Plan*”). 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, as amended (the “*DGCL*”), and we express no opinion with respect to any other laws.

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, assuming in each case that the individual issuances, grants or awards under the 2020 Plan 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 agreements duly adopted thereunder and in accordance therewith), 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 3, 2022 relating to the financial statements, which appears in LENSAR, Inc.'s Annual Report on Form 10-K for the year-ended December 31, 2021.

/s/ PricewaterhouseCoopers LLP
Tampa, FL
March 3, 2022

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 Calculation 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)	1,096,121 (2)	\$5.85 (3)	\$6,412,307.85	\$92.70 per \$1,000,000	\$594.42
	Total Offering Amounts						\$6,412,307.85	\$594.42
	Total Fee Offsets (4)							\$0.00
	Net Fee Due							\$594.42

- (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 (i) 546,635 shares of common stock, par value \$0.01 per share (the “Common Stock”), of LENSAR, Inc. (the “Company”) that became available for issuance on January 1, 2021 and (ii) 549,486 shares of the Company’s Common Stock that became available for issuance on January 1, 2022, in each case, under the Company’s 2020 Incentive Award Plan by operation of an automatic annual increase provision therein.
- (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 Company’s common stock as reported on The Nasdaq Stock Market LLC on February 25, 2022.
- (4) The Company does not have any fee offsets.