

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

FORM S-8  
REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933

AELUMA, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of  
Incorporation or Organization)

3674

(Primary Standard Industrial  
Classification Code Number)

85-2807351

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

27 Castilian Drive  
Goleta, California 93117  
(805) 351-2707

(Address of principal executive offices, including zip code)

2021 Equity Incentive Plan  
(Full title of the plan)

Copies to:

Louis Taubman, Esq.  
Hunter Taubman Fischer & Li LLC  
48 Wall Street, Suite 1100  
New York, NY 10005  
Tel: 917.512.0827  
Fax: 212.202.6380

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "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

Emerging growth company

Accelerated filer

Smaller reporting 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 is being filed by the Registrant in accordance with the requirements of Form S-8 under the Securities Act in order to register 1,512,500 shares of Common Stock, and such other number of shares as is issuable pursuant to the Registrant's 2021 Equity Incentive Plan adopted by the Board of Directors of the Company (the "2021 Plan").

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.\*

Item 2. Registrant Information and Employee Plan Annual Information.\*

\* The documents containing the information specified in this Part I of Form S-8 (Plan Information and Registration Information and Employee Plan Annual Information) will be sent or given to recipients of the grants under the 2021 Equity Incentive Plan adopted by the Board of Directors of the Company (the "2021 Plan") as specified by the Commission pursuant to Rule 428(b)(1) of the Securities Act of 1933, as amended (the "Securities Act"). Such documents are not required to be and are not filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act. The Registrant will provide a written statement to participants advising them of the availability without charge, upon written or oral request, of the documents incorporated by reference in Item 3 of Part II hereof and including the statement in the preceding sentence. The written statement to all participants will indicate the availability without charge, upon written or oral request, of other documents required to be delivered pursuant to Rule 428(b), and will include the address and telephone number to which the request is to be directed.

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

**Item 3. Incorporation of Documents by Reference.**

Aleuma, Inc. (the “Company”) is subject to the informational requirements of the Securities Exchange Act of 1934, as amended (the “1934 Act”) and, accordingly, files periodic reports and other information with the Commission. Reports and other information concerning the Company filed with the Commission may be inspected and copies may be obtained (at prescribed rates) at the Commission’s Public Reference Section, Room 1024, 100 F Street, N.E., Room 1580, Washington, D.C. 20549. The Commission also maintains a Web site that contains reports, proxy and information statements and other information regarding registrants that file electronically with the Commission, including the Company. The address for the Commission’s Web site is “<http://www.sec.gov>”. The following documents are incorporated by reference in this Registration Statement:

(a) Annual Report

- 1) The Company’s Annual Report on [Form 10-K](#) for the fiscal year ended June 30, 2022 filed with the Commission on September 28, 2022.

(b) Other Reports.

- 1) The Company’s Current Report on [Form 8-K](#) filed with the Commission on October 25, 2022.
- 2) The Company Quarterly Report on [Form 10-Q](#) filed with the Commission on November 14, 2022.

(c) Description of Securities. The description of the Company’s securities contained in the registration statement on [form S-1](#) (File No. 333-259179) originally filed with the Commission on August 30, 2021, which was later amended and declared effective on January 19, 2022.

Except to the extent such information is deemed furnished and not filed pursuant to securities laws and regulations, all documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and, to the extent specifically designated therein, reports on Form 8-K furnished by the Company to the Commission, in each case, prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered under this Registration Statement have been sold, or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing or furnishing of such documents.

Any statement contained herein or in a document all or a portion of which is 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 other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

II-1

**Item 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

None.

**Item 6. Indemnification of Directors and Officers.**

Our articles of incorporation and bylaws include provisions limiting the liability of directors and officers and indemnifying them under certain circumstances. We maintain indemnification agreements with each of our current executive officers. The indemnification agreements, our restated articles of incorporation and our restated bylaws will require us to indemnify our directors to the fullest extent not prohibited by Delaware’s General Corporation Law (“DGCL”). Subject to very limited exceptions, our restated bylaws also require us to advance expenses incurred by our directors and officers. We have directors’ and officers’ liability insurance.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling the Company pursuant to Delaware law, we are informed that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

For a list of all exhibits filed or included as part of this Registration Statement, see “Index to Exhibits” at the end of this Registration Statement.

**Item 9. Undertakings.**

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes:

(1) That, for the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(2) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(a) To include any prospectus required by section 10(a)(3) of the Securities Act;

(b) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) (§230.424(b) of this chapter) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(c) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

### 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 Goleta, State of California, on November 22, 2022.

#### Aeluma, Inc.

Date: November 22, 2022

By: /s/ Jonathan Klamkin  
Jonathan Klamkin,  
Chief Executive Officer &  
Principal Financial Officer  
(Principal Executive & Financial Officer)

Pursuant to the requirements of the Securities Act of 1933, 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/ Jonathan Klamkin</u><br>Name: Jonathan Klamkin | Chief Executive Officer, Principal Financial Officer<br>(principal executive and financial officer) and Director | November 22, 2022 |
| <u>/s/ Palvi Mehta</u><br>Name: Palvi Mehta           | Director   | November 22, 2022 |
| <u>/s/ Steven DenBaars</u><br>Name: Steven DenBaars   | Director   | November 22, 2022 |
| <u>/s/ John Paglia</u><br>Name: John Paglia           | Director   | November 22, 2022 |

### EXHIBIT INDEX

| <u>Exhibit</u> | <u>Description</u>   |
|----------------|--|
| 4.1            | <a href="#">Specimen share certificate</a>                 |
| 4.2            | <a href="#">2021 Equity Incentive Plan (1)</a>             |
| 5.1            | <a href="#">Opinion of Hunter Taubman Fischer &amp; Li</a> |
| 23.1           | <a href="#">Consent of Rose, Snyder &amp; Jacobs LLP</a>   |
| 107            | <a href="#">Calculation of Registration Fee</a>            |

(1) Incorporated by reference to the Registration Statement on Form S-1 amendments thereto (File No. 333-259179).

NUMBER  
CERT.9999

### Aeluma, Inc.

INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE  
\$0.0001 PAR VALUE COMMON STOCK

SHARES  
\*\*\*\*\*9,000,000,000\*\*\*\*\*  
CUSIP: 999999ZZ9  
COMMON STOCK

THIS CERTIFIES THAT \* SPECIMEN \*

Is The Owner of


\* NINE BILLION AND 00/100 \*

FULLY PAID AND NON-ASSESSABLE SHARES OF COMMON STOCK OF  
Aeluma, Inc.

Transferable on the books of the Corporation in person or by duly authorized attorney upon surrender of this Certificate properly endorsed. This Certificate is not valid until countersigned by the Transfer Agent and registered by the Registrar.

Dated: JANUARY 01, 2009

COUNTERSIGNED AND REGISTERED:  
VSTOCK TRANSFER, LLC  
Transfer Agent and Registrar

  
President and Chief Executive Officer

By: \_\_\_\_\_  
AUTHORIZED SIGNATURE

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The following abbreviations, when used in the inscription on the face of this certificate, shall be construed as though they were written out in full according to applicable laws or regulations.

|         |  |                                      |
|---------|--|--------------------------------------|
| TEN COM | - as tenants in common   | UNIF GIFT MIN ACT.....Custodian..... |
| TEN ENT | - as tenants by the entireties   | (Cust) (Minor)                       |
| JT TEN  | - as joint tenants with the right of survivorship and not as tenants in common | Act..... (State)                     |

Additional abbreviations may also be used though not in the above list.

For value received, \_\_\_\_\_ hereby sell, assign and transfer unto

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE:

\_\_\_\_\_  
 (PLEASE PRINT OR TYPEWRITE NAME AND ADDRESS, INCLUDING ZIP CODE, OF ASSIGNEE)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ shares

of the capital stock represented by the within Certificate, and do hereby irrevocably constitute and appoint

\_\_\_\_\_, Attorney to transfer the said stock on the books of the within named Corporation with full power of substitution in the premises.

Dated \_\_\_\_\_

X \_\_\_\_\_

THE SIGNATURE TO THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE FACE OF THIS CERTIFICATE. THE SIGNATURE(S) MUST BE GUARANTEED BY AN ELIGIBLE GUARANTOR INSTITUTION (Banks, Stockbrokers, Savings and Loan Associations and Credit Unions).

SIGNATURE GUARANTEED:

**TRANSFER FEE WILL APPLY**



## HUNTER TAUBMAN FISCHER &amp; LI LLC

NEW YORK WASHINGTON, D.C. MIAMI

November 22, 2022

Aeluma, Inc.  
27 Castilian Drive  
Goleta, California 93117

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Aeluma, Inc., a Delaware corporation (the “**Company**”), in connection with the preparation of the Company’s Registration Statement on Form S-8 (the “**Registration Statement**”) being filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended. The Registration Statement relates to the registration of an aggregate of 1,512,500 shares (the “**Shares**”) of common stock, par value \$0.0001 per share (the “**Common Stock**”) reserved for issuance under the 2021 Equity Incentive Plan (the “**Plan**”). This opinion is being rendered in connection with the filing of the Registration Statement with the Commission. All capitalized terms used herein and not otherwise defined shall have the respective meanings given to them in the Registration Statement.

As the basis for the opinions hereinafter expressed, we have examined: (i) originals, or copies certified or otherwise identified, of (a) the amended and restated certificate of incorporation (the “Certificate of Incorporation”) of the Company; (b) the amended and restated bylaws of the Company, as amended; (c) the corporate action taken by the Company that provides for the issuance or delivery of the Shares to be issued or delivered under the Plan; (d) the Plan which has previously been filed as Exhibit 10.6 to the Company’s Current Report on Form 8-K filed with the Commission on June 28, 2021, and (e) such other records, agreements, instruments and documents as we have deemed necessary or advisable for the purposes of this opinion; and (ii) such statutes, including Delaware’s General Corporation Law, and regulations as we have deemed necessary or advisable for the purposes of this opinion. We have not independently verified any factual matter relating to this opinion. As to questions of fact material to this opinion, we have relied upon certificates or comparable documents of public officials and of officers and representatives of the Company.

In addition, we have examined and relied on the originals or copies certified or otherwise identified to our satisfaction of all such corporate records of the Company and such other instruments and other certificates of public officials, officers and representatives of the Company and such other persons, and we have made such investigations of law, as we have deemed appropriate as a basis for the opinion expressed below. In such examination, we have assumed, without independent verification, the genuineness of all signatures (whether original or photostatic), the accuracy and completeness of each document submitted to us, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified, conformed or photostatic copies thereof. We have further assumed the legal capacity of natural persons, that persons identified to us as officers of the Company are actually serving in such capacity, that the representations of officers and employees of the Company are correct as to questions of fact and that each party to the documents we have examined or relied on (other than the Company) has the power, corporate or other, to enter into and perform all obligations thereunder and also have assumed the due authorization by all requisite action, corporate or other, of the execution and delivery by such parties of such documents, and the validity and binding effect thereon on such parties. We have also assumed that the Company will not in the future issue or otherwise make unavailable so many shares of its Common Stock that there are insufficiently authorized and unissued shares of Common Stock for issuance of the shares issuable upon exercise of the options being registered in the Registration Statement. We have not independently verified any of these assumptions.

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The opinions expressed in this opinion letter are limited to Delaware’s General Corporation Law. We are not opining on, and we assume no responsibility for, the applicability or effect on any of the matters covered herein of: (a) any other laws; (b) the laws of any other jurisdiction; or (c) the laws of any country, municipality or other political subdivision or local government agency or authority. The opinions set forth below are rendered as of the date of this opinion letter. We assume no obligation to update or supplement such opinions to reflect any change of law or fact that may occur. We assume that the issuance of the Shares will not cause the Company to issue shares of Common Stock in excess of the number of such shares authorized by the Certificate of Incorporation. The Company has represented to us and we have also assumed that the Company has reserved from its duly authorized but unissued and otherwise unreserved stock a sufficient number of shares of Common Stock for issuance under the Plan. We have also assumed that the Company will at all times reserve and keep available out of the aggregate of its authorized by unissued and otherwise unreserved Common Stock, solely for the purpose of enabling it to issue the Shares in accordance with the Plan, the number of Shares as are then issuable or deliverable upon the settlement of awards under the Plan. This opinion is limited to the matters set forth herein, and no other opinion should be inferred beyond the matters expressly stated.

Based upon the foregoing, and subject to the qualifications, assumptions and limitations stated herein, we are of the opinion that the Shares to be issued under the Plan have been duly authorized, and, upon the issuance and delivery of the Shares in the manner contemplated by the Plan, and assuming that the Company completes all actions and proceedings required on its part to be taken prior to the issuance and delivery of the Shares pursuant to the terms of the Plan, including, without limitation, collection of any required payment for the Shares, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement and to the reference to our firm and to our opinion in the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Commission promulgated thereunder or Item 509 of Regulation S-K.

Very truly yours,

/s/ Hunter Taubman Fischer & Li LLC

Hunter Taubman Fischer & Li LLC

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48 Wall Street, Suite 1100, New York, NY 10005 | Office: (212) 530-2210 | Fax: (212) 202-6380



**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference, in this Registration Statement on Form S-8 of our report dated September 27, 2022, with respect to the consolidated financial statements of Aeluma, Inc. and Subsidiary appearing in the Company's Annual Report on Form 10-K for the year ended June 30, 2022. Our report relating to the financial statements included an explanatory paragraph regarding the Company's ability to continue as a going concern.

/s/ Rose, Snyder & Jacobs LLP

Rose, Snyder & Jacobs LLP

Encino, California  
November 22, 2022

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15821 VENTURA BOULEVARD, SUITE 490, ENCINO, CALIFORNIA 91436  
PHONE: (818) 461-0600 • FAX: (818) 461-0610





## CALCULATION OF FILING FEE TABLES

## FORM S-8

AELUMA, INC.

Table 1: Newly Registered Securities

| <u>Security Type</u>          | <u>Security Class Title<sup>(1)</sup></u> | <u>Fee Calculation Rule</u> | <u>Amount Registered</u> | <u>Proposed Maximum Offering Price Per Share</u> | <u>Maximum Aggregate Offering Price (1)</u> | <u>Fee Rate</u> | <u>Amount of Registration Fee</u> |
|-------------------------------|---|-----------------------------|--------------------------|--|---|-----------------|-----------------------------------|
| Equity                        | Common Stock, par value \$0.0001          | 457(h)                      | 1,512,500(2)(3)(4)       | \$ 2.00  | \$ 3,025,000                                | \$ 0.00011020   | \$ 333.36                         |
| <b>Total Offering Amounts</b> |   |                             |                          |  | \$ 3,025,000                                |                 | \$ 333.36                         |
| <b>Total Fee Offset</b>       |   |                             |                          |  |   |                 | \$ 0                              |
| <b>Net Fee Due</b>            |   |                             |                          |  |   |                 | \$ 333.36                         |

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act, based on the book value of the Common Stock on November 22, 2022.
- (2) Represents 733,750 shares of Common Stock reserved for issuance pursuant to outstanding share option awards under the Company's 2021 Equity Incentive Plan (the "2021 Plan") and 778,750 shares reserved and available for issuance pursuant to the 2021 Plan.
- (3) Pursuant to the 2021 Plan, if, after the Effective Date of the 2021 Plan, any shares underlying an Option are forfeited, or if an Option otherwise terminates without the delivery of shares or of other consideration, then the shares underlying such Option, or the number of shares otherwise counted against the aggregate number of shares available under the 2021 Plan with respect to the Option, to the extent of any such forfeiture or termination, shall again be, or shall become, available for granting options under the 2021 Plan.
- (4) The number of shares reserved for issuance under the 2021 Plan will automatically increase on each January 1, starting with January 1, 2022 and continuing through January 1, 2031, by the number of shares equal to the lesser of 5% of the total number of outstanding shares of our common stock as of the immediately preceding December 31, or a number as may be determined by our board of directors, subject in all cases to adjustment as provided in the 2021 Plan. Accordingly, as of January 1, 2022, we added 532,500 shares to the 2021 Plan.