

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

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

180 LIFE SCIENCES CORP.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

90-1890354

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

**3000 El Camino Real, Bldg. 4, Suite 200
Palo Alto, California**

(Address of principal executive offices)

94306

(Zip Code)

**FIRST AMENDED AND RESTATED
180 LIFE SCIENCES CORP.
2022 OMNIBUS INCENTIVE PLAN**
(Full title of the plan)

James N. Woody, M.D., Ph.D.
Chief Executive Officer
180 Life Sciences Corp.
3000 El Camino Real, Bldg. 4, Suite 200
Palo Alto, CA 94306

(Name and address of agent for service)

(650) 507-0669

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

Copy to:

David M. Loev, Esq.
John S. Gillies, Esq.
The Loev Law Firm, PC
6300 West Loop South, Suite 280
Bellaire, Texas 77401
Telephone: (713) 524-4110
Facsimile: (713) 524-4122

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 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. ☐

**REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

Pursuant to General Instruction E of Form S-8, 180 Life Sciences Corp. ("Registrant") is filing this Registration Statement on Form S-8 with the U.S. Securities and Exchange Commission (the "Commission") to register 350,000 additional shares of the Registrant's common stock, \$0.0001 par value per share, for issuance under the Registrant's 2022 Omnibus Incentive Plan (the "Plan"), pursuant to an amendment to the Plan increasing the number of shares reserved for issuance thereunder by 350,000, effective as of July 6, 2023. This Registration Statement hereby incorporates by reference the contents of the Registrant's registration statement on Form S-8 filed with the Commission on [August 9, 2022](#) (Registration No. 333-266716). In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents filed with the Commission by the Company are incorporated by reference into this registration statement on Form S-8 (the “Registration Statement”) and are made a part hereof:

- (a) The Company’s Annual Report on [Form 10-K](#) for the year ended December 31, 2022 filed with the SEC on March 31, 2023 (File No. 001-38105)(the “Annual Report”), as amended by [Amendment No. 1](#) thereto filed with the SEC on April 28, 2023 (File No. 001-38105);
- (b) The Company’s Quarterly Report on Form 10-Q for the quarter ended [March 31, 2023](#) filed with the SEC on May 15, 2023 and the Company’s Quarterly Report on Form 10-Q for the quarter ended [June 30, 2023](#) filed with the SEC on August 15, 2023 (File No. 001-38105);
- (c) The Company’s Current Reports on Form 8-K (other than information furnished rather than filed) filed with the SEC on [January 5, 2023](#), [January 12, 2023](#), [January 17, 2023](#), [January 18, 2023](#), [January 20, 2023](#), [February 22, 2023](#), [February 23, 2023](#), [April 10, 2023](#), [April 26, 2023](#), [April 28, 2023](#), [July 10, 2023](#), [July 31, 2023](#), and [August 15, 2023](#) (File No. 001-38105);
- (d) The description of the Company’s Common Stock contained in our Annual Report on Form 10-K for the year ended December 31, 2022, filed with the SEC on March 31, 2023, as [Exhibit 4.6](#) (File No. 001-38105), including any amendment or report filed for the purpose of updating such description; and
- (f) All other reports filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) since the end of the fiscal year covered by the Annual Report referred to in (a) above.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, after the date of filing this Registration Statement and prior to such time as the Company files a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters 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 of such documents, except for the documents, or portions thereof, that are “furnished” rather than filed with the SEC.

Any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for the purpose of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which is also, or is deemed to be, incorporated herein by reference 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.

Item 5. Interests of Named Experts and Counsel

David M. Loev, the Managing Partner of The Loev Law Firm, PC, is the beneficial owner of stock and options to purchase less than 1% of the Registrant’s common stock.

Item 8. Exhibits

Reference is made to the attached Exhibit Index, which is incorporated herein by reference.

Item 9. Undertakings

(a) The Company hereby undertakes:

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

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) 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) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the “Calculation of Registration Fee” table in the effective registration statement; and

(iii) 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.

However, paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment 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; and

(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.

(b) 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.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company 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, our company 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 of whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

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 Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Palo Alto, State of California on the 30th day of August 2023.

180 LIFE SCIENCES CORP.

Date: August 30, 2023

By: /s/ James N. Woody
Name: James N. Woody
Title: Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the persons whose signature appears below constitute and appoint James N. Woody, M.D., Ph.D. and Ozan Pamir, and each of them, with full power to act without the other, as such person's true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign this Registration Statement, and any and all amendments thereto (including post-effective amendments), and to file the same, with exhibits and schedules thereto, and other documents in connection therewith, with the SEC, 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 necessary or desirable to be done in and about the premises, as fully 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. This Power of Attorney may be signed in several counterparts.

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 on the dates indicated.

Signature	Title	Date
<u>/s/ James N. Woody</u> James N. Woody	Chief Executive Officer and Director (Principal Executive Officer)	August 30, 2023
<u>/s/ Ozan Pamir</u> Ozan Pamir	Chief Financial Officer (Principal Financial and Accounting Officer)	August 30, 2023
<u>/s/ Marc Feldmann</u> Marc Feldmann	Executive Co-Chairman and Director	August 30, 2023
<u>/s/ Lawrence Steinman</u> Lawrence Steinman	Executive Co-Chairman and Director	August 30, 2023
<u>/s/ Larry Gold</u> Larry Gold	Director	August 30, 2023
<u>/s/ Donald A. McGovern, Jr.</u> Donald A. McGovern, Jr.	Lead Director	August 30, 2023
<u>/s/ Pamela G. Marrone</u> Pamela G. Marrone	Director	August 30, 2023
<u>/s/ Francis Knuettel II</u> Francis Knuettel II	Director	August 30, 2023
<u>/s/ Russell T. Ray</u> Russell T. Ray	Director	August 30, 2023
<u>/s/ Teresa DeLuca</u> Teresa DeLuca	Director	August 30, 2023

EXHIBIT INDEX

Exhibit No.	Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
4.1	Second Amended and Restated Certificate of Incorporation	8-K	001-38105	3.1	11/12/2020	
4.2	Certificate of Amendment of Second Amended and Restated Certificate of Incorporation, filed with the Secretary of State of Delaware on December 15, 2022	8-K	001-38105	3.1	12/16/2022	
4.3	Amended and Restated Bylaws of 180 Life Sciences Corp.	8-K	001-38105	3.1	08/10/2021	
5.1*	Opinion of The Loev Law Firm, PC					
23.1*	Consent of Marcum LLP					X
23.2*	Consent of The Loev Law Firm, PC (included in Exhibit 5.1)					X
24.1*	Power of Attorney (included on the signature page of this registration statement)					X
99.1	First Amendment to 180 Life Sciences Corp. 2022 Omnibus Incentive Plan***	8-K	001-38105	10.1	07/10/2023	
99.2	First Amended and Restated 180 Life Sciences Corp. 2022 Omnibus Incentive Plan***	8-K	001-38105	10.2	07/10/2023	
99.3	Form of Stock Option Agreement (2022 Omnibus Incentive Plan) ***	S-8	333-266716	4.2	08/09/2022	
99.4	Form of Restricted Stock Grant Agreement (2022 Omnibus Incentive Plan) ***	S-8	333-266716	4.3	08/09/2022	
107*	Filing Fee Table					X

* Filed herewith.

*** Indicates management contract or compensatory plan or arrangement.

The Loev Law Firm, PC

CORPORATE, SECURITIES, PUBLIC/PRIVATE OFFERINGS, CONTRACTS, MERGERS & ACQUISITIONS, LITIGATION

David M. Loev

John S. Gillies

Timothy J. Henderson*

* Of Counsel, Board Certified Civil Trial Law

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Bellaire, Texas 77401

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www.lovlaw.com

August 30, 2023

180 Life Sciences Corp.
3000 El Camino Real, Bldg. 4, Suite 200
Palo Alto, CA 94306

Re: Form S-8 Registration Statement

Ladies and Gentlemen:

We have acted as counsel for 180 Life Sciences Corp., a Delaware corporation (the "Company"), in connection with the Company's registration under the Securities Act of 1933, as amended (the "Act"), of the offer and sale of an aggregate of up to 350,000 shares of common stock, \$0.0001 par value per share (the "Shares") of the Company, pursuant to the Company's Registration Statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "Commission") on August 30, 2023, which Shares are reserved for future awards under the Company's First Amended and Restated 2022 Omnibus Incentive Plan (the "Plan").

In reaching the opinions set forth herein, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of such documents and records of the Company and such statutes, regulations and other instruments as we deemed necessary or advisable for purposes of this opinion, including (i) the Company's Second Amended and Restated Certificate of Incorporation, as amended, (ii) the Company's Amended and Restated Bylaws, (iii) the Registration Statement and the exhibits thereto, (iv) certain resolutions adopted by the Board of Directors of the Company, (v) the Plan, and (vi) such other certificates, instruments, and documents as we have considered necessary for purposes of this opinion letter. We have also reviewed such matters of law as we considered necessary or appropriate as a basis for the opinion expressed below. As to various questions of fact material to the opinions expressed below, we have, without independent third party verification of their accuracy, relied in part, and to the extent we deemed reasonably necessary or appropriate, upon the representations and warranties of the Company contained in such documents, records, certificates, instruments or representations furnished or made available to us by the Company, including the Registration Statement and, to the extent that we deemed such reliance proper, upon certificates of public officials and officers or other representatives of the Company.

With your permission, we have made and relied upon the following assumptions, without any independent investigation or inquiry by us, and our opinion expressed below is subject to, and limited and qualified by the effect of, such assumptions: (1) all corporate records furnished to us by the Company are accurate and complete; (2) the Registration Statement to be filed by the Company with the Commission will be identical to the form of the document that we have reviewed; (3) all statements as to factual matters that are contained in the Registration Statement (including the exhibits to the Registration Statement) and the Plan are accurate and complete; (4) the Company will issue the Shares in accordance with the terms of the Registration Statement and the Plan; and (5) in connection with each issuance of any Shares, the Company will duly execute and deliver a stock certificate evidencing the applicable Shares or, with respect to any applicable Shares issued on an uncertificated basis, the Company will comply with applicable laws regarding the documentation of uncertificated securities. Based upon the foregoing, and subject to the qualifications, assumptions and limitations stated herein, and having due regard for the legal considerations we deem relevant, we are of the opinion that (a) when the Shares are issued by the Company in accordance with the terms of the Plan and the instruments executed pursuant to the Plan, as applicable, which govern the awards to which any Shares relate, and (b) when the payment of the consideration for such Shares pursuant to the terms of such Plan and award agreements, have been made (which shall be at least equal to the par value of the Shares), such Shares, as applicable, will be legally issued, fully paid and non-assessable.

This opinion is expressly limited in scope to the Shares enumerated herein which are to be expressly covered by the referenced Registration Statement. Without limiting the generality of the foregoing, we neither express nor imply any opinion regarding the contents of the Registration Statement, other than as expressly stated above with respect to the Shares.

We express no opinion as to the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware and the federal laws of the United States of America. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction. We have made such examination of Delaware law as we have deemed relevant for purposes of this opinion. We express no opinion as to any county, municipal, city, town or village ordinance, rule, regulation or administrative decision.

The foregoing opinion assumes that all requisite steps will be taken to comply with the requirements of the Securities Act and applicable requirements of state laws regulating the offer and sale of the Shares.

This opinion (i) is rendered in connection with the filing of the Registration Statement, (ii) is rendered as of the date hereof, and we undertake no, and hereby disclaim any kind of, obligation to advise you of any change or any new developments that might affect any matters or opinions set forth herein, and (iii) is limited to the matters stated herein and no opinions may be inferred or implied beyond the matters expressly stated herein.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Act.

Sincerely,

/s/ The Loev Law Firm, PC
The Loev Law Firm, PC



INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of 180 Life Sciences Corp on Form S-8 of our report dated March 31, 2023, which includes an explanatory paragraph as to the company's ability to continue as a going concern, with respect to our audits of the consolidated financial statements of 180 Life Sciences Corp as of December 31, 2022 and 2021 and for each of the two years ended in the period ended December 31, 2022 appearing in the Annual Report on Form 10-K of 180 Life Sciences Corp for the year ended December 31, 2022.

Marcum LLP

Marcum LLP
San Francisco, CA
August 30, 2023

Marcum LLP ■ One Montgomery Street ■ Suite 1700 ■ San Francisco, California 94104 ■ Phone 415.432.6200 ■ Fax 415.432.6201 ■ marcumllp.com

CALCULATION OF FILING FEE TABLE

FORM S-8

(Form type)

180 Life Sciences Corp.

(Exact name of Registrant as specified in its charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)(2)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.0001 per share	Rule 457(c) and (h)	350,000 ⁽³⁾	\$ 0.55	\$ 192,500	\$ 0.00011020	\$ 21.22
Total Offering Amounts					\$ 192,500		—
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$ 21.22

- (1) This Registration Statement on Form S-8 relates to the First Amended and Restated 2022 Omnibus Incentive Plan (the “2022 Plan”) of 180 Life Sciences Corp. (the “Registrant” or the “Company”). The offer and sale of an aggregate of 350,000 shares of the Registrant’s common stock, par value \$0.0001 per share (the “Common Stock”) reserved under the 2022 Plan for future issuance are being registered herein.
- (2) In accordance with Rule 416 under the Securities Act, 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, recapitalization or similar transactions.
- (3) Represents shares reserved for issuance pursuant to future awards under the 2022 Plan.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act, and based upon the average of the high (\$0.566) and low (\$0.5398) prices of the Registrant’s Common Stock as reported on the Nasdaq Capital Market on August 28, 2023, which date is within five business days prior to filing this Registration Statement.