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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

NeuroMetrix, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

04-3308180
(I.R.S. Employer
Identification No.)

**4B Gill Street
Woburn, Massachusetts 01801
(781) 890-9989**
(Address, including Zip Code, of Principal Executive Offices)

**NeuroMetrix, Inc. 2022 Equity Incentive Plan
NeuroMetrix, Inc. Employee Stock Purchase Plan**
(Full title of the plans)

**Shai N. Gozani, M.D., Ph.D.
President and Chief Executive Officer
NeuroMetrix, Inc.
4B Gill Street
Woburn, Massachusetts 01801
Telephone: (781) 890-9989**
(Name, address and telephone number, including area code, of agent for service)

**Copies to:
Megan N. Gates, Esq.
Covington & Burling, LLP
One International Place, Suite 1020
Boston, MA 02111
Telephone: (617) 603-8805**

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.

EXPLANATORY NOTE; INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENT ON FORM S-8

This Registration Statement is being filed by NeuroMetrix, Inc. (the “registrant”) for the purpose of registering additional securities of the same class as other securities for which a registration statement filed on Form S-8 relating to the NeuroMetrix, Inc. 2022 Equity Incentive Plan (the “2022 Plan”) and the NeuroMetrix, Inc. Employee Stock Purchase Plan (the “ESPP” together with the 2022 Plan, the “Plans”) is already effective. Pursuant to General Instruction E to Form S-8, the registrant incorporates by reference into this Registration Statement the contents of (i) the registration statement, as it relates to the 2022 Plan, that the registrant filed on [Form S-8](#) (File No. 333-265080) with the Securities and Exchange Commission (the “Commission”) on May 19, 2022 in its entirety and including exhibits thereto and (ii) the registration statements in their entirety and including exhibits thereto, as they relate to the ESPP, that registrant filed with the Commission on (A) May 26, 2021 on Form S-8 (File No. 333-256489), (B) January 28, 2020 on Form S-8 (File No. 333-236105), (C) July 19, 2018 on Form S-8 (File No. 333-226245), (D) June 1, 2017 on Form S-8 (File No. 333-218431), (E) May 13, 2016 on Form S-8 (File No. 333-211379), (F) July 23, 2015 on Form S-8 (File No. 333-205827), (G) July 14, 2014 on Form S-8 (File No. 333-197407), (H) February 25, 2013 on Form S-8 (File No. 333-186827), (I) August 3, 2012 on Form S-8 (File No. 333-183071), (J) April 28, 2011 on Form S-8 (File No. 333-173769) and (K) May 28, 2010 on Form S-8 (File No. 333-167180) . This Registration Statement provides for the registration of an additional 439,287 shares of common stock to be issued under the Plans.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission are incorporated herein by reference:

- (a) The Registrant’s [Annual Report on Form 10-K for the year ended December 31, 2022](#), filed on March 22, 2023 (File No. 001-33351);
- (b) The Registrant’s [Quarterly Reports on Form 10-Q for the quarters ended March 31, 2023](#), filed on May 3, 2023 and [June 30, 2023](#), filed on July 27, 2023 (File No. 001-33351);
- (c) The Registrant’s Current Reports on Form 8-K (File No. 001-33351) (other than portions thereof furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits accompanying such reports that are related to such items), filed with the Commission on March 10, 2023 and May 3, 2023;
- (d) The portions of the Registrant’s [Definitive Proxy Statement on Schedule 14A](#) filed on March 30, 2023 (File No. 001-33351) that are specifically incorporated by reference into the Registrant’s [Annual Report on Form 10-K for the year ended December 31, 2022](#) and deemed “filed” with the Commission under the Securities Exchange Act of 1934, as amended (the “Exchange Act”); and
- (e) The description of the Registrant’s securities contained in the Registrant’s [Registration Statement on Form 8-A](#) (File No. 001-33351), filed by the Registrant with the Commission under Section 12(b) of the Exchange Act, on July 19, 2004, including any amendments or reports filed for the purpose of updating such description.

All reports and other documents filed by the Registrant after the date hereof pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items), prior to the filing of a post-effective amendment 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 herein and to be part hereof from the date of filing of such reports and documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the 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 statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Filed with this Report	Incorporated by Reference herein from Form or Schedule	Filing Date	SEC File/Registration Number
4.1.1	<u>Third Amended and Restated Certificate of Incorporation of NeuroMetrix, Inc. dated July 27, 2004</u>		S-8 (Exhibit 4.1)	8/9/2004	333-118059
4.1.2	<u>Certificate of Amendment to Restated Certificate of Incorporation of NeuroMetrix, Inc. dated September 1, 2011</u>		8-K (Exhibit 3.1)	9/1/2011	001-33351
4.1.3	<u>Certificate of Amendment to Restated Certificate of Incorporation of NeuroMetrix, Inc. dated February 15, 2013</u>		8-K (Exhibit 3.1)	2/15/2013	001-33351
4.1.4	<u>Certificate of Amendment to Restated Certificate of Incorporation of NeuroMetrix, Inc. dated December 1, 2015</u>		8-K (Exhibit 3.1)	12/1/2015	001-33351
4.1.5	<u>Certificate of Amendment of Restated Certificate of Incorporation of NeuroMetrix, Inc. dated May 11, 2017</u>		8-K (Exhibit 3.1)	5/12/2017	001-33351
4.1.6	<u>Certificate of Amendment to Restated Certificate of Incorporation of NeuroMetrix, Inc. dated November 18, 2019</u>		8-K (Exhibit 3.1)	11/18/2019	001-33351
4.1.7	<u>Certificate of Designations for Series A Junior Cumulative Preferred Stock, par value \$0.001 per share, dated March 7, 2007</u>		8-A12(b) (Exhibit 3.1)	3/8/2007	001-33351
4.1.8	<u>Certificate of Designation of Preferences, Rights and Limitations of Series A-1 Convertible Preferred Stock, par value \$0.001 per share, dated June 5, 2013</u>		8-K (Exhibit 3.1)	6/6/2013	001-33351
4.1.9	<u>Certificate of Designation of Preferences, Rights and Limitations of Series A-2 Convertible Preferred Stock, par value \$0.001 per share, dated June 5, 2013</u>		8-K (Exhibit 3.2)	6/6/2013	001-33351
4.1.10	<u>Certificate of Designation of Preferences, Rights and Limitations of Series A-3 Convertible Preferred Stock, par value \$0.001 per share, dated June 24, 2014</u>		8-K (Exhibit 3.1)	6/25/2014	001-33351
4.1.11	<u>Certificate of Designation of Preferences, Rights and Limitations of Series A-4 Convertible Preferred Stock, par value \$0.001 per share, dated June 24, 2014</u>		8-K (Exhibit 3.2)	6/25/2014	001-33351
4.1.12	<u>Certificate of Designation of Preferences, Rights and Limitations of Series B Convertible Preferred Stock, par value \$0.001 per share, dated May 26, 2015</u>		8-K (Exhibit 3.1)	5/29/2015	001-33351

4.1.13	<u>Certificate of Designation of Preferences, Rights and Limitations of Series C Convertible Preferred Stock, par value \$0.001 per share, dated December 30, 2015</u>	8-K (Exhibit 3.1)	12/30/2015	001-33351
4.1.14	<u>Certificate of Designation of Preferences, Rights and Limitations of Series D Convertible Preferred Stock, par value \$0.001 per share, dated June 3, 2016</u>	8-K (Exhibit 3.1)	6/3/2016	001-33351
4.1.15	<u>Certificate of Designation of Preferences, Rights and Limitations of Series E Convertible Preferred Stock, par value \$0.001 per share, dated December 28, 2016</u>	8-K (Exhibit 3.1)	12/29/2016	001-33351
4.1.16	<u>Certificate of Designation of Preferences, Rights and Limitations of Series F Convertible Preferred Stock, par value \$0.001 per share, dated July 10, 2017</u>	8-K (Exhibit 3.1)	7/11/2017	001-33351
4.2	<u>Amended and Restated Bylaws of NeuroMetrix, Inc.</u>	8-K (Exhibit 3.1)	12/10/2021	001-33351
4.3	<u>Specimen Certificate for Shares of Common Stock</u>	S-1/A (Exhibit 4.1)	7/19/2004	333-115440
4.4.1	<u>Shareholder Rights Agreement, dated as of March 7, 2007, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	8-A12(b) (Exhibit 4.1)	3/8/2007	001-33351
4.4.2	<u>Amendment to Shareholder Rights Agreement, dated September 8, 2009, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	8-K (Exhibit 4.1)	9/14/2009	001-33351
4.4.3	<u>Amendment No. 2 to Shareholder Rights Agreement, dated June 5, 2013, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	8-K (Exhibit 4.2)	6/6/2013	001-33351
4.4.4	<u>Amendment No. 3 to Shareholder Rights Agreement, dated June 25, 2014, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	8-K (Exhibit 4.2)	6/25/2014	001-33351
4.4.5	<u>Amendment No. 4 to Shareholder Rights Agreement, dated May 28, 2015, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	10-Q (Exhibit 4.1)	7/23/2015	001-33351
4.4.6	<u>Amendment No. 5 to Shareholder Rights Agreement, dated December 29, 2015, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent</u>	8-K (Exhibit 4.3)	12/30/2015	001-33351

4.4.7	Amendment No. 6 to Shareholder Rights Agreement, dated June 3, 2016, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	8-K (Exhibit 4.2)	6/3/2016	001-33351
4.4.8	Amendment No. 7 to Shareholder Rights Agreement, dated December 28, 2016, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	8-K (Exhibit 4.2)	12/29/2016	001-33351
4.4.9	Amendment No. 8 to Shareholder Rights Agreement, dated February 8, 2017, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-K (Exhibit 4.2.9)	2/8/2017	001-33351
4.4.10	Amendment No. 9 to Shareholder Rights Agreement, dated July 10, 2017, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	8-K (Exhibit 4.2)	7/11/2017	001-33351
4.4.11	Amendment No. 10 to Shareholder Rights Agreement, dated February 5, 2018, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-K (Exhibit 4.2.11)	2/8/2018	001-33351
4.4.12	Amendment No. 11 to Shareholder Rights Agreement, dated January 21, 2019, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-K (Exhibit 4.2.11)	1/24/2019	001-33351
4.4.13	Amendment No. 12 to Shareholder Rights Agreement, dated January 27, 2020, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-K (Exhibit 4.3.13)	1/28/2020	001-33351
4.4.14	Amendment No. 13 to Shareholder Rights Agreement, dated January 25, 2021, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-K (Exhibit 4.3.14)	1/29/2021	001-33351
4.4.15	Amendment No. 14 to Shareholder Rights Agreement, dated July 20, 2021, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	10-Q (Exhibit 4.1)	7/22/2021	001-33351
4.4.16	Amendment No. 15 to Shareholder Rights Agreement, dated March 6, 2023, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as Rights Agent	8-K (Exhibit 4.1)	3/10/2023	001-33351
99.1+	NeuroMetrix, Inc. Employee Stock Purchase Plan, as amended	S-8 (Exhibit 99.1+)	5/19/2022	333-265080
99.2+	NeuroMetrix, Inc. 2022 Equity Incentive Plan	S-8 (Exhibit 99.2+)	5/19/2022	333-265080
99.3+	Form of Stock Option Agreement under 2022 Equity Incentive Plan	S-8 (Exhibit 99.3+)	5/19/2022	333-265080
99.4+	Form of Restricted Stock Unit Agreement under 2022 Equity Incentive Plan	S-8 (Exhibit 99.4+)	5/19/2022	333-265080

<u>5.1</u>	Opinion of Covington & Burling, LLP	X
<u>23.1</u>	Consent of Baker Tilly US, LLP	X
23.2	Consent of Covington & Burling, LLP (included in Exhibit 5.1)	X
24.1	Power of Attorney (included on the signature page hereof)	
<u>107</u>	Filing Fee Table	X

+

Denotes management contract or compensatory plan or arrangement.

SIGNATURES

The Registrant. 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 Woburn, Massachusetts on July 27, 2023.

NEUROMETRIX, INC.

By /s/ Shai N. Gozani, M.D., Ph.D.
Shai N. Gozani, M.D., Ph.D.
Chairman, President and Chief Executive Officer

Each person whose signature appears below constitutes and appoints Shai N. Gozani, M.D., Ph.D. and Thomas T. Higgins, acting alone or together with another attorney-in-fact, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his or her name, place and stead, in any and all capacities, to sign any or all further amendments (including post-effective amendments) to this registration statement, 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 and necessary 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 attorney-in-fact and agent, 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 and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Shai N. Gozani, M.D., Ph.D.</u> Shai N. Gozani, M.D., Ph.D.	President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	July 27, 2023
<u>/s/ Thomas Higgins</u> Thomas T. Higgins	Senior Vice President, Chief Financial Officer and Treasurer <i>(Principal Financial Officer and Principal Accounting Officer)</i>	July 27, 2023
<u>/s/ Bradley M. Fluegel</u> Bradley M. Fluegel	Director	July 27, 2023
<u>/s/ David E. Goodman, M.D.</u> David E. Goodman, M.D.	Director	July 27, 2023
<u>/s/ Nancy E. Katz</u> Nancy E. Katz	Director	July 27, 2023
<u>/s/ David Van Avermaete</u> David Van Avermaete	Director	July 27, 2023

COVINGTON

BEIJING BOSTON BRUSSELS DUBAI FRANKFURT
JOHANNESBURG LONDON LOS ANGELES NEW YORK
PALO ALTO SAN FRANCISCO SEOUL SHANGHAI WASHINGTON

Covington & Burling LLP
One International Place
Suite 1020
Boston, MA 02110-2600
T +1 617 603 8800

July 27, 2023

NeuroMetrix, Inc.
4b Gill Street
Woburn, Massachusetts 01801

Ladies & Gentlemen:

We have acted as counsel to NeuroMetrix, Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the Company under the Securities Act of 1933, as amended (the “*Act*”) of (i) 439,287 shares of the Company’s common stock, par value \$0.0001 per share (the “*Shares*”), issuable under the Company’s Employee Stock Purchase Plan (the “*ESPP*”) and the Company’s 2022 Equity Incentive Plan (the “*Incentive Plan*” and together with the ESPP, the “*Plans*”), and (ii) the associated rights to purchase Preferred Stock (the “*Rights*”) issuable pursuant to the Shareholder Rights Agreement, dated as of March 7, 2007, as amended, between the Company and American Stock Transfer & Trust Company as Rights Agent (the “*Rights Agreement*”), pursuant to the registration statement on Form S-8 filed with the Securities and Exchange Commission on the date hereof (such registration statement is herein referred to as the “*Registration Statement*”). Each Share has an attached Right to purchase a fraction of a share of Series A Junior Participating Cumulative Preferred Stock, par value \$0.001 per share, which Rights are not currently exercisable, on the terms set forth in the Rights Agreement.

We have reviewed the Registration Statement, the Rights Agreement and such corporate records, certificates and other documents, and such questions of law, as we have considered necessary or appropriate for the purposes of this opinion. We have assumed that all signatures are genuine, that all documents submitted to us as originals are authentic, and that all copies of documents submitted to us conform to the originals.

We have assumed further that the Rights Agent has duly authorized, executed and delivered the Rights Agreement.

With respect to our opinion regarding the valid issuance of the Rights, we (i) express no opinion as to the determination that a court of competent jurisdiction may make regarding whether the Company’s Board of Directors would be required to redeem or terminate, or take other action with respect to the Rights at some future time based on the facts and circumstances existing at that time; (ii) have assumed that the members of the Company’s Board of Directors have acted in a manner consistent with their fiduciary duties as required under applicable law in adopting the Rights Agreement; and (iii) have addressed the Rights and the Rights Agreement in their entirety, and it is not settled whether the invalidity of any particular provision of the Rights Agreement or the Rights issued thereunder would result in invalidating the Rights in their entirety.

We have relied as to certain matters on information obtained from public officials, officers of the Company, and other sources believed by us to be responsible.

Based on the foregoing, we are of the opinion that (i) the Shares have been duly authorized and, when duly issued and sold in accordance with the terms of the respective Plan, the Registration Statement and the related prospectuses, the Shares will be validly issued, fully paid and nonassessable and (ii) the Rights, when the Shares have been duly issued and delivered in accordance with the terms of the respective Plan, will be validly issued.

We are members of the bar of the State of New York and the Commonwealth of Massachusetts. We do not express any opinion herein on any laws other than the Delaware General Corporation Law.

We hereby consent to the filing of this opinion as Exhibit 5.1 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.

Very truly yours,

/s/ Covington & Burling LLP

DC: 7653504-1₂

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 March 22, 2023, relating to the financial statements and schedule of NeuroMetrix, Inc. (the "Company") as of and for the years ended December 31, 2022 and 2021, appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ Baker Tilly US, LLP

Tewksbury, Massachusetts
July 27, 2023

Calculation of Filing Fee Table

Form S-8
(Form Type)

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

Table 1: Newly Registered

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	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 (2)	457(c) and 457(h)	389,287 (3)	\$0.97 (4)	\$377,608	\$0.00011020	\$41.61
Equity	Common Stock, par value \$0.0001 per share (2)	457(c) and 457(h)	50,000 (5)	\$0.97 (4)	\$48,500	\$0.00011020	\$5.35
Total Offering Amount					\$426,108		\$46.96
Total Fee Offsets							—
Net Fee Due							\$46.96

- (1) Represents shares of common stock, par value \$0.0001 per share (“Common Stock”) (i) that may be issued upon the exercise of options or issuance of other stock-based awards that may be hereafter granted under the NeuroMetrix, Inc. 2022 Equity Incentive Plan (the “2022 Plan”) and (ii) shares of Common Stock that may be issued under the NeuroMetrix, Inc. Employee Stock Purchase Plan (the “ESPP” and together with the 2022 Plan, the “Plans”). Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement shall also cover any additional shares of the Registrant’s Common Stock that become issuable under the Plans by reason of any stock dividend, stock split, recapitalization or similar transaction effected without the Registrant’s receipt of consideration which would increase the number of outstanding shares of Common Stock.
- (2) Pursuant to the Shareholder Rights Agreement, dated as of March 7, 2007, between NeuroMetrix, Inc. and American Stock Transfer & Trust Company, as amended, each share of Common Stock has an attached right to purchase a fraction of a share of Series A Junior Participating Cumulative Preferred Stock, par value \$0.001 per share, of the Company (the “Rights”), which Rights are not currently exercisable, on the terms set forth in the Rights Agreement. No separate consideration will be received for the Rights.
- (3) Represents the number of shares of Common Stock reserved for issuance upon the exercise of options or the issuance of other stock-based awards that may be hereafter granted under the 2022 Plan.
- (4) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) and Rule 457(h) promulgated under the Securities Act on the basis of the average of the high and the low price of Registrant’s Common Stock as reported on the Nasdaq Stock Market on July 24, 2023.
- (5) Represents the number of additional shares of Common Stock that may be issued under the ESPP as a result of the automatic increase in the number of shares reserved under the ESPP on January 1, 2023.