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

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

AURA BIOSCIENCES, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

32-0271970
(I.R.S. Employer
Identification No.)

**80 Guest Street
Boston, MA 02135
(617) 500-8864**
(Address, including zip code and telephone number, including area code, of Registrant's principal executive offices)

**Aura Biosciences, Inc. 2021 Stock Option and Incentive Plan
Aura Biosciences, Inc. 2021 Employee Stock Purchase Plan**
(Full title of the plans)

**Elisabet de los Pinos, Ph.D.
Chief Executive Officer
Aura Biosciences, Inc.
80 Guest Street
Boston, MA 02135
(617) 500-8864**
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Stuart Cable, Esq.
Danielle Lauzon, Esq.
Stephanie A. Richards, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000**

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 relating to the 2021 Stock Option and Incentive Plan (the “2021 Plan”) and the 2021 Employee Stock Purchase Plan (“the “2021 ESPP”) (together, the “Plans”) of Aura Biosciences, Inc. (the “Registrant”) is being filed for the purpose of registering additional securities of the same class as other securities for which a registration statement on Form S-8 relating to the Plans has previously been filed and is effective. Accordingly, pursuant to General Instruction E, the information contained in the Registrant’s registration statements on Form S-8 (File No. [333-260589](#), File No. [333-263801](#) and File No. [333-270571](#)) is hereby incorporated by reference and made a part of this Registration Statement on Form S-8, except as presented below in Part II, Item 8. Exhibits.

Part II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

EXHIBIT INDEX

Exhibit No.	Description
4.1	<u>Specimen Common Stock Certificate of the Registrant (Incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-260156), filed with the Securities and Exchange Commission on October 25, 2021).</u>
4.2	<u>Tenth Amended and Restated Certificate of Incorporation (Incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-40971) filed with the Securities and Exchange Commission on November 2, 2021).</u>
4.3	<u>Amended and Restated Bylaws (Incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-40971) filed with the Securities and Exchange Commission on November 2, 2021).</u>
4.4	<u>Fifth Amended and Restated Investors' Rights Agreement (Incorporated by reference to Exhibit 4.2 to the Registration Statement on Form S-1 (File No. 333-260156) filed with the Securities and Exchange Commission on October 8, 2021).</u>
5.1*	<u>Opinion of Goodwin Procter LLP.</u>
23.1*	<u>Consent of Ernst & Young, Independent Registered Public Accounting Firm.</u>
23.2*	<u>Consent of Goodwin Procter LLP (included in Exhibit 5.1).</u>
24.1*	<u>Power of Attorney (included on signature page).</u>
99.1	<u>2021 Stock Option and Incentive Plan, and form of award agreements thereunder (Incorporated by reference to Exhibit 10.1 to the Registrant's Registration Statement on Form S-8, as amended (File No. 333-260589), filed with the Securities and Exchange Commission on October 29, 2021).</u>
99.2	<u>2021 Employee Stock Purchase Plan (Incorporated by reference to Exhibit 10.4 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-260156), filed with the Securities and Exchange Commission on October 25, 2021).</u>
107*	<u>Filing Fee Table</u>

* Filed herewith.

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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boston, State of Massachusetts, on this 27th day of March, 2024.

AURA BIOSCIENCES, INC.

By: /s/ Elisabet de los Pinos

Name: Elisabet de los Pinos, Ph.D.

Title: President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints each of Elisabet de los Pinos, Ph.D. and Julie Feder, as such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission granting unto each said attorney-in-fact and agent 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 such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, 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 person in the capacities and on the date indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Elisabet de los Pinos</u> Elisabet de los Pinos, Ph.D.	President, Chief Executive Officer and Director <i>Principal Executive Officer</i>	March 27, 2024
<u>/s/ Julie Feder</u> Julie Feder	Chief Financial Officer <i>Principal Financial Officer and Principal Accounting Officer</i>	March 27, 2024
<u>/s/ David Johnson</u> David Johnson	Director	March 27, 2024
<u>/s/ Giovanni Mariggi</u> Giovanni Mariggi, Ph.D.	Director	March 27, 2024
<u>/s/ Antony Mattessich</u> Antony Mattessich	Director	March 27, 2024
<u>/s/ Raj Parekh</u> Raj Parekh, Ph.D.	Director	March 27, 2024
<u>/s/ Sapna Srivastava</u> Sapna Srivastava, Ph.D.	Director	March 27, 2024
<u>/s/ Karan Takhar</u> Karan Takhar	Director	March 27, 2024



Goodwin Procter LLP
100 Northern Ave.
Boston, MA 02210
goodwinlaw.com
+1 617 570 1000

March 27, 2024

Aura Biosciences, Inc.
80 Guest St.
Boston, MA 02135

Re: Securities Being Registered under Registration Statement on Form S-8

We have acted as counsel to you in connection with your filing of a Registration Statement on Form S-8 (the "Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), on or about the date hereof relating to an aggregate of 2,802,756 shares (the "Shares") of common stock, par value \$0.00001 per share ("Common Stock"), of Aura Biosciences, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's 2021 Stock Option and Incentive Plan and 2021 Employee Stock Purchase Plan (collectively, the "Plans").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinions set forth below. We have relied, without independent verification, on certificates of public officials and, as to matters of fact material to the opinion set forth below, on certificates of officers of the Company.

The opinion set forth below is limited to the Delaware General Corporation Law.

For purposes of the opinion set forth below, we have assumed that no event occurs that causes the number of authorized shares of Common Stock available for issuance by the Company to be less than the number of then unissued Shares.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, upon issuance and delivery against payment therefor in accordance with the terms of the Plans, will be validly issued, fully paid and nonassessable.

This opinion letter and the opinion it contains shall be interpreted in accordance with the Core Opinion Principles as published in *74 Business Lawyer* 815 (Summer 2019).

We hereby consent to the inclusion of this opinion as Exhibit 5.1 to the Registration Statement. In giving our consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ GOODWIN PROCTER LLP

GOODWIN PROCTER LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Aura Biosciences, Inc. 2021 Stock Option and Incentive Plan and Aura Biosciences, Inc. 2021 Employee Stock Purchase Plan of our report dated March 27, 2024, with respect to the consolidated financial statements of Aura Biosciences, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Boston, Massachusetts
March 27, 2024

CALCULATION OF REGISTRATION FEE

Form S-8
(Form Type)

Aura Biosciences, Inc.

(Exact name of registrant as specified in its charter)

Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.00001 par value per share, 2021 Stock Option and Incentive Plan	Rule 457(c) and Rule 457(h)	2,467,539 (2)	\$7.95 (3)	\$ 19,616,938.23	\$0.00014760	\$2,895.46
Equity	Common Stock, \$0.00001 par value per share, 2021 Employee Stock Purchase Plan	Rule 457(c) and Rule 457(h)	335,217 (4)	\$6.76 (5)	\$2,265,228.88	\$0.00014760	\$334.35
Total Offering Amounts					\$21,882,167.11		\$3,229.81
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$3,229.81

- (1) Pursuant to Rule 416 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, \$0.00001 par value per share (the “Common Stock”), which become issuable under the under the 2021 Stock Option and Incentive Plan (the “2021 Plan”) and the 2021 Employee Stock Purchase Plan (the “2021 ESPP”) by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the Registrant’s outstanding shares of Common Stock.
- (2) Represents an automatic increase to the number of shares available for issuance under the 2021 Plan of 2,467,539 effective as of January 1, 2024. Shares available for issuance under the 2021 Plan were previously registered on registration statements on Form S-8 (File No. 333-260589, File No. 333-263801 and File No. 333-270571) filed with the Securities and Exchange Commission on October 29, 2021, March 23, 2022 and March 15, 2023, respectively.
- (3) The price of \$7.95 per share, which is the average of the high and low sale prices of the common stock on the Nasdaq Global Market on March 20, 2024, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act.
- (4) Represents an automatic increase to the number of shares available for issuance under the 2021 ESPP of 335,217 effective as of January 1, 2024. Shares available for issuance under the 2021 ESPP were previously registered on registration statements on Form S-8 (File No. 333-260589, File No. 333-263801 and File No. 333-270571) filed with the Securities and Exchange Commission on October 29, 2021, March 23, 2022 and March 15, 2023, respectively.
- (5) The price of \$6.76 per share, which is based on 85% of \$7.95, the average of the high and low sale prices of the common stock on the Nasdaq Global Market on March 20, 2024, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act. Pursuant to the 2021 ESPP, the purchase price of the shares of common stock reserved for issuance thereunder will be 85% of the fair market value of a share of common stock on the first business day of the offering period or on the last business day of the offering period, whichever is less.