

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

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

Treace Medical Concepts, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

**203 Fort Wade Rd., Suite 150
Ponte Vedra, Florida**
(Address of Principal Executive Offices)

47-1052611
(I.R.S. Employer
Identification Number)

32081
(Zip Code)

**2021 Incentive Award Plan
2021 Employee Stock Purchase Plan**
(Full Title of the Plan)

Jaime A. Frias
Chief Legal Officer and Corporate Secretary
Treace Medical Concepts, Inc.
203 Fort Wade Rd., Suite 150
Ponte Vedra, Florida, 32801
(904) 373-5940

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Brian J. Cuneo
Phillip S. Stoup
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
Telephone: (650) 328-4600
Facsimile: (650) 463-2600

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 13(a) of the Exchange Act.

**Proposed sale to take place as soon after the effective date of the
registration statement as awards under the plans are exercised and/or vest.**

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 3,250,864 shares of the Registrant's common stock issuable under the following employee benefit plans for which the Registration Statement of the Registrant on Form S-8 (File No. 333-255541) are effective: (i) the 2021 Incentive Award Plan, as a result of the operation of an automatic annual increase provision therein, which added 2,709,054 shares of common stock, and (ii) the 2021 Employee Stock Purchase Plan, as a result of the operation of an automatic annual increase provision therein, which added 541,810 shares of common stock.

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

Pursuant to Instruction E of Form S-8, the contents of the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on April 27, 2021 ([File No. 333-255541](#)) is incorporated by reference herein.

Item 8. Exhibits.**EXHIBIT INDEX**

Exhibit Number	Description	Incorporated by Reference			Filed Herewith
		Form	Exhibit	Date Filed	
4.1	Amended and Restated Certificate of Incorporation of Treace Medical Concepts, Inc.	8-K	3.1	4/27/2021	
4.2	Amended and Restated Bylaws of the Treace Medical Concepts, Inc.	8-K	3.2	4/27/2021	
4.3	Form of Common Stock Certificate	S-1/A	4.2	4/19/2021	
5.1	Opinion of Latham & Watkins LLP.				X
23.1	Consent of Latham & Watkins LLP (included in Exhibit 5.1).				X
23.2	Consent of Independent Registered Public Accounting Firm.				X
24.1	Power of Attorney (included in the signature page to this registration statement).				X
99.1#	2021 Incentive Award Plan and related form agreements	S-8	99.2	4/27/2021	
99.2#	2021 Employee Stock Purchase Plan	S-8	99.3	4/27/2021	
107	Filing Fee Table.				X

Indicates management contract or compensatory plan.

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Ponte Vedra, State of Florida, on this 4th day of March 2022.

Treace Medical Concepts, Inc.

By: /s/ John T. Treace

John T. Treace
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints John T. Treace and Mark L. Hair, and each of them acting individually, as his or her true and lawful attorneys-in-fact and agents, each with full power of substitution, for him or her in any and all capacities, to sign any and all amendments to this Registration Statement, including post-effective amendments or any abbreviated registration statement and any amendments thereto filed, with all exhibits thereto and other documents in connection therewith, with the SEC, granting unto said attorneys-in-fact and agents, with full power of each to act alone, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for 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 his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ John T. Treace</u> John T. Treace	Chief Executive Officer and Director (Principal Executive Officer)	March 4, 2022
<u>/s/ Mark L. Hair</u> Mark L. Hair	Chief Financial Officer (Principal Financial and Accounting Officer)	March 4, 2022
<u>/s/ James T. Treace.</u> James T. Treace	Chairman of the Board of Directors	March 4, 2022
<u>/s/ John K. Bakewell</u> John K. Bakewell	Director	March 4, 2022
<u>/s/ F. Barry Bays</u> F. Barry Bays	Director	March 4, 2022
<u>/s/ Lawrence W. Hamilton</u> Lawrence W. Hamilton	Director	March 4, 2022
<u>/s/ Betsy Hanna</u> Betsy Hanna	Director	March 4, 2022
<u>/s/ Deepti Jain</u> Deepti Jain	Director	March 4, 2022

/s/ Richard W. Mott

Richard W. Mott

Director

March 4, 2022

/s/ Thomas E. Timbie

Thomas E. Timbie

Director

March 4, 2022

/s/ John R. Treace

John R. Treace

Director

March 4, 2022

March 4, 2022

FIRM / AFFILIATE OFFICES

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

Treace Medical Concepts, Inc.
203 Fort Wade Rd., Suite 150
Ponte Vedra, Florida, 32801

Re: Registration Statement on Form S-8; 3,250,864 shares of Common Stock, par value \$0.001 per share

To the addresses set forth above:

We have acted as special counsel to Treace Medical Concepts, Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the Company of 3,250,864 shares of Common Stock of the Company, par value \$0.001 per share (the “*Shares*”), issuable under the Company’s 2021 Incentive Award Plan (the “*2021 Plan*”) and the 2021 Employee Stock Purchase Plan (the “*ESPP*,” and together with the 2021 Plan, the “*Plans*”). The Shares are included in a registration statement on Form S-8 under the Securities Act of 1933, as amended (the “*Act*”), filed with the Securities and Exchange Commission (the “*Commission*”) on March 4, 2022 (the “*Registration Statement*”). 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 the related prospectus, other than as expressly stated herein with respect to the issue 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 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 as to the General Corporation Law of the State of Delaware, 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 purchasers, and have been issued by the Company against payment therefor (not less than par value) in the circumstances contemplated by the Plans, assuming in each case that the individual issuances, grants or awards under the Plans 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 Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issuance and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the General Corporation Law of the State of Delaware.

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.

Very truly yours,

/s/ Latham & Watkins

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated March 4, 2022 with respect to the financial statements of Treace Medical Concepts, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2021, which is incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned report in this Registration Statement.

/s/ GRANT THORNTON LLP
Jacksonville, Florida
March 4, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Treace Medical Concepts, Inc.

(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)	Proposed Maximum Offering Price Per Share (2)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee(4)
Fees to Be Paid	Equity	Common Stock, \$0.001 par value per share	457(c) and 457(h)	3,250,864 (3)	\$20.465	\$66,528,932	\$92.70 per \$1,000,000	\$6,168
Fees Previously Paid								
	Total Offering Amounts						\$66,528,932	\$6,168
	Total Fees Previously Paid							—
	Total Fee Offsets							—
	Net Fee Due							\$6,168

- (1) 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 2021 Incentive Award Plan (the "2021 Plan") and the 2021 Employee Stock Purchase Plan (the "ESPP") 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) This estimate is made pursuant to Rule 457(c) and Rule 457(h) of the Securities Act solely for purposes of calculating the registration fee. The Proposed Maximum Offering Price Per Share for shares available for future grant under the 2021 Plan is the average of the high and low prices for the registrant's common stock as reported on the Nasdaq Global Select Market on [February 25], 2022, which date is within five business days prior to filing this Registration Statement.
- (3) Consists of (i) 2,709,054 additional shares of the Registrant's common stock that became available for issuance on January 1, 2022 under the 2021 Plan, by operation of an automatic annual increase provision therein and (ii) 541,810 additional shares of the Registrant's common stock that became available for issuance on January 1, 2022 under the 2021 ESPP, by operation of an automatic annual increase provision therein.
- (4) The Registrant does not have any fee offsets.