
**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)

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

**100 Palmetto Park Place
Ponte Vedra, Florida 32081**
(Address, including zip code, of Principal Executive Offices)

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

Scot M. Elder
Chief Legal & Compliance Officer and Corporate Secretary
Treace Medical Concepts, Inc.
100 Palmetto Park Place
Ponte Vedra, Florida, 32801 (904) 373-5940
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Cathy Birkeland
Scott Westhoff
Latham & Watkins LLP
330 North Wabash Ave, Suite 2800
Chicago, IL 60611
Telephone: (312) 876-7700**

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “Registration Statement”) is being filed with the Securities and Exchange Commission for the purpose of registering an additional 3,704,979 shares of common stock, par value \$0.001 per share, of Treace Medical Concepts, Inc. (the “Registrant”) pursuant to the following employee benefit plans for which the Registration Statements of the Registrant on Form S-8 (File Nos. 333-255541, 333-263327 and 222-270352) are effective: (i) the 2021 Incentive Award Plan, as a result of the operation of an automatic annual increase provision therein, which added 3,087,482 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 617,497 shares of common stock.

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

Pursuant to General Instruction E of Form S-8, the contents of the above referenced Registration Statements on Form S-8 filed with the Securities and Exchange Commission on April 27, 2021 ([File No. 333-255541](#)), March 4, 2022 ([File No. 333-263327](#)) and March 8, 2023 ([File No. 333-270352](#)), are incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

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 on 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	
107.1	Filing Fee Table				X

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 Ponte Vedra, State of Florida, on this 9th day of May, 2024.

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, Mark L. Hair and Scot M. Elder, 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 their name, place or stead, 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 of 1933, 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, Founder and Director (Principal Executive Officer)	May 9, 2024
<u>/s/ Mark L. Hair</u> Mark L. Hair	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 9, 2024
<u>/s/ James T. Treace</u> James T. Treace	Chairman of the Board	May 9, 2024
<u>/s/ John K. Bakewell</u> John K. Bakewell	Director	May 9, 2024
<u>/s/ Lance A. Berry</u> Lance A. Berry	Director	May 9, 2024
<u>/s/ Lawrence W. Hamilton</u> Lawrence W. Hamilton	Director	May 9, 2024

/s/ Elizabeth S. Hanna
Elizabeth S. Hanna

Director

May 9, 2024

/s/ Deepti Jain
Deepti Jain

Director

May 9, 2024

/s/ Jane E. Kiernan
Jane E. Kiernan

Director

May 9, 2024

/s/ Richard W. Mott
Richard W. Mott

Director

May 9, 2024

330 North Wabash Avenue
Suite 2800
Chicago, Illinois 60611
Tel: +1.312.876.7700 Fax: +1.312.993.9767
www.lw.com
FIRM / AFFILIATE OFFICES
Austin Milan
Beijin Munich
Boston New York
Brussels Orange County
Century City Paris
Chicago Riyadh
Dubai San Diego
Düsseldorf San Francisco
Frankfurt Seoul
Hamburg Silicon Valley
Hong Kong Singapore
Houston Tel Aviv
London Tokyo
Los Angeles Washington, D.C.
Madrid

May 9, 2024

Treace Medical Concepts, Inc.
100 Palmetto Park Place
Ponte Vedra, Florida, 32801

Re: Registration Statement on Form S-8; 3,704,979 shares of Common Stock, par value \$0.001 per share

To the addressee 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 3,704,979 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 May 9, 2024 (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.

LATHAM & WATKINS^{LLP}

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.

Sincerely,

/s/ Latham & Watkins LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated February 27, 2024, with respect to the financial statements and internal control over financial reporting of Treace Medical Concepts, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2023, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement.

/s/ GRANT THORNTON LLP
Jacksonville, Florida
May 8, 2024

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 Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.001 par value per share	457(c) and 457(h)	3,704,979 ⁽²⁾	\$4.28 ⁽³⁾	\$15,857,310	\$147.60 per \$1,000,000	\$2,340.54
Total Offering Amounts					\$15,857,310		\$2,340.54
Total Fee Offsets⁽⁴⁾							\$--
Net Fee Due							\$2,340.54

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended, 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 or similar transactions.
- (2) Consists of (i) 3,087,482 additional shares of the Registrant's common stock that became available for issuance on January 1, 2024 under the 2021 Incentive Award Plan by operation of an automatic annual increase provision therein and (ii) 617,497 additional shares of the Registrant's common stock that became available for issuance on January 1, 2024 under the 2021 Employee Stock Purchase Plan by operation of an automatic annual increase provision therein.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Registrant's common stock as reported on The Nasdaq Global Select Market on May 8, 2024.
- (4) The Registrant does not have any fee offsets.

