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

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

Reneo Pharmaceuticals, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

47-2309515
(I.R.S. Employer
Identification No.)

18575 Jamboree Road, Suite 275-S
Irvine, California
(Address of Principal Executive Offices)

92612
(Zip Code)

Inducement Awards
2021 Equity Incentive Plan
2021 Employee Stock Purchase Plan
(Full titles of the plans)

Gregory J. Flesher
President and Chief Executive Officer
Reneo Pharmaceuticals, Inc.
18575 Jamboree Road, Suite 275-S
Irvine, California 92612
(858) 283-0280

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

Copies to:

Jason Kent
Cooley LLP
55 Hudson Yards
New York, New York 10001
(212) 479-6000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the "Securities Act"), and the instructions to Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission") and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed by the Registrant with the Commission:

- (a) The Registrant's Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2021, filed with the Commission on March 23, 2022;
- (b) The Registrant's Current Reports on Form 8-K (excluding any information and exhibits furnished under either Item 2.02 or Item 7.01 thereof), filed with the Commission on [January 24, 2022](#); [February 2, 2022](#); and [March 7, 2022](#); and
- (c) The description of the Registrant's Common Stock contained in the Registrant's Registration Statement on [Form 8-A](#) filed on April 6, 2021 (File No. 001-40315) under Section 12(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and 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 into this Registration Statement and to be a part hereof from the date of filing of such documents; provided, however, that documents or portions thereof that are furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not constitute a part of this Registration Statement, except as so modified or superseded.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant is incorporated under the laws of the State of Delaware. Section 145 of the Delaware General Corporation Law (the “General Corporation Law”) authorizes a court to award, or a corporation’s board of directors to grant, indemnity to directors and officers in terms sufficiently broad to permit such indemnification under certain circumstances for liabilities, including reimbursement for expenses incurred, arising under the Securities Act. The Registrant’s amended and restated certificate of incorporation permits indemnification of its directors, officers, employees and other agents to the maximum extent permitted by the General Corporation Law, and the Registrant’s amended and restated bylaws provide that the Registrant will indemnify its directors and officers and permit the Registrant to indemnify its employees and other agents, in each case to the maximum extent permitted by the General Corporation Law.

The Registrant has entered into indemnification agreements with its directors and officers, whereby the Registrant has agreed to indemnify its directors and officers to the fullest extent permitted by law, including indemnification against expenses and liabilities incurred in legal proceedings to which the director or officer was, or is threatened to be made, a party by reason of the fact that such director or officer is or was a director, officer, employee, or agent of the Registrant, provided that such director or officer acted in good faith and in a manner that the director or officer reasonably believed to be in, or not opposed to, the best interest of the Registrant.

At present, there is no pending litigation or proceeding involving a director or officer of the Registrant regarding which indemnification is sought, nor is the Registrant aware of any threatened litigation that may result in claims for indemnification.

The Registrant maintains insurance policies that indemnify its directors and officers against various liabilities arising under the Securities Act and the Exchange Act that might be incurred by any director or officer in his or her capacity as such.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The exhibits to this Registration Statement are listed below:

Exhibit Number	Description
4.1	<u>Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant’s Current Report on Form 8-K, filed with the Commission on April 13, 2021).</u>
4.2	<u>Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant’s Current Report on Form 8-K, filed with the Commission on April 13, 2021).</u>
4.3	<u>Form of Common Stock Certificate (incorporated by reference to Exhibit 4.1 to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on April 5, 2021).</u>
4.4	<u>Amended and Restated Investors’ Rights Agreement, by and among the Registrant and certain of its stockholders, dated December 9, 2020 (incorporated herein by reference to Exhibit 4.2 to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-254534), filed with the Commission on March 19, 2021).</u>
5.1*	<u>Opinion of Cooley LLP.</u>
23.1*	<u>Consent of independent registered public accounting firm.</u>
23.2*	<u>Consent of Cooley LLP (included in Exhibit 5.1).</u>

- 24.1* [Power of Attorney \(included on the signature page\).](#)
- 99.1 [Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan \(incorporated by reference to Exhibit 10.3 to the Registrant's Registration Statement on Form S-1, as amended \(File No. 333-254534\), filed with the Commission on April 5, 2021\).](#)
- 99.2 [Forms of \(i\) Stock Option Grant Notice, Stock Option Agreement and Notice of Exercise and \(ii\) Stock Option Grant Notice - International, Stock Option Agreement - International and Notice of Exercise - International under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan \(incorporated herein by reference to Exhibit 10.4 to the Registrant's Registration Statement on Form S-1, as amended \(File No. 333-254534\), filed with the Commission on April 5, 2021\).](#)
- 99.3 [Forms of \(i\) Restricted Stock Unit Award Grant Notice and Award Agreement and \(ii\) Restricted Stock Unit Award Grant Notice - International and Award Agreement - International under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan \(incorporated herein by reference to Exhibit 10.5 to the Registrant's Registration Statement on Form S-1, as amended \(File No. 333-254534\), filed with the Commission on April 5, 2021\).](#)
- 99.4 [Forms of Stock Option Grant Notice, Stock Option Agreement and Notice of Exercise for Inducement Grant Outside of the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan \(incorporated by reference to Exhibit 10.4 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on November 12, 2021\).](#)
- 99.5 [Forms of RSU Award Grant Notice and Award Agreement \(RSU Award\) for Inducement Grant Outside of the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan \(incorporated by reference to Exhibit 10.5 to the Registrant's Quarterly Report on Form 10-Q, filed with the Commission on November 12, 2021\).](#)
- 99.5 [Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan \(incorporated by reference to Exhibit 10.6 to the Registrant's Registration Statement on Form S-1, as amended \(File No. 333-254534\), filed with the Commission on April 5, 2021\).](#)
- 107* [Filing Fee Table](#)

Item 9. Undertakings.

(a) The undersigned Registrant 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;
 - (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.

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the Registration Statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, 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.
 - (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, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, 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 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant 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, the Registrant 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 whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Irvine, State of California, on March 23, 2022.

RENEO PHARMACEUTICALS, INC.

By: /s/ Gregory J. Flesher
Gregory J. Flesher
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Gregory J. Flesher and Vineet R. Jindal, and each one of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in their name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to sign any registration statement for the same offering covered by this registration statement that is to be effective on filing pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and all post-effective amendments thereto, 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 connection therewith, 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 his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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 and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Gregory J. Flesher</u> Gregory J. Flesher	President and Chief Executive Officer (Principal Executive Officer)	March 23, 2022
<u>/s/ Vineet R. Jindal</u> Vineet R. Jindal	Chief Financial Officer (Principal Financial and Accounting Officer)	March 23, 2022
<u>/s/ Michael Grey</u> Michael Grey	Executive Chairman	March 23, 2022
<u>/s/ Lon Cardon</u> Lon Cardon, Ph.D.	Director	March 23, 2022
<u>/s/ Eric M. Dube</u> Eric M. Dube, Ph.D.	Director	March 23, 2022
<u>/s/ Paul W. Hoelscher</u> Paul W. Hoelscher	Director	March 23, 2022

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Edward T. Mathers</u> Edward T. Mathers	Director	March 23, 2022
<u>/s/ Bali Muralidhar</u> Bali Muralidhar, M.D., Ph.D.	Director	March 23, 2022
<u>/s/ Niall O'Donnell</u> Niall O'Donnell, Ph.D.	Director	March 23, 2022
<u>/s/ Stacey D. Seltzer</u> Stacey D. Seltzer	Director	March 23, 2022



Jason L. Kent
+1 212 479 6044
jkent@cooley.com

March 23, 2022

Reneo Pharmaceuticals, Inc.
18575 Jamboree Road, Suite 275-S
Irvine, CA 92612

Ladies and Gentlemen:

You have requested our opinion, as counsel to Reneo Pharmaceuticals, Inc., a Delaware corporation (the "**Company**"), with respect to certain matters in connection with the filing by the Company of a Registration Statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission covering the offering of an aggregate of up to 1,777,469 shares of the Company's Common Stock, \$0.0001 par value per share (the "**Shares**"), including (i) 1,222,891 shares issuable pursuant to the Company's 2021 Equity Incentive Plan (the "**Incentive Plan**") (ii) 244,578 shares issuable pursuant to the Company's 2021 Employee Stock Purchase Plan (the "**Employee Plan**"), and (iii) 310,000 shares of Common Stock reserved for issuance pursuant to inducement awards granted by the Company (together with the Incentive Plan and Employee Plan, the "**Plans**").

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectuses, the Plans, the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, each as currently in effect, and originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness and authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies thereof, the accuracy, completeness and authenticity of certificates of public officials; and the due authorization, execution and delivery, by all persons other than by the Company, of all documents where due authorization, execution and delivery are a prerequisite to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not sought independently to verify such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plans, the Registration Statement and related prospectuses, will be validly issued, fully paid and nonassessable (except as to Shares issued pursuant to certain deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

Cooley LLP 55 Hudson Yards New York, NY 10001
t: (212) 479-6044 f: (212) 479-6275 cooley.com



March 23, 2022

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We consent to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

Cooley LLP

By: /s/ Jason L. Kent

Jason L. Kent

Cooley LLP 55 Hudson Yards New York, NY 10001
t: (212) 479-6044 f: (212) 479-6275 cooley.com

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Inducement Awards, the 2021 Equity Incentive Plan, and the 2021 Employee Stock Purchase Plan of Reneo Pharmaceuticals, Inc. of our report dated March 23, 2022, with respect to the consolidated financial statements of Reneo Pharmaceuticals, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Diego, California
March 23, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Reneo Pharmaceuticals, 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, \$0.0001 par value per share, issuable under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	1,222,891 (2)	\$3.64 (3)	\$4,451,323.24 (3)	0.0000927	\$412.64
Equity	Common Stock, \$0.0001 par value per share, issuable under the Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan	Rule 457(c) and Rule 457(h)	244,578 (4)	\$3.10(5)	\$758,191.80 (5)	0.0000927	\$70.29
Equity	Common Stock, \$0.001 par value per share, issuable as Inducement Awards	Rule 457(h)	180,000 (6)	\$8.85 (7)	\$1,593,000.00 (7)	0.0000927	\$147.68
Equity	Common Stock, \$0.001 par value per share, issuable as Inducement Awards	Rule 457(c) and Rule 457(h)	75,000 (8)	\$3.64 (3)	\$273,000.00 (3)	0.0000927	\$25.31
Equity	Common Stock, \$0.001 par value per share, issuable as Inducement Awards	Rule 457(c) and Rule 457(h)	30,000 (9)	\$3.64 (3)	\$109,200.00(3)	0.0000927	\$10.13
Equity	Common Stock, \$0.001 par value per share, issuable as Inducement Awards	Rule 457(c) and Rule 457(h)	25,000 (10)	\$3.64 (3)	\$91,000.00 (3)	0.0000927	\$8.44
Total Offering Amounts					\$7,275,715.04		\$674.49
Total Fee Offsets							—
Net Fee Due							\$674.49

- (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 (“Common Stock”) that become issuable under the Reneo Pharmaceuticals, Inc. 2021 Equity Incentive Plan (the “2021 Plan”) or the Reneo Pharmaceuticals, Inc. 2021 Employee Stock Purchase Plan (the “2021 ESPP”) by reason of any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the 2021 Plan on January 1, 2022 pursuant to an “evergreen” provision contained in the 2021 Plan. Pursuant to such provision, on January 1 of each year through January 1, 2031, the number of shares authorized for issuance under the 2021 Plan is automatically increased by: (a) a number equal to 5% of the total number of shares of Common Stock outstanding on December 31 of the preceding calendar year; or (b) a number of shares of Common Stock that may be determined by the Registrant’s Board of Directors (the “Board”) that is less than the preceding clause (a).
- (3) Estimate is made pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based upon the average of the high and low prices of the Common Stock on March 22, 2022, as reported on the Nasdaq Global Market.
- (4) Represents shares of Common Stock that were automatically added to the shares authorized for issuance under the 2021 ESPP on January 1, 2022 pursuant to an “evergreen” provision contained in the 2021 ESPP. Pursuant to such provision, on January 1 of each year through January 1, 2031, the number of shares authorized for issuance under the 2021 ESPP is automatically increased by a number equal to (a) the lesser of (i) 1% of the total number of shares of Common Stock outstanding on December 31 of the preceding calendar year and (ii) 729,174 shares of Common Stock; or (b) a number of shares of Common Stock that may be determined by the Board that is less than the preceding clauses (a)(i) and (a)(ii).
- (5) Estimate is made pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based upon the average of the high and low prices of the Common Stock on March 22, 2022, as reported on the Nasdaq Global Market, multiplied by 85%, which is the percentage of the price per share applicable to purchases under the 2021 ESPP.
- (6) Represents shares of Common Stock reserved for issuance upon the exercise of outstanding stock options granted by the Registrant outside the 2021 Plan, but pursuant to the terms of the 2021 Plan as if such stock options were granted under the 2021 Plan, as inducement grants pursuant to Rule 5635(c)(4) of the Nasdaq Listing Rules.
- (7) Estimate is made pursuant to Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based on the weighted average exercise price for the Common Stock subject to outstanding stock options.
- (8) Represents shares of Common Stock reserved for issuance upon the exercise of contingent stock option grants approved by the Registrant outside the 2021 Plan, but pursuant to the terms of the 2021 Plan as if such stock options were granted under the 2021 Plan, as inducement grants pursuant to Rule 5635(c)(4) of the Nasdaq Listing Rules.
- (9) Represents shares of Common Stock reserved for issuance upon the vesting of outstanding restricted stock units granted outside the 2021 Plan, but pursuant to the terms of the 2021 Plan as if such restricted stock units were granted under the 2021 Plan, as inducement grants pursuant to Rule 5635(c)(4) of the Nasdaq Listing Rules.
- (10) Represents shares of Common Stock reserved for issuance upon the vesting of contingent restricted stock unit grants approved by the Registrant outside the 2021 Plan, but pursuant to the terms of the 2021 Plan as if such restricted stock units were granted under the 2021 Plan, as inducement grants pursuant to Rule 5635(c)(4) of the Nasdaq Listing Rules.