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

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

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**Prevail Therapeutics Inc.**  
(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**430 East 29th Street, Suite 940**  
**New York, New York**  
(Address of Principal Executive Offices)

**82-2129632**  
(I.R.S. Employer  
Identification No.)

**10016**  
(Zip Code)

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**2017 Equity Incentive Plan**  
**2019 Equity Incentive Plan**  
**2019 Employee Stock Purchase Plan**  
(Full titles of the plans)

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**Asa Abeliovich, M.D., Ph.D.**  
**President and Chief Executive Officer**  
**Prevail Therapeutics Inc.**  
**430 East 29th Street, Suite 940**  
**New York, New York 10016**  
**(917) 336-9310**

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

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*Copies to:*

**Divakar Gupta**  
**Marc Recht**  
**Alison Haggerty**  
**Cooley LLP**  
**55 Hudson Yards**  
**New York, New York 10001**  
**(212) 479-6000**

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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.

#### CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.0001 per share				
—2017 Equity Incentive Plan	5,806,153(2)	\$3.33(3)	\$19,334,490(3)	\$2,343.35
—2019 Equity Incentive Plan	2,773,562(5)	\$17.00(4)	\$47,150,554(4)	\$5,714.65
—2019 Employee Stock Purchase Plan	330,000(6)	\$17.00(4)	\$5,610,000(4)	\$679.94
<b>Total</b>	<b>8,909,715</b>		<b>\$72,095,044</b>	<b>\$8,737.94</b>

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement will also cover any additional shares of Common Stock (“Common Stock”) of Prevail Therapeutics Inc. (the “Registrant”) that become issuable under the Registrant’s 2017 Equity Incentive Plan, as amended (the “2017 Plan”), the Registrant’s 2019 Equity Incentive Plan (the “2019 Plan”), or the Registrant’s 2019 Employee Stock Purchase Plan (the “2019 ESPP”) by reason of any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Represents 5,806,153 shares of Common Stock reserved for issuance upon the exercise of stock options outstanding under the 2017 Plan as of the date of this Registration Statement. To the extent that any such stock options expire or are terminated prior to exercise, the shares of Common Stock reserved for issuance pursuant to such stock options will become available for issuance under the 2019 Plan.
- (3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) of the Securities Act using a weighted-average exercise price of \$3.33 per share for the stock options outstanding under the 2017 Plan.
- (4) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) of the Securities Act based on the initial public offering price per share set forth in the Registrant’s Registration Statement on Form S-1 (333-231754).
- (5) Represents 2,773,562 shares of Common Stock available for future issuance under the 2019 Plan.
- (6) Represents 330,000 shares of Common Stock available for future issuance under the 2019 ESPP.

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## PART II

### 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 Securities and Exchange Commission ("SEC"):

(a) The Registrant's prospectus filed on June 20, 2019 pursuant to [Rule 424\(b\)](#) under the Securities Act, which contains audited financial statements for the Registrant's latest fiscal year for which such statements have been filed, relating to the Registrant's Registration Statement on Form S-1 (File No. 333-231754).

(b) The description of the Registrant's Common Stock contained in the Registrant's Registration Statement on [Form 8-A](#) (File No. 001-38939) filed on June 13, 2019 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description.

(c) All documents, reports and definitive proxy or information statements filed 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, reports and definitive proxy or information statements, or portions thereof, which are furnished and not filed in accordance with the rules of the SEC shall not be deemed incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated herein by reference 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 which also is or is deemed to be incorporated by reference herein modifies or supersedes that 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.

See the description of Common Stock contained in the Registrant's Registration Statement on Form S-1 (File No. 333-231754).

### 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 102 of the Delaware General Corporation Law (the "DGCL"), permits a corporation to eliminate the personal liability of directors of a corporation to the corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except where the director breached his duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of Delaware corporate law or obtained an improper personal benefit.

Section 145 of the DGCL provides that a corporation has the power to indemnify a director, officer, employee or agent of the corporation and certain other persons serving at the request of the corporation in related capacities against expenses (including attorneys' fees), judgments, fines and amounts paid in settlements actually and reasonably incurred by the person in connection with an action, suit or proceeding to which he is or is threatened to be made a party by reason of such position, if such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, in any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful, except that, in the case of actions brought by or in the right of the corporation, no indemnification shall be made with respect to any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or other adjudicating court determines that, despite the adjudication of liability but in view of all of the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

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As permitted by the DGCL, the Registrant's amended and restated certificate of incorporation and bylaws provide that: (i) the Registrant is required to indemnify its directors to the fullest extent permitted by the DGCL; (ii) the Registrant may, in its discretion, indemnify its officers, employees and agents as set forth in the DGCL; (iii) the Registrant is required, upon satisfaction of certain conditions, to advance all expenses incurred by its directors in connection with certain legal proceedings; (iv) the rights conferred in the bylaws are not exclusive; and (v) the Registrant is authorized to enter into indemnification agreements with the Registrant's directors, officers, employees and agents.

The Registrant has entered into indemnification agreements with its directors and executive officers that require us to indemnify them against expenses, judgments, fines, settlements and other amounts that any such person becomes legally obligated to pay (including with respect to a derivative action) in connection with any proceeding, whether actual or threatened, to which such person may be made a party by reason of the fact that such person is or was a director or officer of the Registrant or any of its affiliates, provided such person acted in good faith and in a manner such person reasonably believed to be in, or not opposed to, the Registrant's best interests. The indemnification agreements also set forth certain procedures that will apply in the event of a claim for indemnification thereunder. At present, no litigation or proceeding is pending that involves any of the Registrant's directors or officers regarding which indemnification is sought, nor is the Registrant aware of any threatened litigation that may result in claims for indemnification.

The Registrant maintains a directors' and officers' liability insurance policy. The policy insures directors and officers against unindemnified losses arising from certain wrongful acts in their capacities as directors and officers and reimburses the Registrant for those losses for which the Registrant have lawfully indemnified the directors and officers. The policy contains various exclusions.

**ITEM 7.**

**EXEMPTION FROM REGISTRATION CLAIMED.**

Not applicable.

**ITEM 8. EXHIBITS.**

<u>Exhibit Number</u>	<u>Description</u>	<u>Incorporated by Reference</u>			
		<u>Schedule Form</u>	<u>File Number</u>	<u>Exhibit</u>	<u>Filing Date</u>
4.1	<a href="#">Form of Amended and Restated Certificate of Incorporation of the Registrant, effective upon closing of the Registrant's initial public offering.</a>	S-1	333-231754	3.3	May 24, 2019
4.2	<a href="#">Form of Amended and Restated Bylaws of the Registrant, effective upon closing of the Registrant's initial public offering.</a>	S-1	333-231754	3.4	May 24, 2019
4.3	<a href="#">Specimen Stock Certificate evidencing the shares of common stock.</a>	S-1	333-231754	4.1	May 24, 2019
5.1*	<a href="#">Opinion of Cooley LLP.</a>				
23.1*	<a href="#">Consent of Ernst &amp; Young LLP, independent registered public accounting firm.</a>				
23.2*	<a href="#">Consent of Cooley LLP (included in Exhibit 5.1).</a>				
24.1*	<a href="#">Power of Attorney (included on the signature page of this Form S-8).</a>				
99.1	<a href="#">2017 Equity Incentive Plan and forms of agreements thereunder.</a>	S-1	333-231754	10.3	May 24, 2019
99.2	<a href="#">2019 Equity Incentive Plan and forms of agreements thereunder.</a>	S-1/A	333-231754	10.4	June 10, 2019
99.3	<a href="#">2019 Employee Stock Purchase Plan.</a>	S-1/A	333-231754	10.11	June 10, 2019

\* Filed herewith.

**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 SEC 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 SEC by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

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- (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 herein, 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 SEC 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.

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## 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 New York, State of New York, on June 24, 2019.

### PREVAIL THERAPEUTICS INC.

By: /s/ Asa Abeliovich, M.D., Ph.D.  
Asa Abeliovich, M.D., Ph.D.  
President and Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Asa Abeliovich, M.D., Ph.D. and Brett Kaplan, M.D. and each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with 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 attorneys-in-fact and agents, 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, 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/ Asa Abeliovich, M.D., Ph.D.</u> Asa Abeliovich, M.D., Ph.D.	President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	June 24, 2019
<u>/s/ Brett Kaplan, M.D.</u> Brett Kaplan, M.D.	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	June 24, 2019
<u>/s/ Timothy Adams</u> Timothy Adams	Director	June 24, 2019
<u>/s/ Carl Gordon, Ph.D., CFA</u> Carl Gordon, Ph.D., CFA	Director	June 24, 2019
<u>/s/ Francois Nader, M.D.</u> Francois Nader, M.D.	Director	June 24, 2019
<u>Ran Nussbaum</u>	Director	June 24, 2019
<u>/s/ Peter Thompson, M.D.</u> Peter Thompson, M.D.	Director	June 24, 2019



June 24, 2019

Prevail Therapeutics Inc.  
430 East 29<sup>th</sup> Street, Suite 940  
New York, NY 10016

**Re: Registration on Form S-8**

Ladies and Gentlemen:

We have acted as counsel to Prevail Therapeutics Inc., a Delaware corporation (the "**Company**"), and you have requested our opinion in connection with the filing of a registration statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission covering the offering of up to 8,909,715 shares of common stock, par value \$0.0001 per share, consisting of (i) 5,806,153 shares of common stock (the "**2017 EIP Shares**") issuable pursuant to the Company's 2017 Equity Incentive Plan, as amended, (ii) 2,773,562 shares of common stock (the "**2019 EIP Shares**") issuable pursuant to the Company's 2019 Equity Incentive Plan, and (iii) 330,000 shares of common stock (the "**ESPP Shares**", together with the 2017 EIP Shares and the 2019 EIP Shares, the "**Shares**") issuable pursuant to the Company's 2019 Employee Stock Purchase Plan (together with the Company's 2017 Equity Incentive Plan and 2019 Equity Incentive Plan, the "**Plans**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement and related Prospectuses included therein, (b) the Company's Fourth Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, as currently in effect, (c) the Plans and (d) such other records, documents, certificates, memoranda, and other instruments as we deem necessary or appropriate to enable us to render the opinion expressed below. 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. We have assumed the genuineness and authenticity of all documents submitted to us as originals and the conformity to originals of all documents submitted to us as copies thereof, and we have assumed the due execution and delivery of all documents where due execution and delivery are prerequisite to the effectiveness thereof.

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 6000 F: (212) 479 6275 cooley.com



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

Sincerely,

**Cooley LLP**

By: /s/ Divakar Gupta

Divakar Gupta

Cooley LLP 55 Hudson Yards New York, NY 10001  
T: (212) 479 6000 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 2017 Equity Incentive Plan, 2019 Equity Incentive Plan and 2019 Employee Stock Purchase Plan of Prevail Therapeutics Inc. of our report dated March 26, 2019, except for the section entitled "Forward Stock Split" in Note 17, as to which the date is June 10, 2019, with respect to the financial statements of Prevail Therapeutics Inc. included in its Amendment No. 1 to the Registration Statement (Form S-1 No. 333-231754) and related Prospectus of Prevail Therapeutics Inc. filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, New York  
June 21, 2019