

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

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

NAUTICUS ROBOTICS, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of Incorporation or Organization)

87-1699753
(I.R.S. Employer Identification No.)

**17146 Feathercraft Lane, Suite 450
Webster, Texas**
(Address of Principal Executive Offices)

77598
(Zip Code)

NAUTICUS ROBOTICS, INC. 2022 OMNIBUS INCENTIVE PLAN, AS AMENDED
(Full Title of the Plan)

Nicholas J. Bigney **General Counsel**
Nauticus Robotics, Inc.
17146 Feathercraft Lane, Suite 450
Webster, Texas 77598
(Name and Address of Agent for Service)

(281) 942-9069
(Telephone Number, including Area Code, of Agent for Service)

Copies to:

Robert C. Morris **Brandon T. Byrne**
Norton Rose Fulbright US LLP
Fulbright Tower
1301 McKinney, Suite 5100
Houston, Texas 77010
(713) 651-8404

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 is filed by Nauticus Robotics, Inc. (the “Company”) to register an additional 12,973,853 shares of common stock, \$0.0001 par value per share, of the Company (the “Common Stock”) for issuance pursuant to the Nauticus Robotics, Inc. 2022 Omnibus Incentive Plan, as amended (the “Plan”). The Plan was described in the Company’s definitive Proxy Statement for its 2024 Annual Meeting of Stockholders held on May 28, 2024. An amendment to the Plan to add an additional 12,973,853 shares to the Plan was approved by the Company’s stockholders at that meeting.

The 12,973,853 shares being registered hereby are in addition to the shares of Common Stock registered by the Company’s prior Registration Statement on Form S-8 (the “Prior Registration Statement”) filed on January 23, 2023 (File No. 333-269349). The contents of the Prior Registration Statement is incorporated by reference herein except as otherwise amended or superseded hereby. After giving effect to the additional shares registered under this Registration Statement, the aggregate number of shares of Common Stock registered for issuance under the Plan will be 25,000,000.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents previously filed by the Company with the SEC are incorporated in this Registration Statement by reference:

1. the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on April 10, 2024;
2. the Company’s Quarterly Report on Form 10-Q for fiscal quarter ended March 31, 2024, filed with the SEC on May 14, 2024;
3. the Company’s definitive proxy statements on Schedule 14A filed with the SEC on April 26, 2024 and April 29, 2024;
4. the Company’s Current Reports on Form 8-K, filed with the SEC on January 5, 2024, January 19, 2024, January 26, 2024, February 1, 2024, February 5, 2024, February 22, 2024, April 10, 2024, April 22, 2024, and May 1, 2024, May 20, 2024 and, May 28, 2024, May 30, 2024, June 13, 2024 and June 18, 2024;
5. the description of the Company’s securities which is contained in a Registration Statement on Form 8-A filed on July 14, 2021 under the Exchange Act, including any amendments or reports filed for the purpose of updating such description, including Exhibit 4.8 of our Annual Report on Form 10-K for the fiscal year ended December 31, 2023.

All documents filed by us pursuant to Sections 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the effective date of this Registration Statement, prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or deregistering all securities then unsold, shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such documents. In no event, however, will any information that we have disclosed or may disclose under Item 2.02 or 7.01 (and any related exhibits) of any Current Report on Form 8-K that we have from time to time furnished or may furnish to the SEC be incorporated by reference into, or otherwise become part of, this Registration Statement. Any statement contained in any 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 contained herein or in any other subsequently filed document which 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 be deemed to constitute a part of this Registration Statement, except as so modified or superseded.

Item 8. Exhibits

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
4.1	Second Amended and Restated Certificate of Incorporation of Nauticus Robotics, Inc. (incorporated by reference to Exhibit 3.5 to the Company’s Current Report on Form 8-K filed with the SEC on September 15, 2022)
4.2	Amended and Restated Bylaws of Nauticus Robotics, Inc. (incorporated by reference to Exhibit 3.1 to the Company’s Current Report on Form 8-K filed with the SEC on May 15, 2023)
4.3	Specimen Common Stock Certificate (incorporated by reference to Exhibit 4.2 to the Company’s Registration Statement on Form S-1/A filed with the SEC on July 6, 2021)
4.4	Nauticus Robotics, Inc. 2022 Omnibus Incentive Plan, as amended (incorporated by reference to Annex A to the Company’s Definitive Proxy Statement filed with the SEC on April 29, 2024)
5.1*	Opinion of Norton Rose Fulbright US LLP with respect to the legality of the securities being registered.
23.1*	Consent of Norton Rose Fulbright US LLP (included as part of Exhibit 5.1)
23.2*	Consent of Whitley Penn LLP, independent registered public accounting firm
24.1*	Power of Attorney (included on signature pages hereto)
107.1*	Calculation of Filing Fee Table

*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 Webster, State of Texas, on July 15, 2024

NAUSICUS ROBOTICS, INC.

By: /s/ John W. Gibson, Jr.
Name: John W. Gibson, Jr.
Title: President, Chief Executive Officer and Director

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints John W. Gibson, Jr. and Nicholas J. Bigney, and each of them, singly, as such person's true and lawful attorneys-in-fact and agents, 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, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting until each said attorney-in-fact and agents full power and authority to do and perform each and every act and thing requisite or 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 said attorneys-in-fact and agents or either of them 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 dates indicated.

<u>/s/ John W. Gibson, Jr.</u> John W. Gibson, Jr.	President, Chief Executive Officer and Director (Principal Executive Officer)	July 15, 2024
<u>/s/ Victoria Hay</u> Victoria Hay	Interim Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	July 15, 2024
<u>/s/ William H. "Bill" Flores</u> William H. "Bill" Flores	Chairman of the Board	July 15, 2024
<u>/s/ James Bellingham</u> James Bellingham	Director	July 15, 2024
<u>/s/ Adam Sharkawy</u> Adam Sharkawy	Director	July 15, 2024
<u>/s/ Eli Spiro</u> Eli Spiro	Director	July 15, 2024

Calculation of Filing Fee Tables
Form S-8
(Form Type)
Nauticus Robotics, Inc.
(Exact Name of Registrant as Specified in its Charter)
Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule (1)	Amount Registered (2)	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	Other	12,973,853 ⁽³⁾	\$ 0.131 ⁽⁴⁾	\$ 1,699,574.74	.0001476	\$ 250.86
Total Offering Amounts					\$ 1,699,574.74		\$ 250.86
Total Fee Offsets							\$ —
Net Fee Due							\$ 250.86

- (1) Fee calculated in accordance with Rules 457(c) and (h) under the Securities Act of 1933, as amended (the ‘Securities Act’).
- (2) Pursuant to Rule 416(a) under the Securities Act, this Registration Statement on Form S-8 (this ‘Registration Statement’) shall be deemed to cover any additional shares of the common stock of Nauticus Robotics, Inc. (the ‘Registrant’) that become issuable under the Nauticus Robotics, Inc. 2022 Omnibus Incentive Plan (the ‘Plan’) by reason of any future share splits, share dividends, recapitalizations or any other similar transactions effected without the receipt of consideration by the Registrant, which results in an increase in the number of outstanding shares of common stock of the Registrant.
- (3) This Registration Statement covers 12,973,853 shares of common stock authorized and reserved for issuance under the Plan.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act. Such computation is based on the average of the high and low prices of the Registrant’s common stock as reported on the Nasdaq Capital Market on July 12, 2024, a date within five business days of the date of this Registration Statement.

July 15, 2024

Nauticus Robotics, Inc.
17146 Feathercraft Lane, Suite 450
Webster, Texas 77598

Re: Form S-8 Registration Statement

Ladies and Gentlemen:

We have acted as special counsel to Nauticus Robotics, Inc., a Delaware corporation (the "Company"), in connection with the preparation of the Company's registration statement on Form S-8 to be filed with the U.S. Securities and Exchange Commission (the "SEC") on or about the date hereof (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to the offer and sale of up to 12,973,853 shares of the Company's common stock, \$0.0001 par value per share (the "Shares"), issuable pursuant to the terms and in the manner set forth in the Company's 2022 Omnibus Incentive Plan (the "Plan").

In rendering the opinion set forth below, we examined and relied upon such certificates, corporate records, agreements, instruments and other documents, and examined such matters of law, that we considered necessary or appropriate as a basis for the opinion. We have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of (i) the second amended and restated certificate of incorporation of the Company, as in effect on the date hereof, (ii) the amended and restated bylaws of the Company, as in effect on the date hereof, (iii) the Registration Statement, (iv) the Plan, (v) resolutions of the board of directors of the Company relating to, among other matters, the approval of the Plan, the reservation for issuance of the Shares issuable thereunder and the filing of the Registration Statement, and (vi) such other documents as we have deemed necessary or appropriate as a basis for the opinions set forth below. In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies, the authenticity of the originals of such latter documents, that all parties to such documents had the power, corporate or other, to enter into and perform all obligations thereunder and all such documents have been duly authorized by all requisite action, corporate or other, and duly executed and delivered by all parties thereto. As to any facts material to the opinion expressed herein that we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon the foregoing and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares have been duly authorized and, when issued by the Company in accordance with the terms and in the manner set forth in the Plan, will be validly issued, fully paid and non-assessable.

The opinion expressed herein is based upon and limited to the General Corporation Law of the State of Delaware, including the statutory provisions, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing. We express no opinion herein as to any other laws, statutes, regulations or ordinances.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby admit that we are experts within the meaning of the Securities Act or the rules and regulations of the Commission or that this consent is required by Section 7 of the Securities Act.

Very truly yours,

Norton Rose Fulbright US LLP

Norton Rose Fulbright US LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated April 9, 2024 relating to the consolidated financial statements of Nauticus Robotics, Inc. and subsidiary (the "Company") appearing in the Annual Report on Form 10-K of the Company for the years ended December 31, 2023 and 2022.

/s/ Whitley Penn LLP

Houston, Texas

July 15, 2024