

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

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

**ALDEYRA THERAPEUTICS, INC.**  
(Exact name of registrant as specified in its charter)

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

**20-1968197**  
(I.R.S. Employer  
Identification No.)

**131 Hartwell Avenue, Suite 320**  
**Lexington, MA**  
(Address of Principal Executive Offices)

**02421**  
(Zip Code)

**Aldeyra Therapeutics, Inc. 2023 Equity Incentive Plan**  
(Full title of plan)

**Todd C. Brady, M.D., Ph.D.,**  
**President and Chief Executive Officer**  
**131 Hartwell Avenue, Suite 320**  
**Lexington, MA 02421**  
(Name and address of agent for service)

**(781) 761-4904**  
(Telephone number, including area code, of agent for service)

*Please send copies of all communications to:*

**Jay K. Hachigian**  
**Keith J. Scherer**  
**Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP**  
**One Marina Park Drive, Suite 900**  
**Boston, MA 02210**  
**Telephone: (617) 648-9100**  
**Telecopy: (617) 648-9199**

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  Accelerated filer   
Non-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 specified in Item 1 and Item 2 of Part I of this Registration Statement is omitted from this filing in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I will be delivered to plan participants as required by Rule 428(b)(1).

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents previously filed by the Registrant with the Securities and Exchange Commission (the "Commission") are incorporated by reference into this Registration Statement:

- (a) the Registrant's Annual Report on [Form 10-K](#) for the year ended December 31, 2022, filed with the Commission on March 9, 2023;
- (b) Amendment No. 1 to the Registrant's Annual Report on [Form 10-K](#) for the year ended December 31, 2022, filed with the Commission on April 28, 2023;
- (c) the Registrant's Quarterly Reports on Form 10-Q for the quarters ended March 31, 2023, June 30, 2023, and September 30, 2023, filed with the Commission on [May 4, 2023](#), [August 3, 2023](#), and [November 3, 2023](#), respectively;
- (d) the Registrant's Current Reports on Form 8-K, filed with the Commission on [February 7, 2023](#), [March 2, 2023](#), [March 9, 2023](#), [May 4, 2023](#), [June 15, 2023](#), [June 21, 2023](#), [June 27, 2023](#), [June 29, 2023](#), [July 3, 2023](#), [October 16, 2023](#), and [November 1, 2023](#), in each case only to the extent filed and not furnished; and
- (e) the description of the Registrant's Common Stock contained in [Exhibit 4.6](#) of the Registrant's Annual Report on Form 10-K, filed with the Commission on March 12, 2020, including any amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of a post-effective amendment to the Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed incorporated by reference into this Registration Statement and to be a part hereof from the date of the filing of such documents, except that information furnished to the Commission under Item 2.02 or Item 7.01 in Current Reports on Form 8-K and any exhibit relating to such information, shall not be deemed to be incorporated by reference in this Registration Statement.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

#### Item 4. Description of Securities.

Not applicable.

#### Item 5. Interests of Named Experts and Counsel.

Not applicable.

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**Item 6. Indemnification of Directors and Officers.**

Section 145 of the Delaware General Corporation Law authorizes a court to award, or a corporation's board of directors to grant, indemnity to its directors and officers under certain circumstances and subject to certain limitations. The terms of Section 145 of the Delaware General Corporation Law are sufficiently broad to permit indemnification under certain circumstances for liabilities, including reimbursement of expenses incurred, arising under the Securities Act.

As permitted by the Delaware General Corporation Law, the Registrant's restated certificate of incorporation contains provisions that eliminate the personal liability of its directors for monetary damages for any breach of fiduciary duties as a director, except liability for the following:

- any breach of the director's duty of loyalty to the Registrant or its stockholders;
- acts or omissions not in good faith or that involve intentional misconduct or knowing violation of law;
- under Section 174 of the Delaware General Corporation Law (regarding unlawful dividends, stock purchases or redemptions); or
- any transaction from which the director derived an improper personal benefit.

As permitted by the Delaware General Corporation Law, the Registrant's amended and restated bylaws provide that:

- the Registrant is required to indemnify its directors and officers to the fullest extent permitted by the Delaware General Corporation Law, subject to very limited exceptions;
- the Registrant may indemnify its other employees and agents;
- the Registrant is required to advance expenses, as incurred, to its directors and officers in connection with a legal proceeding, subject to very limited exceptions; and
- the rights conferred in the amended and restated bylaws are not exclusive.

In addition, the Registrant has entered into indemnity agreements with each of its current directors and executive officers to provide these directors and executive officers with additional contractual assurances regarding the scope of the indemnification set forth in the Registrant's restated certificate of incorporation and amended and restated bylaws and to provide additional procedural protections. The indemnification provisions in the Registrant's restated certificate of incorporation and restated bylaws and the indemnity agreements entered into between the Registrant and each of its directors and executive officers may be sufficiently broad to permit indemnification of the Registrant's directors and executive officers for liabilities arising under the Securities Act.

The Registrant has obtained director and officer liability insurance to cover liabilities directors and officers may incur in connection with their services to the Registrant.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

## Item 8. Exhibits.

Exhibit Number	Description of Exhibit
3.1	<a href="#">Restated Certificate of Incorporation of Registrant, (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K as filed on May 7, 2014, and incorporated herein by reference).</a>
3.2	<a href="#">Amended and Restated Bylaws of the Registrant (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K as filed on May 1, 2020, and incorporated herein by reference).</a>
5.1*	<a href="#">Opinion of Gunderson Dettmer Stough Villeneuve Franklin &amp; Hachigian, LLP.</a>
23.1*	<a href="#">Consent of BDO USA, P.C., independent registered public accounting firm.</a>
23.2*	<a href="#">Consent of Gunderson Dettmer Stough Villeneuve Franklin &amp; Hachigian, LLP (included in Exhibit 5.1).</a>
24.1*	<a href="#">Power of Attorney (included in the signature page to the registration statement).</a>
99.1	<a href="#">Aldeyra Therapeutics, Inc. 2023 Equity Incentive Plan and form of option agreement, and form of RSU agreement thereunder (filed as Exhibit 10.1 to the Registrant's Quarterly Report on Form 10-Q, as filed on August 3, 2023, and incorporated herein by reference).</a>
107*	<a href="#">Filing Fee Table.</a>

\* 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 Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent 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 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 therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

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(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, 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 Lexington, Commonwealth of Massachusetts, on this third day of November, 2023.

**ALDEYRA THERAPEUTICS, INC.**

/s/ Todd C. Brady, M.D., Ph.D.

**Todd C. Brady, M.D., Ph.D.**

**President and Chief Executive Officer**

## POWER OF ATTORNEY

**KNOW ALL PERSONS BY THESE PRESENTS**, that the undersigned officers and directors of Aldeyra Therapeutics, Inc., a Delaware corporation, do hereby constitute and appoint Todd C. Brady, M.D., Ph.D. and Bruce Greenberg, and each of them, the lawful attorneys-in-fact and agents with full power and authority to do any and all acts and things and to execute any and all instruments which said attorneys and agents, and any one of them, determine may be necessary or advisable or required to enable said corporation to comply with the Securities Act, and any rules or regulations or requirements of the Securities and Exchange Commission in connection with this Registration Statement. Without limiting the generality of the foregoing power and authority, the powers granted include the power and authority to sign the names of the undersigned officers and directors in the capacities indicated below to this Registration Statement, to any and all amendments, both pre-effective and post-effective, and supplements to this Registration Statement, and to any and all instruments or documents filed as part of or in conjunction with this Registration Statement or amendments or supplements thereof, and each of the undersigned hereby ratifies and confirms that all said attorneys and agents, or any one of them, shall 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 on behalf of the Registrant in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Todd C. Brady, M.D., Ph.D.</u> Todd C. Brady, M.D., Ph.D.	President, Chief Executive Officer and Director (Principal Executive Officer)	November 3, 2023
<u>/s/ Bruce Greenberg</u> Bruce Greenberg	Interim Chief Financial Officer (Principal Financial and Accounting Officer)	November 3, 2023
<u>/s/ Richard H. Douglas, Ph.D.</u> Richard H. Douglas, Ph.D.	Chairman of the Board of Directors	November 3, 2023
<u>/s/ Ben Bronstein, M.D.</u> Ben Bronstein, M.D.	Director	November 3, 2023
<u>/s/ Martin J. Joyce</u> Martin J. Joyce	Director	November 3, 2023
<u>/s/ Nancy Miller-Rich</u> Nancy Miller-Rich	Director	November 3, 2023
<u>/s/ Gary Phillips, M.D.</u> Gary Phillips, M.D.	Director	November 3, 2023
<u>/s/ Neal Walker, D.O.</u> Neal Walker, D.O.	Director	November 3, 2023



SILICON VALLEY  
ANN ARBOR  
AUSTIN  
BEIJING  
BOSTON  
LOS ANGELES  
NEW YORK  
SAN DIEGO  
SAN FRANCISCO  
SÃO PAULO  
SINGAPORE

November 3, 2023

Aldeyra Therapeutics, Inc.  
131 Hartwell Avenue, Suite 320  
Lexington, MA 02421

Re: Aldeyra Therapeutics, Inc. Registration Statement on Form S-8

Ladies and Gentlemen:

We refer to the registration statement on Form S-8 (the "Registration Statement") to be filed by Aldeyra Therapeutics, Inc., a Delaware corporation (the "Company"), with the Securities and Exchange Commission (the "Commission") in connection with the registration under the Securities Act of 1933, as amended (the "Act"), of an aggregate of 5,569,729 shares of the Company's common stock, \$0.001 par value per share (the "Shares"), that are issuable by the Company pursuant to the Company's 2023 Equity Incentive Plan (the "Plan").

As your counsel, we have examined such matters of fact and questions of law as we have deemed necessary in order to render the opinion set forth herein. In connection with our opinion expressed below, we have relied as to certain factual matters on information obtained from public officials, officers of the Company and other sources believed by us to be responsible. We express no opinion as to matters governed by any laws other than the laws of the Delaware General Corporation Law and the federal laws of the United States.

Based upon and subject to the foregoing, we advise you that, in our opinion, when the Shares have been issued and sold pursuant to the applicable provisions of the Plan, and in accordance with the Registration Statement, such Shares will be validly issued, fully paid and nonassessable shares of the Company's common stock.

We hereby consent to the filing of 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/ Gunderson Dettmer Stough Villeneuve  
Franklin & Hachigian, LLP  
GUNDERSON DETTMER STOUGH VILLENEUVE  
FRANKLIN & HACHIGIAN, LLP

Consent of Independent Registered Public Accounting Firm

Aldeyra Therapeutics, Inc.  
Lexington, Massachusetts

We hereby consent to the incorporation by reference in the Prospectus constituting a part of this Registration Statement on Form S-8 of our report dated March 9, 2023, relating to the consolidated financial statements of Aldeyra Therapeutics, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ BDO USA, P.C.  
Boston, Massachusetts

November 3, 2023

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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## Calculation of Filing Fee Tables

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

**ALDEYRA THERAPEUTICS, 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 <sup>(1)</sup>	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	Other <sup>(2)</sup>	5,569,729 <sup>(3)</sup>	\$1.54 <sup>(2)</sup>	\$8,577,382.66	\$0.00014760	\$1,266.02
Total Offering Amounts					\$8,577,382.66		\$1,266.02
Total Fee Offsets <sup>(4)</sup>							—
Net Fee Due							\$1,266.02

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of Common Stock, \$0.001 par value per share (“Common Stock”), of Aldeyra Therapeutics, Inc. (the “Registrant”) that become issuable under the Aldeyra Therapeutics, Inc. 2023 Equity Incentive Plan (the “2023 Plan”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration which results in an increase in the number of the outstanding shares of Common Stock.
- (2) Estimated in accordance with Rules 457(c) and 457(h) under the Securities Act solely for the purpose of calculating the registration fee on the basis of \$1.54 per share, which is the average of the high and low prices of the Registrant’s Common Stock on October 30, 2023, as reported on the Nasdaq Global Market.
- (3) Represents 5,569,729 shares of Common Stock reserved for issuance pursuant to the 2023 Plan.
- (4) The Registrant does not have any fee offsets.