

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

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

Gritstone bio, Inc.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

**5959 Horton Street, Suite 300
Emeryville, California 94608**
(Address of Principal Executive Offices)

47-4859534
(I.R.S. Employer
Identification Number)

94608
(Zip Code)

**2018 Incentive Award Plan
2018 Employee Stock Purchase Plan**
(Full Title of the Plan)

Andrew Allen, M.D., Ph.D.
President and Chief Executive Officer
Gritstone bio, Inc.
5959 Horton Street, Suite 300
Emeryville, California 94608
(510) 871-6100

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

Copies to:

Brian J. Cuneo, Esq.
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
Telephone: (650) 328-4600
Facsimile: (650) 463-2600

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.

**Proposed sale to take place as soon after the effective date of the
registration statement as awards under the plans are exercised and/or vest.**

REGISTRATION OF ADDITIONAL SECURITIES

By a registration statement on Form S-8 filed with the Securities and Exchange Commission (the “SEC”) on October 2, 2018 (File No. 333-227665) (the “Original Registration Statement”), Gritstone bio, Inc. (the “Registrant”) registered 2,782,920 shares of common stock, par value \$0.0001 per share (the “Common Stock”), issuable under the Gritstone Oncology, Inc. 2018 Incentive Award Plan (the “2018 Plan”), and 282,334 shares of Common Stock issuable under the Gritstone Oncology, Inc. 2018 Employee Stock Purchase Plan (the “ESPP”). The Original Registration Statement also registered 2,355,270 shares of Common Stock issuable under the Gritstone Oncology, Inc. 2015 Equity Incentive Plan, as amended (the “2015 Plan”), which shares become available for issuance under the 2018 Plan to the extent awards under the 2015 Plan are forfeited or lapse unexercised and are not issued under the 2015 Plan. By a registration statement on Form S-8 filed with the SEC on March 28, 2019 (File No. 333-230581) (the “2019 Registration Statement”), the Registrant registered an additional 1,160,000 shares of Common Stock issuable under the 2018 Plan and an additional 290,000 shares of Common Stock issuable under the ESPP. By a registration statement on Form S-8 filed with the SEC on March 11, 2020 (File No. 333-237095) (the “2020 Registration Statement”), the Registrant registered an additional 1,454,553 shares of Common Stock issuable under the 2018 Plan and an additional 363,638 shares of Common Stock issuable under the ESPP. By a registration statement on Form S-8 filed with the SEC on March 11, 2021 (File No. 333-254177) (the “2021 Registration Statement”), the Registrant registered an additional 1,902,107 shares of Common Stock issuable under the 2018 Plan and an additional 475,526 shares of Common Stock issuable under the ESPP. The Registrant is hereby registering an additional 2,761,915 shares of Common Stock issuable under the 2018 Plan and an additional 690,479 shares of Common Stock issuable under the ESPP, which shares are now available for grant due to automatic annual increase provisions in the 2018 Plan and ESPP.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENT ON FORM S-8

Pursuant to Instruction E of Form S-8, the contents of the Original Registration Statement, the 2019 Registration Statement, the 2020 Registration Statement and the 2021 Registration Statement are incorporated by reference in this registration statement on Form S-8.

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information called for in Part I of Form S-8 is not being filed with or included in this Form S-8 (by incorporation by reference or otherwise) in accordance with the rules and regulations of the SEC.

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference			Filed Herewith
		Form	Date	Number	
4.1(a)	Amended and Restated Certificate of Incorporation.	8-K	10-2-18	3.1	
4.2(b)	Certificate of Amendment to Amended and Restated Certificate of Incorporation	8-K	5-6-21	3.1	
4.2	Amended and Restated Bylaws.	8-K	10-2-18	3.2	
4.3	Form of Common Stock Certificate.	S-1/A	9-17-18	4.2	
5.1	Opinion of Latham & Watkins LLP.				X
23.1	Consent of Independent Registered Public Accounting Firm.				X
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1).				X
24.1	Power of Attorney. Reference is made to the signature page to the Registration Statement.				X
99.1(a)#	2018 Incentive Award Plan.	S-8	10-2-18	99.2(a)	
99.1(b)#	Form of Stock Option Grant Notice and Stock Option Agreement under the 2018 Incentive Award Plan.	S-1	9-17-18	10.7(b)	
99.1(c)#	Form of Restricted Stock Award Grant Notice and Restricted Stock Award Agreement under the 2018 Incentive Award Plan.	S-1	9-17-18	10.7(c)	
99.1(d)#	Form of Restricted Stock Unit Award Grant Notice and Restricted Stock Unit Award Agreement under the 2018 Incentive Award Plan.	S-1	9-17-18	10.7(d)	
99.2#	2018 Employee Stock Purchase Plan.	S-8	10-2-18	99.3	
107	Filing Fee Table				X

Indicates management contract or compensatory plan.

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LATHAM & WATKINS LLP

March 10, 2022

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Milan	

Gritstone bio, Inc.
 5959 Horton Street, Suite 300
 Emeryville, CA 94608

Re: Registration Statement on Form S-8; 3,452,394 shares of Common Stock of Gritstone bio, Inc., par value \$0.0001 per share

Ladies and Gentlemen:

We have acted as special counsel to Gritstone bio, Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the *Company* of an aggregate of 3,452,394 shares of common stock of the *Company*, par value \$0.0001 per share (the “*Shares*”), issuable under the *Company*’s 2018 Incentive Award Plan (the “2018 Plan”) and 2018 Employee Stock Purchase Plan (the “ESPP” and together with the 2018 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 March 10, 2022 (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 prospectuses, other than as expressly stated herein with respect to the issuance 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 (the “*DGCL*”), and we express no opinion with respect to any other laws.

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 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 applicable Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue 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 DGCL.

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.

Very truly yours,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2018 Incentive Award Plan and 2018 Employee Stock Purchase Plan of Gritstone bio, Inc. of our report dated March 10, 2022, with respect to the consolidated financial statements of Gritstone bio, 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

Redwood City, California
March 10, 2022

CALCULATION OF FILING FEE TABLES

Form S-8
(Form Type)**Gritstone bio, 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	Rule 457(c) and Rule 457(h)	3,452,394 ⁽²⁾⁽³⁾	\$4.79 ⁽⁴⁾	\$16,536,967.26	\$92.70 per \$1,000,000	\$1,532.98
	Total Offering Amount				\$16,536,967.26		\$1,532.98
	Total Fees Offset						0
	Net Fee Due						\$1,532.98

- (1) Pursuant to Rule 416 of 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, \$0.0001 par value per share (“Common Stock”), that become issuable under the Gritstone Oncology, Inc. 2018 Incentive Award Plan (“2018 Plan”) and the Gritstone Oncology, Inc. 2018 Employee Stock Purchase Plan (“2018 ESPP”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of Common Stock.
- (2) The 2018 Plan provides for an annual increase in the number of shares reserved and available for issuance under the 2018 Plan each January 1 until January 1, 2028, in an amount equal to four percent (4%) of the number of shares of Common Stock issued and outstanding on the immediately preceding December 31 or such lesser number of shares as approved by the Board. The 2018 ESPP provides for an annual increase in the number of shares reserved and available for issuance under the 2018 ESPP each January 1 until January 1, 2028, in an amount equal to one percent (1%) of the number of shares of Common Stock issued and outstanding on the immediately preceding December 31 or such lesser number of shares determined by the Board. The 3,452,394 shares of Common Stock registered hereunder consists of (i) 2,761,915 shares under the 2018 Plan and (ii) 690,479 shares under the 2018 ESPP.
- (3) The 3,452,394 shares of Common Stock registered hereunder were authorized as of January 1, 2022 pursuant to the annual increase provisions described above.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act on the basis of \$4.79 per share, which represents the average of the high and low prices of the Registrant’s Common Stock as reported on the Nasdaq Global Select Market on March 9, 2022.