

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

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

VELO3D, INC.

(Exact name of Registrant as specified in its charter)

Delaware

98-1556965

511 Division Street
Campbell, California 95008
(408) 610-3915

VELO3D, INC. 2021 EQUITY INCENTIVE PLAN
VELO3D, INC. 2021 EMPLOYEE STOCK PURCHASE PLAN

Benyamin Buller
Chief Executive Officer
511 Division Street
Campbell, California 95008
(408) 610-3915

Copies to:

Per B. Chilstrom
Fenwick & West LLP
902 Broadway
New York, New York 10010
(212) 430-2600

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 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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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.



REGISTRATION OF ADDITIONAL SHARES PURSUANT TO GENERAL INSTRUCTION E

Velo3D, Inc., a Delaware corporation (the "**Registrant**"), has previously registered pursuant to a Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the "**Commission**") on December 6, 2021 (Registration No. 333-261508) (including the reoffer prospectus contained therein, the "**Prior Registration Statement**"): (i) 42,766,043 shares of common stock, par value \$0.00001 per share (the "**Common Stock**"), of the Registrant reserved for issuance under the Velo3D, Inc. 2021 Equity Incentive Plan (the "**Equity Incentive Plan**"); and (ii) 3,663,277 shares of Common Stock reserved for issuance under the Velo3D, Inc. 2021 Employee Stock Purchase Plan (the "**ESPP**").

Pursuant to General Instruction E of Form S-8, the Registrant is filing this Registration Statement with the Commission to register (a) 9,161,624 additional shares of Common Stock available for issuance under the Equity Incentive Plan, pursuant to the evergreen provisions of the Equity Incentive Plan, and (b) 1,832,324 additional shares of Common Stock available for issuance under the ESPP, pursuant to the evergreen provisions of the ESPP.

In accordance with General Instruction E of Form S-8, this Registration Statement hereby incorporates by reference the contents of the Prior Registration Statement, except to the extent supplemented, amended or superseded by the information set forth herein.

PART II

Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission pursuant to the Securities Act and the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), are incorporated herein by reference:

- (a) the Registrant's Annual Report on Form 10-K for the year ended December 31, 2021 filed with the Commission on March 28, 2022 pursuant to Section 13 of the Exchange Act;
- (b) the Registrant's Current Report on Form 8-K filed with the Commission on March 2, 2022 (but only with respect to Item 5.02 thereof);
- (c) all other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant's Annual Report on Form 10-K referred to in (a) above; and
- (d) the description of the Registrant's Common Stock contained in the Registrant's Registration Statement on Form 8-A filed with the Commission on December 2, 2020, as updated by the description of the Registrant's Common Stock contained in Exhibit 4.6 to the Registrant's Annual Report on Form 10-K referred to in (a) above, and including any subsequent amendments or reports 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 subsequent to the filing 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 such documents, except documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission. Unless expressly incorporated into this Registration Statement, a report deemed to be furnished but not filed on Form 8-K prior or subsequent to the date hereof shall not be 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 contained in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement.

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
4.1	Certificate of Incorporation of Velo3D, Inc.	8-K	001-39757	3.1	October 5, 2021	
4.2	Restated Bylaws of Velo3D, Inc.	8-K	001-39757	3.2	October 5, 2021	
5.1	Opinion of Fenwick & West LLP.					X
23.1	Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm for Velo3D, Inc.					X
23.2	Consent of Fenwick & West LLP (contained in Exhibit 5.1).					X
24.1	Power of Attorney (included on the signature page of this Registration Statement).					X
99.1	2021 Equity Incentive Plan	8-K	001-39757	10.5	October 5, 2021	
99.2	Form of Option Award Agreement	8-K	001-39757	10.6	October 5, 2021	
99.3	Form of RSU Award Agreement	8-K	001-39757	10.7	October 5, 2021	
99.4	Form of Rollover Option Award Agreement	8-K	001-39757	10.8	October 5, 2021	
99.5	Form of Restricted Stock Award Agreement	8-K	001-39757	10.9	October 5, 2021	
99.6	Form of Stock Appreciation Right Award Agreement	8-K	001-39757	10.10	October 5, 2021	
99.7	Form of Stock Bonus Award Agreement	8-K	001-39757	10.11	October 5, 2021	
99.8	Form of Performance Shares Award Agreement	8-K	001-39757	10.12	October 5, 2021	
99.9	2021 Employee Stock Purchase Plan	8-K	001-39757	10.13	October 5, 2021	
107	Filing Fee Table					X

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 Campbell, State of California, on the 28th day of March, 2022.

Velo3D, Inc

By:

/s/ Benjamin Buller

Benjamin Buller
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Benjamin Buller and William McCombe, and each of them, as his or her true and lawful attorneys-in-fact, proxies and agents, each with full power of substitution and resubstitution and full power to act without the other, for him or her in any and all capacities, to sign any and all amendments to this registration statement (including post-effective amendments or any abbreviated registration statement and any amendments thereto filed pursuant to Rule 462(b) increasing the number of securities for which registration is sought), 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, proxies and agents 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 for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact, proxies and agents, or their or his or her substitute or substitutes, may lawfully 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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Benjamin Buller</u> Benjamin Buller	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 28, 2022
<u>/s/ William McCombe</u> William McCombe	Chief Financial Officer and Director <i>(Principal Financial Officer)</i>	March 28, 2022
<u>/s/ Bernard Chung</u> Bernard Chung	Vice President Finance <i>(Principal Accounting Officer)</i>	March 28, 2022
<u>/s/ Carl Bass</u> Carl Bass	Chairman and Director	March 28, 2022
<u>/s/ Michael Idelchik</u> Michael Idelchik	Director	March 28, 2022
<u>/s/ Stefan Krause</u> Stefan Krause	Director	March 28, 2022
<u>/s/ Ellen Pawlikowski</u> Ellen Pawlikowski	Director	March 28, 2022
<u>/s/ Ellen Smith</u> Ellen Smith	Director	March 28, 2022
<u>/s/ Gabrielle Toledano</u> Gabrielle Toledano	Director	March 28, 2022
<u>/s/ Matthew Walters</u> Matthew Walters	Director	March 28, 2022

Calculation of Filing Fee Tables
Form S-8
Velo3D, Inc.
(Exact Name of Registrant as specified in its Charter)
Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.00001 per share	Rule 457(c) and Rule 457(h)	9,161,624(2)	\$8.28(3)	\$75,858,247(3)	\$0.0000927	\$7,032.06
Equity	Common Stock, par value \$0.00001 per share	Rule 457(c) and Rule 457(h)	1,832,324(4)	\$7.04(5)	\$12,899,561(5)	\$0.0000927	\$1,195.79
Total Offering Amounts					\$88,757,808		8,227.85
Total Fee Offsets(6)							—
Net Fee Due							

- (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 that become issuable in respect of the securities identified in the above table by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected without the Registrant’s receipt of consideration which results in an increase in the number of the outstanding shares of the Registrant’s common stock.
- (2) Represents additional shares of the Registrant’s common stock reserved for issuance under the Velo3D, Inc. 2021 Equity Incentive Plan (“*2021 Plan*”) resulting from the automatic annual increase in the number of authorized shares reserved and available for issuance under the 2021 Plan.

- (3) Estimated pursuant to Rule 457(c) and 457(h) under the Securities Act solely for the purpose of calculating the registration fee. The price of \$8.28 per share represents the average high and low sales prices of the Common Stock as quoted on the New York Stock Exchange on March 21, 2022.
- (4) Represents additional shares of the Registrant's common stock reserved for issuance under the Velo3D, Inc. 2021 Employee Stock Purchase Plan (" *Purchase Plan* ") resulting from the automatic annual increase in the number of authorized shares reserved and available for issuance under the Purchase Plan.
- (5) Estimated pursuant to Rule 457(c) and 457(h) under the Securities Act solely for the purpose solely for the purpose of calculating the registration fee in accordance with Rule 457(h) under the Securities Act and based upon the average of the high and low prices of the Registrant's Common Stock as quoted on the New York Stock Exchange on March 21, 2022, multiplied by 85%.
- (6) The Registrant does not have any fee offsets.

March 28, 2022

Velo3D, Inc.
511 Division Street
Campbell, California 95008

Ladies and Gentlemen:

At your request, as your counsel, we have examined the Registration Statement on Form S-8 (the “*Registration Statement*”) to be filed by Velo3D, Inc., a Delaware corporation (the “*Company*”), with the Securities and Exchange Commission (the “*Commission*”) on or about March 28, 2022 in connection with the registration under the Securities Act of 1933, as amended (the “*Securities Act*”), of an aggregate of 10,993,948 shares (the “*Shares*”) of the Company’s Common Stock, \$0.00001 par value per share (the “*Common Stock*”), consisting of (a) 9,161,624 Shares that are subject to issuance by the Company upon the exercise or settlement of awards (including awards of stock options, restricted stock, stock bonuses, stock appreciation rights, restricted stock units and/or performance shares) to be granted under the Company’s 2021 Equity Incentive Plan (the “*2021 Plan*”), and (b) 1,832,324 Shares that are subject to issuance by the Company pursuant to purchase rights to be granted under the Company’s 2021 Employee Stock Purchase Plan (the “*Purchase Plan*,” and, together with the 2021 Plan, the “*Plans*”).

At your request we are providing this letter to express our opinion on the matters set forth below in this letter (“*our opinion*”).

In connection with our opinion, we have examined such matters of fact as we have deemed necessary, which included examination of originals or copies of: (a) the Company’s Certificate of Incorporation and Restated Bylaws (collectively, the “*Charter Documents*”), the Plans, the Registration Statement and the exhibits thereto, (b) certain corporate proceedings of the Company’s board of directors (the “*Board*”) and the Company’s stockholders relating to adoption or approval of the Company Charter Documents, the Plans, the reservation of the Shares for sale and issuance, the filing of the Registration Statement and the registration of the Shares under the Securities Act and documents regarding the Company’s outstanding and reserved capital stock and other securities, and (c) such other documents as we have deemed advisable, and we have examined such questions of law as we have considered necessary.

In our examination of documents for purposes of this opinion, we have assumed, and express no opinion as to, the authenticity and completeness of all documents submitted to us as originals, the genuineness of signatures on documents reviewed by us, the conformity to originals and the completeness of all documents submitted to us as copies, the legal capacity of all parties executing any documents (other than the Company), the lack of any undisclosed termination or modification or waiver of any document, the absence of any extrinsic agreements or documents that might change or affect the interpretation or terms of documents, and the due authorization, execution and delivery of all documents by each party thereto other than the Company. We have also assumed that any certificates or instruments representing the Shares, when issued, will be executed by the Company and by officers of the Company duly authorized to do so. In rendering our opinion, we have also relied upon a certificate of good standing issued by the Delaware Secretary of State with respect to the Company and representations and certifications made to us by the Company, including without limitation representations in a Management Certificate addressed to us of even date herewith that the Company has available a sufficient number of authorized shares of Common Stock that are not currently outstanding or reserved for issuance under other outstanding securities or plans of the Company, to enable the Company to issue and deliver all of the Shares as of the date of this letter.

We render this opinion only with respect to, and we express no opinion herein concerning the application or effect of the laws of any jurisdiction other than, the existing Delaware General Corporation Law now in effect. We express no opinion with respect to the securities or “blue sky” laws of any state.

Based upon, and subject to, the foregoing, it is our opinion that the Shares have been duly authorized and, when the Shares that may be issued and sold by the Company upon the exercise or settlement of awards (including awards of stock options, restricted stock, stock bonuses, stock appreciation rights, restricted stock units and/or performance shares) to be granted under the 2021 Plan and upon the exercise of settlement of purchase rights to be granted under the Purchase Plan, have been issued and sold by the Company against the Company's receipt of payment therefor (in an amount and type of consideration not less than the par value per Share) in accordance with the terms (including, without limitation, payment and authorization provisions) of the applicable Plan, and have been duly registered on the books of the transfer agent and registrar for the Shares in the name or on behalf of the holders thereof, such Shares will be validly issued, fully paid and non-assessable.

We consent to the use of this opinion as an exhibit to the Registration Statement and further consent to all references to us, if any, in the Registration Statement, the prospectus constituting a part thereof and any amendments or supplements thereto. We do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder. This opinion is intended solely for use in connection with the issuance, sale and resale of the Shares subject to the Registration Statement and the, and is not to be relied upon for any other purpose. In providing this letter, we are opining only as to the specific legal issues expressly set forth above, and no opinion shall be inferred as to any other matter or matters. This opinion is rendered on, and speaks only as of, the date of this letter first written above, and does not address any potential change in facts or law that may occur after the date of this opinion letter. We assume no obligation to advise you of any fact, circumstance, event or change in the law or the facts that may hereafter be brought to our attention, whether or not such occurrence would affect or modify any of the opinions expressed herein.

Very truly yours,

/s/ Fenwick & West LLP

FENWICK & WEST LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Velo3D, Inc. of our report dated March 28, 2022, relating to the financial statements, which appears in Velo3D, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2021.

/s/ PricewaterhouseCoopers LLP

San Jose, California
March 28, 2022