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

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

MiNK Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

149 Fifth Avenue, Suite 500, New York, NY
(Address of Principal Executive Offices)

82-2142067
(I.R.S. Employer
Identification No.)

10010
(Zip Code)

**MiNK Therapeutics, Inc. 2021 Equity Incentive Plan
MiNK Therapeutics, Inc. 2021 Employee Stock Purchase Plan
AgenTus Therapeutics, Inc. 2018 Equity Incentive Plan**
(Full titles of the plans)

Jennifer S. Buell, Ph.D.
President, Chief Executive Officer and Director
MiNK Therapeutics, Inc.
149 Fifth Avenue, Suite 500
New York, NY 10010
(Name and address of agent for service)

(212) 994-8250
(Telephone number, including area code, of agent for service)

Please send a copy of all communications to:

Zachary Blume
Ropes & Gray LLP
Prudential Tower
800 Boylston Street
Boston, MA 02199-3600
617-951-7000

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.

PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

As permitted by Rule 428(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement omits the information specified in Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participants of the MiNK Therapeutics, Inc. 2021 Equity Incentive Plan, the MiNK Therapeutics, Inc. 2021 Employee Stock Purchase Plan and the AgenTus Therapeutics, Inc. 2018 equity Incentive Plan, as required by Rule 428(b). Such documents are not being filed with the Securities and Exchange Commission (the “SEC”) as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

We incorporate by reference herein the following documents filed by MiNK Therapeutics, Inc. (the “Registrant”) with the SEC:

- (a) the Registrant’s Annual Report on [Form 10-K](#) for the year ended December 31, 2021 filed with the SEC on March 18, 2022;
- (b) the Registrant’s Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2022 filed with the SEC on May 13, 2022;
- (c) the Registrant’s Current Reports on Form 8-K filed with the SEC on [January 6, 2022](#), [March 8, 2022](#) and [June 14, 2022](#);
- (d) the Registrant’s prospectus filed with the SEC on October 15, 2021 pursuant to Rule 424(b) under the Securities Act relating to the registration statement on [Form S-1](#) (File No. 333-259503); and

- (c) the description of the Registrant's Common Stock, \$0.00001 par value per share, which is contained in the Registrant's registration statement on [Form 8-A](#) filed by the Registrant with the SEC under Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on October 13, 2021, including any amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated herein by reference from the date of filing of such documents. Any statement contained herein or 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 herein or in any subsequently filed document which also is incorporated or is deemed to be incorporated by reference herein modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

As permitted by Section 102(b)(7) of the Delaware General Corporation Law (the "DGCL"), our amended and restated certificate of incorporation contains a provision to eliminate the personal liability of our directors for monetary damages for breach of their fiduciary duties as directors, subject to certain exceptions. In addition, our amended and restated certificate of incorporation provide that we are required to indemnify our officers and directors under certain circumstances, including those circumstances in which indemnification would otherwise be discretionary, and we are required to advance expenses to our officers and directors as incurred in connection with proceedings against them for which they may be indemnified, in each case except to the extent that the DGCL prohibits the elimination or limitation of liability of directors for breaches of fiduciary duty.

Section 145(a) of the DGCL provides that a corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interest of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful.

Section 145(b) of the DGCL provides that a corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred by him in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation and except that 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 the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all 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.

We have entered into indemnification agreements with our directors and our officers. These indemnification agreements provide broader indemnity rights than those provided under the DGCL and our amended and restated certificate of incorporation. These indemnification agreements are not intended to deny or otherwise limit third-party or derivative suits against us or our directors or officers, but to the extent a director or officer were entitled to indemnity or contribution under the indemnification agreement, the financial burden of a third-party suit would be borne by us, and we would not benefit from derivative recoveries against the director or officer. Such recoveries would accrue to our benefit but would be offset by our obligations to the director or officer under the indemnification agreement.

We maintain directors' and officers' liability insurance for the benefit of our directors and officers.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit

- 4.1 [Amended and Restated Certificate of Incorporation \(previously filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the SEC on October 20, 2021 and incorporated herein by reference\).](#)
- 4.2 [Amended and Restated Bylaws \(previously filed as Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the SEC on October 20, 2021 and incorporated herein by reference\).](#)
- 4.3 [MiNK Therapeutics, Inc. 2021 Equity Incentive Plan \(previously filed as Exhibit 10.6 to the registration statement on Form S-1/A filed on October 12, 2021 \(File No. 333-259503\) and incorporated herein by reference\).](#)
- 4.4 [MiNK Therapeutics, Inc. 2021 Employee Stock Purchase Plan \(previously filed as Exhibit 10.7 to the registration statement on Form S-1/A filed on October 12, 2021 \(File No. 333-259503\) and incorporated herein by reference\).](#)
- 4.5 [AgenTus Therapeutics, Inc. 2018 Equity Incentive Plan \(previously filed as Exhibit 10.10 to the registration statement on Form S-1/A filed on October 12, 2021 \(File No. 333-259503\) and incorporated herein by reference\).](#)
- 5.1 [Opinion of Ropes & Gray LLP*](#)
- 23.1 [Consent of KPMG LLP*](#)
- 23.2 [Consent of Ropes & Gray LLP \(included in the opinion filed as Exhibit 5.1\)*](#)
- 24.1 [Powers of Attorney \(included on the signature page in Part II\)*](#)
- 107 [Filing Fee Table](#)

* 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 a prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;
- (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) above shall 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 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 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.

(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 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 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 New York, NY, on this 15th day of July, 2022.

MINK THERAPEUTICS, INC.

By: /s/ Jennifer S. Buell, Ph.D

Name: Jennifer S. Buell, Ph.D.

Title: President, Chief Executive Officer and
Director

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Jennifer S. Buell, Ph.D. and Christine M. Klaskin, and each of them singly, his or her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8 to be filed by MiNK Therapeutics, Inc. 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 and agents full power and authority 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, and each of them, or their 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>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jennifer S. Buell, Ph.D.</u> Jennifer S. Buell, Ph.D.	President, Chief Executive Officer and Director (Principal Executive Officer)	July 15, 2022
<u>/s/ Christine M. Klaskin</u> Christine M. Klaskin	Treasurer (Principal Accounting and Financial Officer)	July 15, 2022
<u>/s/ Garo H. Armen, Ph.D.</u> Garo H. Armen, Ph.D.	Chairman of the Board of Directors	July 15, 2022
<u>/s/ Brian Corvese</u> Brian Corvese.	Director	July 15, 2022
<u>/s/ Barbara Ryan</u> Barbara Ryan	Director	July 15, 2022
<u>/s/ Ulf Wiinberg</u> Ulf Wiinberg	Director	July 15, 2022



ROPES & GRAY LLP
PRUDENTIAL TOWER
800 BOYLSTON STREET
BOSTON, MA 02199-3600
WWW.ROPESGRAY.COM

July 15, 2022

MiNK Therapeutics Inc.
49 Fifth Avenue, Suite 500
New York, NY 10010

Ladies and Gentlemen:

This opinion letter is furnished to you in connection with the registration statement on Form S-8 (the "Registration Statement"), filed by MiNK Therapeutics Inc., a Delaware corporation (the "Company"), on the date hereof, with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), for the registration of 10,715,068 shares of Common Stock, \$0.00001 par value per share, of the Company (the "Shares"). The Shares are issuable under the Company's 2021 Equity Incentive Plan, the Company's 2021 Employee Stock Purchase Plan and the AgenTus Therapeutics, Inc. 2018 Equity Incentive Plan (each, a "Plan," and collectively, the "Plans").

We are familiar with the actions taken by the Company in connection with the adoption of the Plans. We have examined such certificates, documents and records and have made such investigation of fact and such examination of law as we have deemed appropriate in order to enable us to render the opinions set forth herein. In conducting such investigation, we have relied, without independent verification, upon certificates of officers of the Company, public officials and other appropriate persons.

The opinions expressed below are limited to the Delaware General Corporation Law.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized and, when the Shares have been issued and sold in accordance with the terms of the applicable Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion letter 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 Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Ropes & Gray LLP
Ropes & Gray LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated March 18, 2022, with respect to the consolidated financial statements of MiNK Therapeutics, Inc., incorporated herein by reference.

/s/ KPMG LLP

Boston, Massachusetts
July 15, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)MiNK 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 ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.00001 par value per share	Rules 457(c) and 457(h)	5,022,324 ⁽²⁾	\$1.69 ⁽³⁾	\$8,487,728	0.0000927	\$787
Equity	Common stock, \$0.00001 par value per share	Rules 457(c) and 457(h)	2,797,679 ⁽⁴⁾	\$1.19 ⁽⁵⁾	\$3,329,238	0.0000927	\$309
Equity	Common stock, \$0.00001 par value per share	Rules 457(c) and 457(h)	709,765 ⁽⁶⁾	\$1.19 ⁽⁵⁾	\$844,620	0.0000927	\$78
Equity	Common stock, \$0.00001 par value per share	Rule 457(h)	1,950,100 ⁽⁷⁾	\$ 3.12	\$6,084,312	0.0000927	\$564
Equity	Common stock, \$0.00001 par value per share	Rule 457(h)	125,200 ⁽⁸⁾	\$ 3.60	\$450,720	0.0000927	\$42
Equity	Common stock, \$0.00001 par value per share	Rule 457(h)	110,000 ⁽⁹⁾	\$2.89	\$317,900	0.0000927	\$29
Total Offering Amounts					\$19,514,518		\$1,809
Total Fee Offsets ⁽¹⁰⁾							—
Net Fee Due							\$1,809

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, this Registration Statement also covers such additional shares of the registrant's common stock, par value \$0.00001 per share ("Common Stock"), as may issued to prevent dilution from stock splits, stock dividends and similar transactions.
- (2) Represents shares of Common Stock issuable upon exercise or settlement of awards previously granted under the AgenTus Therapeutics, Inc. 2018 Equity Incentive Plan (the "2018 Plan") and that are outstanding as of the date of this Registration Statement.

- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457 of the Securities Act of 1933. For the shares of Common Stock reserved for issuance upon the exercise of outstanding awards granted under the 2018 Plan, the Proposed Maximum Offering Price Per Unit is \$1.69 which is the weighted average exercise price (rounded to the nearest cent) of the outstanding awards under the 2018 Plan.
- (4) Represents shares of Common Stock reserved for issuance under the MiNK Therapeutics, Inc. 2021 Equity Incentive Plan (the "2021 Plan") as of the date of this Registration Statement. The 2021 Plan includes an "evergreen" provision, which provides that on each January 1st from January 1, 2022 through January 1, 2031, the number of shares of Common Stock available for issuance under the 2021 Plan will automatically increase annually in an amount equal to the lesser of four percent (4%) of the number of shares of Common Stock outstanding as of the close of business on the immediately preceding December 31st and the number of shares of Common Stock determined by the registrant's board of directors.
- (5) Estimated solely for the purpose of calculating the registration fee in accordance with Rules 457(h) 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 14, 2022 to be \$1.23 and \$1.14, respectively.
- (6) Represents shares of Common Stock reserved for issuance under the MiNK Therapeutics, Inc. Employee Stock Purchase Plan (the "2021 ESPP") as of the date of this Registration Statement. The 2021 ESPP includes an "evergreen" provision, which provides that on each January 1st from January 1, 2022 through January 1, 2031, the number of shares of Common Stock available for issuance under the 2021 ESPP will automatically increase annually in an amount equal to the lesser of one percent (1%) of the number of shares of Common Stock outstanding as of the close of business on the immediately preceding December 31st and the number of shares of Common Stock determined by the registrant's board of directors (up to a maximum of 3,519,473 in the aggregate).
- (7) Represents shares of common stock reserved for issuance upon the exercise or settlement of options and equity awards granted on January 21, 2022 under the 2021 Plan.
- (8) Represents shares of common stock reserved for issuance upon the vesting of restricted stock units previously granted on February 2, 2022 under the 2021 Plan.
- (9) Represents shares of commons stock reserved for issuance upon the exercise or settlement of options granted on March 9, 2022 under the 2021 Plan.
- (10) The Registrant does not have any fee off-sets.