

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

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

**PASITHEA THERAPEUTICS CORP.**  
(Exact name of registrant as specified in its charter)

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

**85-1591963**  
(I.R.S. Employer  
Identification No.)

**PASITHEA THERAPEUTICS CORP.**  
1111 Lincoln Road, Suite 500  
Miami Beach, FL 33139  
(Address of Principal Executive Offices) (Zip Code)

Pasithea Therapeutics Corp. 2021 Stock Incentive Plan  
(Full title of the plan)

**Dr. Tiago Reis Marques**  
Chief Executive Officer  
1111 Lincoln Road  
Suite 500  
Miami Beach, FL 33139  
(Name and address of agent for service)

Tel: (702) 514-4174  
(Telephone number, including area code, of agent for service)

*Please send copies of all communications to:*

**James O'Grady, Esq.**  
Lowenstein Sandler LLP  
1251 Avenue of the Americas  
New York, New York 10020  
Tel: (212) 262-6700

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	<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.

**EXPLANATORY NOTE**

This Registration Statement on Form S-8 is filed by Pasithea Therapeutics Corp. (the "Registrant") for the purpose of registering additional shares of the Registrant's common stock, par value \$0.0001 per share (the "Common Stock") under the Registrant's 2021 Stock Incentive Plan (the "2021 Plan"). The number of shares of Common Stock available for grant and issuance under the 2021 Plan is subject to an automatic annual increase on January 1 of each year beginning on January 1, 2022 by an amount equal to 3% of the total number of shares of Common Stock outstanding on December 31 of the preceding calendar year (the "Evergreen Provision"). On January 1, 2023, the number of shares of Common Stock available for grant and issuance under the 2021 Plan increased by 781,302 shares, to an aggregate of 2,747,785 shares. The Registrant previously filed a Registration Statement on Form S-8 with the Securities and Exchange Commission (the "Commission") on September 21, 2022 (Registration No. 333-267535) (the "Original Registration Statement") that registered 2,652,234 shares of Common Stock issuable under the 2021 Plan. This Registration Statement registers the 95,551 additional shares of common stock available for grant and issuance as of January 1, 2023 which were not covered by the Original Registration Statement.

Pursuant to General Instruction E of Form S-8, the contents of the Original Registration Statement, including any amendments thereto or filings incorporated therein, are incorporated herein by this reference to the extent not replaced hereby.

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**PART I**

**Information Required in the Section 10(a) Prospectus**

The information called for in Part I of Form S-8 to be contained in the Section 10(a) prospectus is not being filed with or included in this Registration Statement (by incorporation by reference or otherwise) in accordance with the rules and regulations of the Commission. The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the Plan covered by this Registration Statement as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act").

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**PART II**

**Information Required in the Registration Statement**

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

The following documents, which have been 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 Company's latest annual report on Form [10-K](#) filed pursuant to Section 13(a) or 15(d) of the Exchange Act for the fiscal year ended December 31, 2022, as filed with the Commission on March 30, 2023;
- (b) the Company's current reports on Form 8-K filed with the Commission on [January 24, 2023](#) and [March 10, 2023](#) (other than any portions thereof deemed furnished and not filed); and
- (c) the description of the Company's common stock contained in the Registration Statement on [Form 8-A](#) (Registration No. 001-40804) filed with the Commission on September 13, 2021 under Section 12(b) of the Exchange Act, including any amendments or reports filed for the purpose of updating such description, including Exhibit 4.4 to the Company's Annual Report on Form 10-K for the year ended December 31, 2022, filed with the Commission on March 30, 2023.

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 as to specific sections of such documents as set forth therein; provided, however, that documents or information deemed to have been furnished and not filed in accordance with Commission rules shall not be deemed 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.

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**Item 8. Exhibits.**

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
3.1	<a href="#">Amended &amp; Restated Certificate of Incorporation of Pasithea Therapeutics Corp.</a>	S-1	333-255205	3.1	4/13/2021	
3.2	Amended & Restated Bylaws of Pasithea Therapeutics Corp.	10-K	001-40804	3.2	3/30/2023	
4.1	<a href="#">Specimen Common Stock Certificate Evidencing the Shares of Common Stock</a>	S-1/A	333- 255205	4.1	8/6/2021	
4.2	<a href="#">2021 Stock Incentive Plan</a>	S-1/A	333-255205	10.7	8/6/2021	
5.1	<a href="#">Legal Opinion of Lowenstein Sandler LLP</a>					X
23.1	<a href="#">Consent of Marcum LLP, Independent Registered Public Accounting Firm</a>					X
23.2	<a href="#">Consent of Lowenstein Sandler LLP (filed as part of Exhibit 5.1)</a>					X
24.1	<a href="#">Power of Attorney (contained on the signature page of this registration statement on Form S-8)</a>					X
107.1	<a href="#">Filing Fee Table</a>					X

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## 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 Miami Beach, Florida, on this March 30, 2023.

### PASITHEA THERAPEUTICS CORP.

By: /s/ Dr. Tiago Reis Marques  
Dr. Tiago Reis Marques  
Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Dr. Tiago Reis Marques and Daniel Schneiderman, and each of them, as his or her true and lawful attorney-in-fact and agent with the full power of substitution, for him or her in any and all capacities, to sign any and all amendments to this Registration Statement, including any and all pre-effective and post-effective amendments and to file such amendments thereto, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them 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 and agents, or his or her substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, 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/ Dr. Tiago Reis Marques</u> Dr. Tiago Reis Marques	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 30, 2023
<u>/s/ Daniel Schneiderman</u> Daniel Schneiderman	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	March 30, 2023
<u>/s/ Prof. Lawrence Steinman</u> Prof. Lawrence Steinman	Director	March 30, 2023
<u>/s/ Simon Dumesnil</u> Simon Dumesnil	Director	March 30, 2023
<u>/s/ Dr. Emer Leahy</u> Dr. Emer Leahy	Director	March 30, 2023
<u>/s/ Alfred Novak</u> Alfred Novak	Director	March 30, 2023



March 30, 2023

Pasithea Therapeutics Corp.  
1111 Lincoln Road, Suite 500  
Miami Beach, FL 33139

**Re: Registration Statement on Form S-8  
Pasithea Therapeutics Corp. 2021 Stock Incentive Plan**

Ladies and Gentlemen:

We have acted as counsel for Pasithea Therapeutics Corp., a Delaware corporation (the "Company"), in connection with the Company's Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement relates to the registration of an aggregate of 95,551 shares (the "Shares") of the Company's common stock, par value \$0.0001 per share (the "Common Stock"), issuable pursuant to awards under the Pasithea Therapeutics Corp. 2021 Stock Incentive Plan and (the "Plan").

In connection with rendering this opinion, we have examined the Plan and the Registration Statement and the exhibits thereto. We have also reviewed such corporate documents and records of the Company, such certificates or comparable documents of public officials and officers of the Company and such other matters as we have deemed necessary or appropriate for purposes of this opinion.

In our examination, we have assumed: (i) the authenticity of original documents and the genuineness of all signatures; (ii) the conformity to the originals of all documents submitted to us as copies; (iii) the truth, accuracy and completeness of the information, representations and warranties contained in the instruments, documents, certificates and records we have reviewed; and (iv) the legal capacity for all purposes relevant hereto of all natural persons and, with respect to all parties to agreements or instruments relevant hereto other than the Company, that such parties had the requisite power and authority (corporate or otherwise) to execute, deliver and perform such agreements or instruments, that such agreements or instruments have been duly authorized by all requisite action (corporate or otherwise), executed and delivered by such parties and that such agreements or instruments are the valid, binding and enforceable obligations of such parties. As to any facts material to the opinions expressed herein that were not independently established or verified, we have relied upon oral or written statements and representations of officers and other representatives of the Company.

Based on the foregoing, and subject to the qualifications stated herein, we are of the opinion that the Shares being registered pursuant to the Registration Statement have been duly authorized and, when issued and delivered upon the grant or exercise of awards in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

Our opinion is limited to the federal laws of the United States and the General Corporation Law of the State of Delaware (including reported judicial decisions interpreting the General Corporation Law of the State of Delaware). We express no opinion as to the effect of the law of any other jurisdiction. Our opinion is rendered as of the date hereof, and we assume no obligation to advise you of changes in law or fact (or the effect thereof on the opinions expressed herein) that hereafter may come to our attention.

We hereby consent to the inclusion of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not 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/ Lowenstein Sandler LLP

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NEW YORK

PALO ALTO

NEW JERSEY

UTAH

WASHINGTON, D.C.

Lowenstein Sandler LLP

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INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Pasithea Therapeutics Corp. on Form S-8 of our report dated March 30, 2023, with respect to our audits of the consolidated financial statements of Pasithea Therapeutics Corp. as of December 31, 2022 and 2021 and for the years then ended, appearing in the Annual Report on Form 10-K of Pasithea Therapeutics Corp. for the year ended December 31, 2022.

/s/ Marcum llp

Marcum llp  
New Haven, CT  
March 30, 2023

## Calculation of Filing Fee Table

Form S-8  
(Form Type)

Pasithea Therapeutics Corp.  
(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(2)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.0001 per share	Rule 457(c) and Rule 457(h)	95,551	\$ 0.38	\$ 36,309.38	\$ 0.0001102	\$ 4.00
<b>Total Offering Amounts</b>					\$ 36,309.38		\$ 4.00
<b>Total Fee Offsets</b>							–
<b>Net Fee Due</b>							\$ 4.00

- (1) Covers 95,551 shares of common stock issuable under the Pasithea Therapeutics Corp. 2021 Stock Incentive Plan (the “2021 Plan”). Pursuant to Rule 416(a) under the Securities Act, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from stock splits, stock dividends or similar transactions which results in an increase in the number of outstanding shares of the Registrant’s common stock.
- (2) Pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, the proposed maximum offering price per share and the proposed maximum aggregate offering price are estimated for the purpose of calculating the amount of the registration fee and are based on the average of the high and low sales price on the NASDAQ Capital Market on March 29, 2023.