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

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

ACLARIS THERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
Incorporation or organization)

46-0571712
(I.R.S. Employer
Identification No.)

**640 Lee Road, Suite 200
Wayne, PA 19087**
(Address of principal executive offices) (Zip code)

2015 Equity Incentive Plan
(Full title of the plan)

Neal Walker
President and Chief Executive Officer
Aclaris Therapeutics, Inc.
640 Lee Road, Suite 200,
Wayne, PA 19087
(484) 324-7933

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

Copies to:

Mark Ballantyne
Brian F. Leaf
Cooley LLP
11951 Freedom Drive
Reston, VA 20190-5640
(703) 456-8000

Frank Ruffo
Chief Financial Officer
Aclaris Therapeutics, Inc.
640 Lee Road, Suite 200
Wayne, PA 19087
(484) 324-7933

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 2,449,137 shares of Common Stock of Aclaris Therapeutics, Inc. to be issued pursuant to the 2015 EIP.

PART II

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The contents of the earlier registration statement relating to the 2015 EIP, previously filed with the Securities and Exchange Commission on October 15, 2015 (File No. 333-207434) are incorporated herein by reference and made a part of this Registration Statement.

ITEM 8. EXHIBITS

Exhibit Number	Description	Incorporated by Reference			
		Schedule Form	File Number	Exhibit	Filing Date
4.1	Amended and Restated Certificate of Incorporation of the Registrant.	8-K	001-37581	3.1	10/13/2015
4.2	Amended and Restated Bylaws of the Registrant.	8-K	001-37581	3.1	06/24/2020
4.3	Specimen stock certificate evidencing shares of the Registrant's Common Stock.	S-1/A	333-206437	4.1	09/25/2015
4.4	2015 Equity Incentive Plan.	S-8	333-207434	4.6	10/15/2015
4.5	Form of Stock Option Grant Notice and Stock Option Agreement under 2015 Equity Incentive Plan.	S-1/A	333-206437	10.10	09/25/2015
4.6	Form of Restricted Stock Unit Grant Notice and Restricted Stock Unit Agreement under 2015 Equity Incentive Plan.	S-1/A	333-206437	10.11	09/25/2015
4.7	Form of Performance Stock Option Grant Notice and Stock Option Agreement used in connection with the 2015 Equity Incentive Plan.	10-K	001-37581	10.11	03/18/2019
4.8	Form of Performance Restricted Stock Unit Grant Notice and Restricted Stock Unit Award Agreement used in connection with the 2015 Equity Incentive Plan.	10-K	001-37581	10.12	03/18/2019
5.1*	Opinion of Cooley LLP.	=	=	=	=
23.1*	Consent of Cooley LLP (included in Exhibit 5.1).	=	=	=	=
23.2*	Consent of Independent Registered Public Accounting Firm.	=	=	=	=
24.1*	Power of Attorney (included on the signature page of this Form S-8).	=	=	=	=
107*	Filing Fee Table	=	=	=	=

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Wayne, Commonwealth of Pennsylvania, on this 10th day of May, 2022.

ACLARIS THERAPEUTICS, INC.

By: /s/ Neal Walker

Neal Walker
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Neal Walker and Frank Ruffo, each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in their name, place or stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, 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, 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 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 or any of them, or his, her or their substitute or 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 in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Neal Walker	President, Chief Executive Officer and Director	May 10, 2022
Neal Walker	<i>(Principal Executive Officer)</i>	
/s/ Frank Ruffo	Chief Financial Officer	May 10, 2022
Frank Ruffo	<i>(Principal Financial Officer and Principal Accounting Officer)</i>	
/s/ Christopher Molineaux	Chairman of the Board of Directors	May 10, 2022
Christopher Molineaux		
/s/ Anand Mehra	Director	May 10, 2022
Anand Mehra, M.D.		
/s/ William Humphries	Director	May 10, 2022
William Humphries		
/s/ Andrew Powell	Director	May 10, 2022
Andrew Powell		
/s/ Andrew Schiff	Director	May 10, 2022
Andrew Schiff		
/s/ Bryan Reasons	Director	May 10, 2022
Bryan Reasons		
/s/ Maxine Gowen	Director	May 10, 2022
Maxine Gowen		
/s/ Vincent Milano	Director	May 10, 2022
Vincent Milano		



Mark Ballantyne
T: +1 703 456 8084
mballantyne@cooley.com

May 10, 2022

Aclaris Therapeutics, Inc.
640 Lee Road, Suite 200
Wayne, PA 19087

Ladies and Gentlemen:

You have requested our opinion, as counsel to Aclaris Therapeutics, Inc., a Delaware corporation (the "**Company**"), in connection with the filing by the Company of a Registration Statement on Form S-8 (the "**Registration Statement**") with the Securities and Exchange Commission relating to the offering of up to 2,449,137 shares (the "**Shares**") of the Company's Common Stock, par value \$0.00001 per share, pursuant to the Company's 2015 Equity Incentive Plan (the "**2015 Plan**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement and the related prospectus, (b) the Company's Amended and Restated Certificate of Incorporation and the Company's Amended and Restated Bylaws, each as currently in effect, (c) the 2015 Plan, and (d) originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials and the due authorization, execution and delivery of all documents by all persons other than the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the 2015 Plan, the Registration Statement and the related prospectus, will be validly issued, fully paid and nonassessable (except as to shares issued pursuant to certain deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

Cooley LLP

By: /s/ Mark Ballantyne
Mark Ballantyne

Cooley LLP Reston Town Center 11951 Freedom Drive 14th Floor Reston, VA 20190-5656
t: +1 703 456 8000 f: +1 703 456 8100 cooley.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Aclaris Therapeutics, Inc. of our report dated February 24, 2022 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in Aclaris Therapeutics, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2021.

/s/ PricewaterhouseCoopers LLP
Philadelphia, PA
May 10, 2022

Calculation of Filing Fee Table

Form S-8
(Form Type)

Aclaris Therapeutics, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered

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, Aclaris Therapeutics, Inc. 2015 Equity Incentive Plan	Other(2)	2,449,137(2)	\$ 12.82(3)	\$ 31,397,936.34	\$ 0.0000927	\$ 2,910.59
Total Offering Amount					\$ 31,397,936.34		—
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$ 2,910.59

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the “*Securities Act*”), this Registration Statement shall also cover any additional shares of common stock, par value \$0.00001 per share (“*Common Stock*”) of Aclaris Therapeutics, Inc. (the “*Registrant*”) that become issuable under the 2015 Equity Incentive Plan (the “*2015 Plan*”) set forth herein by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of Registrant’s Common Stock, as applicable.
- (2) Represents shares of Common Stock that were added to the shares authorized for issuance under the 2015 Plan on January 1, 2022 pursuant to an “evergreen” provision contained in the 2015 Plan.
- (3) Estimated in accordance with Rule 457(c) and Rule 457(h) promulgated under the Securities Act solely for the purpose of calculating the registration fee. The offering price per share and the aggregate offering price are based upon a per share price of \$12.82, which is the average of the high and low prices per share of the Registrant’s Common Stock on May 5, 2022, as reported on The Nasdaq Global Select Market.