

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

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

AUDENTES THERAPEUTICS, INC.

(Exact name of Registrant as specified in its charter)

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

46-1606174
*(I.R.S. Employer
Identification Number)*

**600 California Street, 17th Floor
San Francisco, California 94108
(415) 818-1001**
(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**2016 Equity Incentive Plan
2016 Employee Stock Purchase Plan**
(Full title of the plan)

**Matthew R. Patterson
Chief Executive Officer
Audentes Therapeutics, Inc.
600 California Street, 17th Floor
San Francisco, California 94108
(415) 818-1001**
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Please send copies of all communications to:

**Effie Toshav, Esq.
Robert A. Freedman, Esq.
Amanda L. Rose, Esq.
Fenwick & West LLP
1191 Second Avenue
Seattle, WA 98101
(206) 389-4510**

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company, or an emerging growth company. See the definition 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 checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by checkmark 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.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, \$0.00001 par value				
- To be issued under the 2016 Equity Incentive Plan	2,177,339 ⁽²⁾	\$37.15 ⁽³⁾	\$80,888,144	\$9,804
- To be issued under the 2016 Employee Stock Purchase Plan	435,467 ⁽⁴⁾	\$31.58 ⁽⁵⁾	\$13,752,048	\$1,667
TOTAL	2,612,806	N/A	\$94,640,192	\$11,471

- (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 under the Registrant’s 2016 Equity Incentive Plan (the “**2016 EIP**”) and 2016 Employee Stock Purchase Plan (the “**2016 ESPP**”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration that increases the number of the Registrant’s outstanding shares of common stock.
- (2) Represents additional shares of common stock reserved for issuance under the Registrant’s 2016 EIP as of January 1, 2019.
- (3) Calculated solely for the purposes of this offering under Rules 457(c) and (h) of the Securities Act based on the average of the high and low prices of the Registrant’s common stock as reported on The Nasdaq Global Market on May 8, 2019.
- (4) Represents additional shares of common stock reserved for issuance under the 2016 ESPP Plan as of January 1, 2019
- (5) Calculated solely for the purposes of this offering under Rules 457(c) and (h) of the Securities Act based on the average of the high and low prices of the Registrant’s common stock as reported on The Nasdaq Global Market on May 8, 2019, multiplied by 85%, which is the percentage of the trading price per share applicable to purchasers under the 2016 ESPP.

EXPLANATORY NOTE

REGISTRATION OF ADDITIONAL SHARES PURSUANT TO GENERAL INSTRUCTION E

Audentes Therapeutics, Inc. (the “*Registrant*”) is filing this Registration Statement with the SEC to register (a) 2,177,339 additional shares of common stock under the Registrant’s 2016 Equity Incentive Plan (“*2016 EIP*”), pursuant to the provisions of the 2016 EIP providing for an automatic increase in the number of shares reserved for issuance under the 2016 EIP on January 1, 2019, and (b) 435,467 shares of common stock under the Registrant’s 2016 Employee Stock Purchase Plan (“*2016 ESPP*”), pursuant to the provisions of the 2016 ESPP providing for an automatic increase in the number of shares reserved for issuance under the 2016 ESPP on January 1, 2019.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information required by Part I of Form S-8 (plan information and registrant information and employee plan annual information) will be sent or given to employees as specified by Rule 428(b)(1) of the Securities Act of 1933 (the "*Securities Act*"). Such documents need not be filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

This Registration Statement hereby incorporates by reference the contents of the Registrant's registration statements on Form S-8 filed with the Securities and Exchange Commission (the "Commission") on July 20, 2016 (Registration No. 333-212598), November 14, 2017 (Registration No. 333-221557) and November 6, 2018 (Registration No. 333-228208). In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

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, 2018 filed with the Commission on March 1, 2019, pursuant to Section 13 of the Exchange Act;
- (b) 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
- (b) the description of the Registrant’s common stock contained in the Registrant’s registration statement on Form 8-A (File No. 001- 37833) filed on July 13, 2016 under Section 12(b) of the Exchange Act, including any amendment or report 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 as to specific sections of such documents as set forth therein. 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.

The following exhibits are filed herewith:

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
4.1	Restated Certificate of Incorporation of the Registrant	S-1	333-208842	3.2	7/11/2016	
4.2	Amended and Restated Bylaws	S-1	333-208842	3.4	7/11/2016	
4.4	Form of Registrant’s Common Stock certificate	S-1	333-208842	4.1	3/9/2016	
5.1	Opinion of Fenwick & West LLP					X
23.1	Consent of Fenwick & West LLP (contained in Exhibit 5.1)					X
23.2	Consent of KPMG LLP, independent registered public accounting firm					X
24.1	Power of Attorney (included on the signature page to this Registration Statement)					X
99.1	2016 Equity Incentive Plan and forms of award agreements thereunder	S-1	333-208842	10.3	7/11/2016	
99.2	2016 Employee Stock Purchase Plan and form of subscription agreement thereunder	S-1	333-208842	10.4	7/11/2016	



555 CALIFORNIA STREET, 12TH FLOOR SAN FRANCISCO, CA 94104
TEL 415.875.2300 FAX 415.281.1350 WWW.FENWICK.COM

May 10, 2019

Audentes Therapeutics, Inc.
600 California Street, 17th Floor
San Francisco, California 94108

Ladies and Gentlemen:

At your request, as counsel to Audentes Therapeutics, Inc. (the "**Company**"), we have examined the Registration Statement on Form S-8 to be filed by the Company with the Securities and Exchange Commission (the "**Commission**") on or about May 10, 2019 (the "**Registration Statement**") in connection with the registration under the Securities Act of 1933, as amended (the "**Securities Act**"), of an aggregate of 2,612,806 shares (the "**Shares**") of the Company's Common Stock, \$0.00001 par value per share (the "**Common Stock**"), consisting of 2,177,339 Shares of Common Stock 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 2016 Equity Incentive Plan (the "**2016 EIP**") and 435,467 Shares of Common Stock subject to issuance pursuant to purchase rights granted or to be granted under the Company's 2016 Employee Stock Purchase Plan (the "**2016 ESPP**"). The 2016 EIP and the 2016 ESPP are each individually referred to herein as a "**Plan**" and collectively as 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: the Company's current Certificate of Incorporation and Bylaws, as amended (collectively, the "**Charter Documents**"), the Plans, the Registration Statement and the exhibits thereto; 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 (including a certificate from the Company's transfer agent) regarding the Company's outstanding and reserved capital stock and other securities and 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 all 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 by officers of the Company duly authorized to do so. In rendering our opinion, we have also relied upon a Certificate of Good Standing dated May 10, 2019 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 that the C

ompany 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 when the 2,612,806 Shares of Common Stock that may be issued and sold by the Company upon the exercise or settlement of awards to be granted under the 2016 EIP or pursuant to purchase rights granted or to be granted under the 2016 ESPP, 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 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 issuance and sale of the Shares subject to the Registration Statement 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

The Board of Directors
Audentes Therapeutics, Inc.

We consent to the use of our reports with respect to the consolidated financial statements and the effectiveness of internal control over financial reporting incorporated by reference herein.

/s/ KPMG LLP

San Francisco, California
May 10, 2019