

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

ESPERION THERAPEUTICS, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction of Incorporation or Organization)

26-1870780

(I.R.S. Employer Identification No.)

**Esperion Therapeutics, Inc.
3891 Ranchero Drive, Suite 150
Ann Arbor, MI 48108**

(Address of Principal Executive Offices)

Esperion Therapeutics, Inc. 2017 Inducement Equity Plan, as amended

(Full Title of the Plan)

**Sheldon L. Koenig
President and Chief Executive Officer**

**Esperion Therapeutics, Inc.
3891 Ranchero Drive, Suite 150
Ann Arbor, MI 48108**

(Name and Address of Agent For Service)

(734) 887-3903

(Telephone Number, Including Area Code, of Agent For Service)

Copy to:

Mitchell S. Bloom, Esq.

Nicole Daley, Esq.

Goodwin Procter LLP
100 Northern Avenue

Boston, Massachusetts 02210

(617) 570-1000

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

Accelerated filer

Non-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 registers additional shares of Common Stock under the Registrant's 2017 Inducement Equity Plan (as amended, the "Inducement Plan"). On August 22, 2023, the board of directors of the Registrant approved a second amendment to the Inducement Plan, pursuant to which the number of shares of Common Stock reserved and available for issuance under the Inducement Plan increased by 1,500,000 shares. This Registration Statement registers these additional 1,500,000 shares of Common Stock. The additional shares are of the same class as other securities relating to the Inducement Plan for which the Registrant's registration statements filed on Form S-8 (Registration No. 333-218084) on May 18, 2017 and on Form S-8 (Registration No. 333-236712) on February 27, 2020, is effective. The information contained in the Registrant's registration statements on Form S-8 (Registration No. 333-218084) and Form S-8 (Registration No. 333-236712) is hereby incorporated by reference pursuant to General Instruction E, except for "Item 8. Exhibits."

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

See the Exhibit Index on the page immediately preceding the exhibits for a list of exhibits filed as part of this registration statement on Form S-8, which Exhibit Index is incorporated herein by reference.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
<u>4.1</u>	<u>Specimen common stock certificate (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on June 12, 2013).</u>
<u>4.2</u>	<u>Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.2 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on June 12, 2013).</u>
<u>4.3</u>	<u>Certificate of Amendment to Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on May 26, 2022).</u>
<u>4.4</u>	<u>Certificate of Validation dated September 20, 2022 relating to Certificate of Amendment to the Amended and Restated Certificate of Incorporation of the Registrant dated May 26, 2022 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on September 20, 2022).</u>
<u>4.5</u>	<u>Certificate of Amendment No. 2 to Amended and Restated Certificate of Incorporation of the registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Reports on Form 8-K filed on June 15, 2023).</u>
<u>4.6</u>	<u>Second Amended and Restated Bylaws of the Registrant dated April 29, 2021 (incorporated by reference to Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q, File No. 001-35986, filed on May 4, 2021).</u>
<u>4.7</u>	<u>Form of Warrant to Purchase Preferred Stock dated September 4, 2012 (incorporated by reference to Exhibit 4.3 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on May 14, 2013).</u>
<u>4.8</u>	<u>Investor Rights Agreement by and between the Registrant and certain of its stockholders dated April 28, 2008 (incorporated by reference to Exhibit 4.4 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on May 14, 2013).</u>
<u>4.9</u>	<u>Amendment No. 1 to Investor Rights Agreement by and between the Registrant and certain of its stockholders dated April 11, 2013 (incorporated by reference to Exhibit 4.5 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on May 14, 2013).</u>
<u>4.10</u>	<u>Registration Rights and Securityholder Agreement by and between the Registrant and Pfizer Inc. dated April 28, 2008 (incorporated by reference to Exhibit 4.6 to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-188595) filed on May 14, 2013).</u>
<u>5.1*</u>	<u>Opinion of Goodwin Procter LLP</u>
<u>23.1*</u>	<u>Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm</u>
<u>23.2*</u>	<u>Consent of Goodwin Procter LLP (included in Exhibit 5.1)</u>
<u>24.1*</u>	<u>Power of Attorney (included on signature page)</u>
<u>99.1</u>	<u>2017 Inducement Equity Plan and forms of award agreement thereunder (incorporated by reference to Exhibit 99.1 to the Registrant's Registration Statement on Form S-8 (Registration No. 333-218084), filed on May 18, 2017).</u>
<u>99.2</u>	<u>First Amendment to 2017 Inducement Equity Plan (incorporated by reference to Exhibit 10.16 to the Registrant's Annual Report on Form 10-K, filed on February 27, 2020).</u>
<u>99.3*</u>	<u>Second Amendment to 2017 Inducement Equity Plan</u>
<u>107*</u>	<u>Filing Fee Table</u>

* 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 Ann Arbor, State of Michigan, on the 24th day of August, 2023.

ESPERION THERAPEUTICS, INC.

By: /s/ Sheldon L. Koenig
Sheldon L. Koenig
President, Chief Executive Officer and Director

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Esperion Therapeutics, Inc., hereby severally constitute and appoint Sheldon L. Koenig and Benjamin Halladay, and each of them singly (with full power to each of them to act alone), our true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign for us and in our names in the capacities indicated below 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 or necessary to be done in and about the premises, as full 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 their or his 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 date indicated below.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Sheldon L. Koenig</u> Sheldon L. Koenig	President, Chief Executive Officer and Director (Principal Executive Officer)	August 24, 2023
<u>/s/ Benjamin Halladay</u> Benjamin Halladay	Chief Financial Officer (Principal Financial Officer, and Principal Accounting Officer)	August 24, 2023
<u>/s/ J. Martin Carroll</u> J. Martin Carroll	Director	August 24, 2023
<u>/s/ Seth H.Z. Fischer</u> Seth H.Z. Fischer	Director	August 24, 2023
<u>/s/ Alan Fuhrman</u> Alan Fuhrman	Director	August 24, 2023
<u>/s/ Antonio M. Gotto, M.D., D.Phil</u> Antonio M. Gotto, M.D., D.Phil	Director	August 24, 2023
<u>/s/ Stephen Rocamboli</u> Stephen Rocamboli	Director	August 24, 2023
<u>/s/ Jay Shepard</u> Jay Shepard	Director	August 24, 2023
<u>/s/ Nicole Vitullo</u> Nicole Vitullo	Director	August 24, 2023
<u>/s/ Tracy M. Woody</u> Tracy M. Woody	Director	August 24, 2023

Calculation of Filing Fee Tables

Form S-8

(Form Type)

Esperion 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 Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share	457 (c) and 457(h)	1,500,000	\$1.45 (2)	\$2,175,000	0.0001102	\$239.69
Total Offering Amounts					\$2,175,000		\$239.69
Total Fee Offsets							\$—
Net Fee Due							\$239.69

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of common stock, \$0.001 par value per share (the “Common Stock”), which become issuable under the 2017 Inducement Equity Plan, as amended, by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of our outstanding shares of Common Stock.
- (2) The price of \$1.45 per share, which is the average of the high and low sale prices of the Common Stock of the registrant as quoted on the Nasdaq Global Market on August 21, 2023, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act, and has been used as these shares are without a fixed price.

Goodwin Procter LLP
100 Northern Avenue
Boston, MA 02210
goodwinlaw.com
+1 617 570 1000

August 24, 2023

Esperion Therapeutics, Inc.
3891 Ranchero Drive, Suite 150
Ann Arbor, MI 48108

Re: Securities Being Registered under Registration Statement on Form S-8

We have acted as counsel to you in connection with your filing of a Registration Statement on Form S-8 (the "Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), on or about the date hereof relating to an aggregate of 1,500,000 shares (the "Shares") of Common Stock, \$0.001 par value per share ("Common Stock"), of Esperion Therapeutics, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's 2017 Inducement Equity Plan, as amended (the "Plan").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinions set forth below. We have relied, without independent verification, on certificates of public officials and, as to matters of fact material to the opinion set forth below, on certificates of officers of the Company.

The opinion set forth below is limited to the Delaware General Corporation Law.

For purposes of the opinion set forth below, we have assumed that no event occurs that causes the number of authorized shares of Common Stock available for issuance by the Company to be less than the number of then unissued Shares.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, upon issuance and delivery against payment therefor in accordance with the terms of the Plan, will be validly issued, fully paid and nonassessable.

This opinion letter and the opinion it contains shall be interpreted in accordance with the Core Opinion Principles as published in 74 Business Lawyer 815 (Summer 2019).

We hereby consent to the inclusion of this opinion as Exhibit 5.1 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/ GOODWIN PROCTER LLP

GOODWIN PROCTER LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Esperion Therapeutics, Inc. 2017 Inducement Equity Plan, as amended, of our report dated February 21, 2023, with respect to the financial statements of Esperion Therapeutics, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Detroit, Michigan
August 24, 2023

**SECOND AMENDMENT
TO
ESPERION THERAPEUTICS, INC.
2017 INDUCEMENT EQUITY PLAN**

A. The Esperion Therapeutics, Inc. 2017 Inducement Equity Plan (the “Plan”) is hereby amended by deleting the first sentence of Section 3(a) and substituting therefore the following:

“The maximum number of shares of Stock reserved and available for issuance under the Plan shall be 2,650,000 shares, subject to adjustment as provided in Section 3(b).”

B. The effective date of this Second Amendment shall be August 22, 2023.

C. Except as amended herein, the Plan is confirmed in all other respects.