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

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**FORM S-8  
REGISTRATION STATEMENT**  
*Under  
The Securities Act of 1933*

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**Achilles Therapeutics plc**  
(Exact name of registrant as specified in its charter)

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**England and Wales**  
(State or other jurisdiction of  
incorporation or organization)

**Not applicable**  
(I.R.S. Employer  
Identification Number)

**245 Hammersmith Road  
London W6 8PW  
United Kingdom  
Tel: +44 (0)20 8154 4600**  
(Address of Principal Executive Offices, including zip code and telephone number)

**Achilles Therapeutics plc 2021 Omnibus Incentive Plan**  
(Full Title of the Plan)

**Cogency Global Inc.  
122 East 42nd Street, 18th Floor  
New York, New York 10168  
Tel: (212) 947-7200**  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

**Copies to:**

**Mitchell S. Bloom  
Seo Salimi  
Goodwin Procter LLP  
100 Northern Avenue  
Boston, Massachusetts 02210  
+1 617 570 1000**

**Sophie C. McGrath  
Goodwin Procter (UK) LLP  
100 Cheapside  
London EC2V 6DY  
United Kingdom  
+44 20 7447 4200**

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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.

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## EXPLANATORY NOTE

This Registration Statement on Form S-8 relating to the 2021 Omnibus Incentive Plan of Achilles Therapeutics plc (the “Registrant”) registers additional securities of the same class as other securities for which a registration statement filed on Form S-8 (SEC File No. 333-255063) of the Registrant is effective. Accordingly, the information contained in the Registrant’s Registration Statement on Form S-8 (SEC File No. 333-255063) filed with the Securities and Exchange Commission on April 6, 2021 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 for a list of exhibits filed as part of this Registration Statement, which Exhibit Index is incorporated herein by reference.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
3.1(1)	Articles of Association of the Registrant.
4.1(2)	Deposit Agreement.
4.2(2)	Form of American Depositary Receipt (included in Exhibit 4.1).
5.1*	<a href="#">Opinion of Goodwin Procter (UK) LLP.</a>
23.1*	<a href="#">Consent of independent registered public accounting firm.</a>
23.2*	<a href="#">Consent of Goodwin Procter (UK) LLP (included in Exhibit 5.1).</a>
24.1*	<a href="#">Power of Attorney (included on signature page).</a>
99.2(3)	2021 Omnibus Incentive Plan.
107*	<a href="#">Filing Fee Table</a>

\* Filed herewith.

- (1) Filed as Exhibit 1.1 to Registrant's registration statement on Form 20-F ([File No. 001-40299](#)), filed with the Securities and Exchange Commission on March 1, 2022, and incorporated herein by reference.
- (2) Filed as Exhibits 2.1 and 2.2 to Registrant's registration statement on Form 20-F ([File No. 001-40299](#)), filed with the Securities and Exchange Commission on March 1, 2022, and incorporated herein by reference.
- (3) Filed as Exhibit 10.3 to Registrant's registration statement on Form F-1 ([File No. 333-253735](#)), filed with the Securities and Exchange Commission on March 29, 2021, and incorporated herein by reference.

## 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 London, England, on the 2nd day of March, 2022.

### **Achilles Therapeutics plc**

By: /s/ Iraj Ali

Iraj Ali, Ph.D.

*Chief Executive Officer*

## POWER OF ATTORNEY AND SIGNATURES

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints each of Iraj Ali, Ph.D. and Daniel Hood as such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person in such person's 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, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, 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 person in the capacities and on the date indicated.

<b>Name</b>	<b>Title</b>	<b>Date</b>
<u>/s/ Iraj Ali</u> Iraj Ali, Ph.D.	<i>Chief Executive Officer and Director</i> <i>(Principal Executive Officer)</i>	March 2, 2022
<u>/s/ Robert Coutts</u> Robert Coutts	<i>Chief Financial Officer</i> <i>(Principal Financial and</i> <i>Accounting Officer)</i>	March 2, 2022
<u>/s/ Edwin Moses</u> Edwin Moses, Ph.D.	<i>Director</i>	March 2, 2022
<u>/s/ Michael F. Giordano</u> Michael F. Giordano, M.D.	<i>Director</i>	March 2, 2022
<u>/s/ Carsten Boess</u> Carsten Boess	<i>Director</i>	March 2, 2022
<u>/s/ Derek DiRocco</u> Derek DiRocco, Ph.D.	<i>Director</i>	March 2, 2022
<u>/s/ Julie O'Neill</u> Julie O'Neill	<i>Director</i>	March 2, 2022

**SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES**

Pursuant to the requirements of the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of the registrant has signed this registration statement, on March 2, 2022.

**Cogency Global Inc.**

By: /s/ Colleen De Vries

Name: Colleen De Vries

Title: Sr. Vice President on behalf of  
Cogency Global Inc.



Goodwin Procter (UK) LLP  
100 Cheapside  
London EC2V 6DY  
goodwinlaw.com  
+44 (0) 20 7447 4200

2 March 2022

Achilles Therapeutics plc  
245 Hammersmith Road  
London  
United Kingdom, W6 8PW

Ladies and Gentlemen:

**Achilles Therapeutics plc – Registration Statement on Form S-8—Exhibit 5.1**

**1. INTRODUCTION**

**1.1 Purpose**

We have acted as English legal advisers to Achilles Therapeutics plc, a public limited company incorporated in England and Wales with registered number 13027460 (the “**Company**”), in connection with the preparation and filing of the registration statement on Form S-8 to which this letter is attached as an exhibit (such registration statement, including the documents incorporated by reference therein, the “**Registration Statement**”) filed with the U.S. Securities and Exchange Commission pursuant to the U.S. Securities Act of 1933, as amended (the “**Securities Act**”).

As set out in the Registration Statement, it is proposed that an aggregate of up to 1,624,139 ordinary shares of £0.001 each in the capital of the Company (the “**Shares**”) may be allotted and issued upon the exercise or settlement of equity awards granted under the Achilles Therapeutics plc 2021 Omnibus Incentive Plan as adopted by the board of directors of the Company (the “**Board**”) on 27 February 2021 and approved by the Company’s shareholders on 15 March 2021 (the “**Plan**”).

In connection with the preparation and filing of the Registration Statement, we have been asked to provide opinions on certain matters, as set out below. We have taken instruction in this regard solely from the Company.

**1.2 Defined terms and headings**

In this letter:

- (a) capitalised terms used without definition in this letter or the schedules hereto have the meanings assigned to them in the Registration Statement unless a contrary indication appears; and
- (b) headings are for ease of reference only and shall not affect interpretation.

**1.3 Legal review**

For the purpose of issuing this letter, we have examined such questions of law as we have considered appropriate to give the opinions set forth in this letter. We have reviewed such documents and conducted such enquiries and searches as we have considered appropriate to give the opinions set forth in this letter, including the following documents and the following enquiries and searches:

- (a) an online search at Companies House in respect of information available for inspection on the Company’s file conducted on 2 March 2022 at 12:05 p.m. (London time);

Goodwin Procter (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC362294. Its registered office is at 100 Cheapside, London, EC2V 6DY. A list of the names of the members of Goodwin Procter (UK) LLP is available for inspection at the registered office. Goodwin Procter (UK) LLP is authorised and regulated by the Solicitors Regulation Authority. Goodwin Procter (UK) LLP is affiliated with Goodwin Procter LLP, which operates in the United States of America

- (b) an enquiry of the Central Index of Winding Up Petitions, London 2 March 2022 at 12:02 p.m. (London time) ((a) and (b) together, the “Searches”);
- (c) an executed copy of the print of the resolutions passed by the shareholders of the Company at a general meeting held on 15 March 2021 approving, *inter alia*: (i) the allotment of shares by the directors, or the granting of rights to subscribe for, or to convert any security into, shares on a non-preemptive basis up to an aggregate nominal amount of £128,000; and (ii) the adoption of the Plan by the Company (the “**Shareholder Resolutions**”);
- (d) an executed copy of the written resolutions of the board of directors of the Company (the “**Directors**”) dated 1 March 2022 pursuant to which it was resolved, *inter alia* that the number of shares available for issue and allotment pursuant to the Plan would be increased by 1,624,139 Shares in accordance with the evergreen provisions of the Plan (the “**Board Resolutions**” and, together with the Shareholder Resolutions, the “**Corporate Approvals**”);
- (e) a copy of the current articles of association of the Company adopted on 28 June 2021 pursuant to a special resolution of the members of the Company passed on 28 June 2021 (the “Current Articles”), a copy of the certificate of incorporation on change of name and re-registration of a private company as a public company dated 10 February 2021 and a copy of the certificate of incorporation of a private limited company dated 18 November 2020;
- (f) a copy of the Plan; and
- (g) a copy of the draft Registration Statement.

#### 1.4 **Applicable law**

This letter, the opinions given in it, and any non-contractual obligations arising out of or in connection with this letter and/or the opinions given in it, are governed by, and to be construed in accordance with, English law and relate only to English law as applied by the English courts, including the laws of the European Union to the extent having the force of law in England, as at today’s date. In particular:

- (a) we have not investigated the laws of any country other than England and we express no opinion in this letter on the laws of any jurisdiction other than England and we assume that no foreign law affects any of the opinions given below. It is assumed that no foreign law which may apply to the matters contemplated by the Registration Statement, the Company, any document or any other matter contemplated by any document would or might affect this letter and/or the opinions given in it; and
- (b) we do not undertake or accept any obligation to update this letter and/or the opinions given in it to reflect subsequent changes in English law or factual matters.

#### 1.5 **Assumptions and reservations**

The opinions given in this letter are given on the basis of each of the assumptions set out in schedule 1 (*Assumptions*) and are subject to each of the reservations set out in schedule 2 (*Reservations*) to this letter. The opinions given in this letter are strictly limited to the matters stated in paragraph 2 (*Opinion*) below and do not extend, and should not be read as extending, by implication or otherwise, to any other matters.

**2. OPINION**

Subject to paragraph 1 (*Introduction*), the other matters set out in this letter and its schedules and the following:

- (a) the Registration Statement becoming effective under the Securities Act;
- (b) that the Corporate Approvals were each passed or will be passed (as appropriate) at either: (i) a meeting which was or will be duly convened and held in accordance with all applicable laws and regulations (including as to quorum); or (ii) in the case of the Board Resolutions, by way of circulating written resolution of the directors pursuant to the terms of the Current Articles and the Companies Act 2006 as amended (the “**Act**”) (in each case, as applicable);
- (c) the Board and the shareholders of the Company having validly approved and adopted the Plan;
- (d) the Board or the Remuneration Committee of the Board (the “**Remuneration Committee**”) having validly resolved to issue and allot the Shares, or grant rights to subscribe for the Shares, at a duly convened and quorate meeting of the Board or the Remuneration Committee or by way of duly passed written resolutions of the Board or the Remuneration Committee in each case in compliance with the Plan, all applicable laws and regulations and such resolutions being in full force and effect and not having been rescinded or amended;
- (e) the receipt in full by the Company of payment for the Shares in an amount of “cash consideration” (as defined in section 583(3) of the Act) of not less than the aggregate nominal value for such Shares; and
- (f) valid entries having been made in relation to the allotment and issue of the Shares in the books and registers of the Company,

it is our opinion that, as at today’s date, the Shares, if and when allotted and issued, registered in the name of the recipient in the register of members of the Company and delivered as described in the Registration Statement, will be duly and validly authorised, allotted and issued, fully paid or credited as fully paid (subject to the receipt of valid consideration by the Company for the allotment and issue thereof) and will not be subject to any call for payment of further capital.

**3. EXTENT OF OPINIONS**

We express no opinion as to any agreement, instrument or other document other than as specified in this letter or as to any liability to tax or duty which may arise or be suffered as a result of or in connection the transactions contemplated in this letter.

This letter only applies to those facts and circumstances which exist as at today’s date and we assume no obligation or responsibility to update or supplement this letter to reflect any facts or circumstances which may subsequently come to our attention, any changes in laws which may occur after today, or to inform the addressee of any change in circumstances happening after the date of this letter which would alter our opinion.

Achilles Therapeutics plc

2 March 2022

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4. **DISCLOSURE AND RELIANCE**

This letter is addressed to you in connection with the Registration Statement. We consent to the filing of this 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.

Other than for the purpose set out in the prior paragraph, this letter may not be relied upon, or assigned, for any purpose, without our prior written consent, which may be granted or withheld in our discretion.

Yours faithfully

/s/ **Goodwin Procter (UK) LLP**

**Goodwin Procter (UK) LLP**

## SCHEDULE 1

### ASSUMPTIONS

The opinions in this letter have been given on the basis of the following assumptions:

- 1.1 the genuineness of all signatures, stamps and seals on all documents, the authenticity and completeness of all documents submitted to us as originals, and the conformity to original documents of all documents submitted to us as copies;
- 1.2 that, where a document has been examined by us in draft or specimen form, it will be or has been duly executed in the form of that draft or specimen, and that each of the signed documents examined by us has been duly executed and, where applicable, delivered on behalf of the Company;
- 1.3 that each of the individuals who signs as, or otherwise claims to be, a Director or officer of the Company is the individual whom they claim to be and holds the office they claim to hold;
- 1.4 the accuracy as to factual matters of each document we have reviewed;
- 1.5 that the Current Articles referred to in paragraph 1.3(e) of this letter remain in full force and effect and no alteration has been made or will be made to such articles of association, in each case prior to the date of allotment and issue of any of the Shares (the "Allotment Date");
- 1.6 on the Allotment Date the Company will comply with all applicable laws to allot and issue the Shares and the Company will receive such amounts as are necessary to fully pay the nominal value of the Shares and any applicable share premium;
- 1.7 valid entries having been made in relation to the allotment and issue of the Shares in the books and registers of the Company;
- 1.8 that all documents, forms and notices which should have been delivered to the Registrar of Companies in respect of the Company have been so delivered, that information revealed by the Searches was complete and accurate in all respects and has not, since the time of the Searches, been altered and that the results of the Searches will remain complete and accurate as at the Allotment Date;
- 1.9 that any allotment and issue of Shares which occurs after the date of this opinion is done in accordance with the terms and limits prescribed by the Corporate Approvals and any other restrictions imposed by either the Board or the members of the Company after the date of this letter;
- 1.10 that any minutes of the meetings of the Directors or the written resolutions of the Directors provided to us in connection with the giving of the opinions in this letter reflect a true record of the proceedings described in them in duly convened, constituted and quorate meetings in which all constitutional, statutory and other formalities (including as required by the Current Articles) were duly observed, and the resolutions set out in the minutes or written resolutions were validly passed and have not been and will not be revoked or varied and remain in full force and effect and will remain so as at the Allotment Date;
- 1.11 that the resolutions set out in the Shareholder Resolutions were validly passed and have not been and will not be revoked or varied and remain in full force and effect and will remain so as at the Allotment Date and that, prior to the Allotment Date, the Company has not allotted shares or granted rights to subscribe for, or to convert any security into, shares pursuant to the Shareholder Resolutions which would, when aggregated with any other allotment of Shares by the Company (whether before or after the date of this letter), result in the Directors exceeding the limits set out in the Shareholder Resolutions;

- 1.12 that in relation to the allotment and issue of the Shares, the Directors have acted and will act in the manner required by sections 171 to 174 of the Act, and there has not been and will not be any bad faith, breach of trust, fraud, coercion, duress or undue influence on the part of any of the directors of the Company;
- 1.13 that the Directors and appropriate officers of the Company have taken all necessary corporate action to approve the allotment and issue of the Shares and all ancillary matters relating thereto;
- 1.14 that the Shares will be sold or allotted and issued in accordance with a duly authorised, executed equity incentive agreement, share option agreement, stock option agreement, restricted share unit agreement or other agreement having similar effect, in each case pursuant to the Plan;
- 1.15 that no Shares or rights to subscribe for Shares have been or shall be offered to the public in the United Kingdom in breach of the Financial Services and Markets Act 2000, as amended ("**FSMA**") or of any other United Kingdom laws or regulations concerning offers of securities to the public, and no communication has been or shall be made in relation to the Shares in breach of section 21 of FSMA or any other United Kingdom laws or regulations relating to offers or invitations to subscribe for, or to acquire rights to subscribe for or otherwise acquire, shares or other securities;
- 1.16 that there are no facts or circumstances (and no documents, agreements, instruments or correspondence) which are not apparent from the face of the documents listed in paragraph 1.3 (above) or which have not been disclosed to us that may affect the validity or enforceability of the documents listed in paragraph 1.3 (above) or any obligation therein or otherwise affect the opinions expressed in this letter;
- 1.17 that the Company has not taken any corporate or other action nor have any steps been taken or legal proceedings been started against the Company for the liquidation, winding up, dissolution, reorganisation or bankruptcy of, or for the appointment of a liquidator, receiver, trustee, administrator, administrative receiver or similar officer of, the Company or all or any of its assets (or any analogous proceedings in any jurisdiction) and the Company is not unable to pay its debts as they fall due within the meaning of section 123 of the Insolvency Act 1986, as amended, and will not become unable to pay its debts within the meaning of that section as a result of any of the transactions contemplated herein, is not insolvent and has not been dissolved or declared bankrupt (although the Searches gave no indication that any winding-up, dissolution or administration order or appointment of a receiver, administrator, administrative receiver or similar officer has been made with respect to the Company); and
- 1.18 the Company is not, nor will be, engaging in criminal, misleading, deceptive or unconscionable conduct or seeking to conduct any relevant transaction or any associated activity in a manner or for a purpose which might render any transaction contemplated under any corporate approvals or any associated activity illegal, void or voidable.

## SCHEDULE 2

### RESERVATIONS

The opinions in this letter are subject to the following reservations:

- 1.1 the Searches are not capable of revealing conclusively whether or not a winding-up or administration petition or order has been presented or made, a receiver appointed, a company voluntary arrangement proposed or approved or any other insolvency proceeding commenced, and the available records may not be complete or up-to-date. In particular, the Central Registry of Winding-Up Petitions in England may not contain details of administration applications filed, or appointments recorded in or orders made by, district registries and county courts outside London. Searches at Companies House and at the Central Registry of Winding Up Petitions in England are not capable of revealing whether or not a winding up petition or a petition for the making of an administration order has been presented and, further, notice of a winding up order or resolution, notice of an administration order and notice of the appointment of a receiver may not be filed at Companies House immediately and there may be a delay in the relevant notice appearing on the file of the company concerned. Further, not all security interests are registrable, such security interests have not in fact been registered or such security interests have been created by an individual or an entity which is not registered in England. We have not made enquiries of any District Registry or County Court in England;
- 1.2 the opinions set out in this letter are subject to: (i) any limitations arising from applicable laws relating to insolvency, bankruptcy, administration, reorganisation, liquidation, moratoria, schemes or analogous circumstances; and (ii) an English court exercising its discretion under section 426 of the Insolvency Act 1986 (*co-operation between courts exercising jurisdiction in relation to insolvency*) to assist the courts having the corresponding jurisdiction in any part of the United Kingdom or any relevant country or territory;
- 1.3 we express no opinion as to matters of fact;
- 1.4 we have made no enquiries of any individual connected with the Company;
- 1.5 a certificate, documentation, notification, opinion or the like might be held by the English courts not to be conclusive if it can be shown to have an unreasonable or arbitrary basis or in the event of a manifest error; and
- 1.6 it should be understood that we have not been responsible for investigating or verifying: (i) the accuracy of the facts, including statements of foreign law, or the reasonableness of any statements of opinion, contained in the Registration Statement; or (ii) that no material facts have been omitted from it.

**Consent of Independent Registered Public Accounting Firm**

The Board of Directors

Achilles Therapeutics plc

We consent to the use of our report dated March 1, 2022, with respect to the consolidated financial statements of Achilles Therapeutics plc, incorporated herein by reference.

/s/ KPMG LLP

United Kingdom

March 1, 2022

## Calculation of Filing Fee Table

Form S-8  
(Form Type)Achilles Therapeutics plc  
(Exact Name of Registrant as Specified in its Charter)

Security Type	Security Class Title <sup>(1)</sup>	Fee Calculation Rule	Amount Registered <sup>(2)</sup>	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary shares, nominal value £0.001 per share reserved for issuance pursuant to Registrant's 2021 Omnibus Plan	Other <sup>(3)</sup>	1,624,139 <sup>(4)</sup>	\$3.41 <sup>(3)</sup>	\$5,538,313.99 <sup>(3)</sup>	\$0.0000927	\$513.40
<b>Total Offering Amounts</b>					\$5,538,313.99		\$513.40
<b>Total Fee Offset<sup>(5)</sup></b>							\$0.00
<b>Net Fee Due</b>							\$513.40

- (1) These shares may be represented by the American Depositary Shares ("ADSs") of Achilles Therapeutics plc (the "Registrant"). Each ADS represents one ordinary share, nominal value £0.001 per share (each, an "Ordinary Share"). ADSs issuable upon deposit of the Ordinary Shares registered hereby were registered pursuant to a separate Registration Statement on Form F-6 (File No. 333-253945).
- (2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement ("Registration Statement") shall also cover any additional Ordinary Shares of the Registrant which become issuable under the above-named plans 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 the Registrant's outstanding Ordinary Shares.
- (3) Estimated solely for the purpose of calculating the amount of the registration fee and calculated pursuant to Rule 457(c) and Rule 457(h) under the Securities Act based on the average of the high and low sales prices of the registrant's common stock, as reported by the New York Stock Exchange on February 23, 2022.
- (4) Represents an automatic increase on January 1, 2022 to the number of shares available for issuance under the Registrant's 2021 Omnibus Plan (the "2021 Plan"), pursuant to the terms of the 2021 Plan. Shares available for issuance under the 2021 Plan were previously registered on Form S-8 filed with the Securities and Exchange Commission on April 6, 2021 (Registration No. 333-255063). Ordinary Shares reserved for future issuance pursuant to awards under the 2021 Plan.
- (5) The Registrant does not have any fee offsets.