

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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

Gamida Cell Ltd.

(Exact name of registrant as specified in its charter)

State of Israel

(State or other jurisdiction of
incorporation or organization)

Not Applicable

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

5 Nahum Heftsadie St.
Givaat Shaul, Jerusalem 91340 Israel
(Address of Principal Executive Offices)

Not Applicable
(Zip Code)

2017 Share Incentive Plan
(Full titles of the plan)

Gamida Cell Inc.
673 Boylston Street
Boston, MA 02116
+1 (631) 603-8714

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

Copies to:

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Haim Gueta
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16 Abba Hillel Road
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Shai Lankry
Chief Financial Officer
Gamida Cell Ltd.
5 Nahum Heftsadie St.
Givaat Shaul, Jerusalem 91340 Israel
+972 (2) 659-5666

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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
Emerging growth company

Accelerated filer
Smaller reporting 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.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered⁽¹⁾	Proposed maximum offering price per share⁽²⁾	Proposed maximum aggregate offering price⁽²⁾	Amount of registration fee
Ordinary Shares, par value NIS 0.01 per share				
Shares reserved for future issuance under the 2017 Share Incentive Plan	1,552,443 ⁽³⁾	\$ 4.13	\$ 6,411,589.59	\$ 832.22
Total			<u>\$ 6,411,589.59</u>	<u>\$ 832.22</u>

- (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 Ordinary Shares (“**Ordinary Shares**”) that become issuable under the Registrant’s 2017 Share Incentive Plan (the “**2017 Plan**”) by reason of any share dividend, share split, recapitalization or other similar transaction.
- (2) This estimate is made solely for the purpose of determining the registration fee pursuant to the provisions of Rule 457(c) and (h) under the Securities Act. The offering price per share and the aggregate offering price for shares reserved for future grant or issuance under the 2017 Plan are based on the average of the high and low sale prices per share of the Ordinary Shares as reported on The Nasdaq Global Market as of a date (May 4, 2020) within five business days prior to filing this Registration Statement.
- (3) Portion of the Ordinary Shares that were automatically added to the shares authorized for issuance under the 2017 Plan on January 1, 2019 and January 1, 2020, pursuant to an “evergreen” provision contained in the 2017 Plan. Pursuant to such “evergreen” provision, (a) on January 1 of 2019, the number of shares reserved for issuance under the 2017 Plan was automatically increased by a number of Ordinary Shares equal to the lesser of: (i) an amount determined by the Registrant’s board of directors, if so determined prior to January 1 of the calendar year in which the increase occurred, and (ii) 1.5% of the total number of Ordinary Shares outstanding on December 31 of the immediately preceding calendar year, and (b) on January 1 of each year from 2020 until (and including) 2027, the number of shares reserved for issuance under the 2017 Plan is automatically increased by a number of Ordinary Shares equal to the lesser of: (i) an amount determined by the Registrant’s board of directors, if so determined prior to January 1 of the calendar year in which the increase will occur, and (ii) 3.5% of the total number of Ordinary Shares outstanding on December 31 of the immediately preceding calendar year.

INCORPORATION BY REFERENCE

This Registration Statement on Form S-8 is being filed for the purpose of increasing the number of securities of the same class as other securities for which a Registration Statement on Form S-8 of the Registrant relating to the same employee benefit plans is effective. Accordingly, this Registration Statement incorporates by reference the contents of the Registration Statement on [Form S-8](#) (File No. 333-228301) filed with the Securities and Exchange Commission (the "**Commission**") on November 9, 2018 relating to the Registrant's 2017 Share Incentive Plan, in each case except for Item 8, Exhibits, with respect to which the Exhibit Index below is incorporated herein by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 8. EXHIBITS.

Exhibit Number	Description
4.1 ⁽¹⁾	Amended and Restated Articles of Association of the Registrant.
5.1	Opinion of Meitar Law Offices, Israeli counsel to the Registrant, as to the validity of the ordinary shares.
23.1	Consent of Independent Registered Public Accounting Firm.
23.2	Consent of Meitar Law Offices. Reference is made to Exhibit 5.1.
24.1	Powers of Attorney. Reference is made to the signature page hereto.
99.1 ⁽²⁾	Gamida Cell Ltd. 2017 Share Incentive Plan, as amended.

(1) Previously filed as Exhibit 3.1 to the Registrant's Form 6-K (File No. 001-38716), filed with the Commission on November 1, 2018, and incorporated herein by reference.

(2) Previously filed as Exhibit 10.6 to the Registrant's Registration Statement on Form F-1 (File No. 333-232302), originally filed with the Commission on June 24, 2019, as amended, and incorporated herein by reference.

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 Boston, Massachusetts, on May 8, 2020.

By: /s/ Julian Adams
Julian Adams, Ph. D.
Chief Executive Officer

POWERS OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Julian Adams and Shai Lankry, and 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 his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, 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 and about the premises, 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 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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Julian Adams</u> Julian Adams, Ph. D.	Chief Executive Officer and Member of the Board of Directors <i>(Principal Executive Officer)</i>	May 8, 2020
<u>/s/ Shai Lankry</u> Shai Lankry	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	May 8, 2020
<u>/s/ Robert I. Blum</u> Robert I. Blum	Chairman of the Board of Directors	May 8, 2020
<u>/s/ Ofer Gonen</u> Ofer Gonen	Member of the Board of Directors	May 8, 2020
<u>/s/ Shawn C. Tomasello</u> Shawn C. Tomasello	Member of the Board of Directors	May 8, 2020
<u>/s/ Kenneth I. Moch</u> Kenneth I. Moch	Member of the Board of Directors	May 8, 2020
<u>/s/ Michael S. Perry</u> Michael S. Perry	Member of the Board of Directors	May 8, 2020
<u>/s/ Stephen T. Wills</u> Stephen T. Wills	Member of the Board of Directors	May 8, 2020
<u>/s/ Nurit Benjamini</u> Nurit Benjamini	Member of the Board of Directors	May 8, 2020
Gamida Cell, Inc.	Authorized U.S. Representative	May 8, 2020

By: /s/ Julian Adams
Name: Julian Adams, Ph. D.
Title: Chief Executive Officer

M E I T A R

MEITAR | LAW OFFICES

16 Abba Hillel Silver Road, Ramat Gan, 5250608, Israel
Tel. + 972 3 6103100 Fax. + 972 3 6103111 www.meitar.com

Ramat Gan, May 8, 2020

Gamida Cell Ltd.
5 Nahum Heftsadie Street
Givaat Shaul, Jerusalem 91340
Israel

RE: Registration on Form S-8

Ladies and Gentlemen:

We have acted as Israeli counsel to Gamida Cell Ltd., a company organized under the laws of the State of Israel (the "**Company**"), in connection with its filing of a registration statement on Form S-8 on or about May 8, 2020 (the "**Registration Statement**"), under the Securities Act of 1933, as amended (the "**Securities Act**"), relating to the registration of 1,552,443 of the Company's ordinary shares, par value 0.01 (the "**Shares**"), which may be issued under the Company's 2017 Share Incentive Plan (the "**Plan**").

In our capacity as counsel to the Company, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the Company's (i) Amended and Restated Articles of Association (the "**Articles**"), (ii) the Plan, (iii) resolutions of the Company's board of directors and shareholders and (iv) other statements of corporate officers and other representatives of the Company and other documents provided to us by the Company as we have deemed necessary or appropriate as a basis for this opinion. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies or facsimiles. As to any facts material to this opinion, to the extent that we did not independently establish relevant facts, we have relied on certificates of public officials and certificates of officers or other representatives of the Company. We have also assumed the truth of all facts communicated to us by the Company and that all consents, minutes and protocols of meetings of the Company's board of directors and shareholders, which have been provided to us, are true and accurate and prepared in accordance with the Articles and all applicable laws. In addition, we have assumed that the Company will receive the full consideration for the Shares (which may consist, in part or in full, of services performed for the Company).

We are admitted to practice law in the State of Israel and the opinion expressed herein is expressly limited to the laws of the State of Israel.

On the basis of the foregoing, we are of the opinion that the Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the Plan, pursuant to agreements with respect to the Plan and, as the case may be, pursuant to the terms of the awards that have been or may be granted under the Plan, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this opinion and such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Securities and Exchange Commission promulgated thereunder or Item 509 of Regulation S-K promulgated under the Securities Act.

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

Very truly yours,
/s/ Meitar | Law Offices
Meitar | Law Office

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Gamida Cell Ltd.'s 2017 Share Incentive Plan of our report dated February 26, 2020 with respect to the consolidated financial statements of Gamida Cell Ltd. and its subsidiary included in its Annual Report on Form 20-F filed with the Securities and Exchange Commission.

/s/ KOST FORER GABBAY & KASIERER

Tel Aviv, Israel
May 8, 2020

KOST FORER GABBAY & KASIERER
A Member of Ernst & Young Global