# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## FORM S-8 REGISTRATION STATEMENT

UNDER
THE SECURITIES ACT OF 1933

### SCPHARMACEUTICALS INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization) 46-5184075 (I.R.S. Employer Identification No.)

25 Mall Road, Suite 203
Burlington, Massachusetts 01803
(Address of Principal Executive Offices) (Zip Code)

scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (Full title of the plan)

John H. Tucker
President and Chief Executive Officer
scPharmaceuticals Inc.
25 Mall Road, Suite 203
Burlington, Massachusetts 01803
(Name and address of agent for service)

(617) 517-0730 (Telephone number, including area code, of agent for service)

Copies to:

Peter N. Handrinos, Esq. Wesley Holmes, Esq. Latham & Watkins LLP 200 Clarendon Street Boston, MA 02116 (617) 948-6060

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	$\boxtimes$	Smaller reporting company	$\boxtimes$
		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 new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.  $\Box$ 

#### **EXPLANATORY NOTE**

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 205,000 shares of the common stock of scPharmaceuticals Inc. (the "*Registrant*") to be issued pursuant to the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (the "*ESPP*") and an additional 1,438,740 shares of the Registrant's common stock to be issued pursuant to the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the "*Incentive Plan*," and together with the ESPP, the "*Plans*"). A Registration Statement of the Registrant on Form S-8 relating to the Plans is effective

### INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

Except as set forth below, the contents of the Registration Statements on Form S-8 (File Nos. 333-221677, 333-227071, 333-229122, 333-237361, 333-254636, 333-263762 and 333-270757), including any amendments thereto, filed with the Securities and Exchange Commission, relating to the Plans, are incorporated by reference herein.

Item	Q	Exhibits.
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Number	Description
4.1	Second 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 (File No. 001-38293) filed on November 21, 2017)
4.2	Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on November 21, 2017)
4.3	Amendment No. 1 to the Registrant's Amended and Restated Bylaws (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on June 10, 2020)
4.4	Amendment No. 2 to the Registrant's Amended and Restated Bylaws (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on March 12, 2021)
4.5	Amended and Restated Investors' Rights Agreement among the Registrant and certain of its stockholders, dated December 22, 2016 (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-221077) filed on October 23, 2017)
5.1+	Opinion of Latham & Watkins LLP, counsel to the Registrant
23.1+	Consent of RSM US LLP, Independent Registered Public Accounting Firm
23.2+	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1+	Power of Attorney (included on signature pages below)
99.1	scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan and forms of award agreements thereunder (incorporated by reference to Exhibit 10.2 to the Registrant's Registration Statement on Form S-1/A (File No. 333-221077) filed on November 7, 2017)
99.2	scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.4 to the Registrant's Registration Statement on Form S-1/A (File No. 333-221077) filed on November 7, 2017)
107+	Filing Fee Table

+ Filed herewith

#### **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 the City of Burlington, Commonwealth of Massachusetts, on this 13th day of March, 2024.

#### SCPHARMACEUTICALS INC.

By: /s/ John H. Tucker
John H. Tucker
President and Chief Executive Officer

#### POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints John H. Tucker and Rachael Nokes, or either of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to file and sign any and all amendments, including post-effective amendments, to this registration statement, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, 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 their substitute or substitutes may lawfully do or cause to be done by virtue hereof. This power of attorney shall be governed by and construed with the laws of the State of Delaware and applicable federal securities laws.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
/s/ John H. Tucker	President, Chief Executive Officer, Director	March 13, 2024
John H. Tucker	(principal executive officer)	
/s/ Rachael Nokes	Chief Financial Officer	March 13, 2024
Rachael Nokes	(principal accounting officer and principal financial officer)	
/s/ Jack A. Khattar	Chairman of the Board	March 13, 2024
Jack A. Khattar		
/s/ William T. Abraham, M.D.	Director	March 13, 2024
William T. Abraham, M.D.		
/s/ Mette Kirstine Agger	Director	March 13, 2024
Mette Kirstine Agger		

/s/ Minnie V. Baylor-Henry	Director	March 13, 2024
Minnie V. Baylor-Henry		
/s/ Sara Bonstein	Director	March 13, 2024
Sara Bonstein		
/s/ Frederick Hudson	Director	March 13, 2024
Frederick Hudson		
/s/ Leonard D. Schaeffer	Director	March 13, 2024
Leonard D. Schaeffer		
/s/ Klaus Veitinger, M.D., Ph.D	Director	March 13, 2024
Klaus Veitinger, M.D., Ph.D		

LATHAM & WATKINS LLP

March 13, 2024

scPharmaceuticals Inc. 25 Mall Road, Suite 203 Burlington, Massachusetts 01803

Re: Registration Statement on Form S-8; 1,643,740 shares of scPharmaceuticals Inc. Common Stock, \$0.0001 par value per share

To the addressee set forth above:

We have acted as special counsel to scPharmaceuticals Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the "Commission") of a registration statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"), relating to the issuance by the Company of up to an aggregate of 1,643,740 shares of common stock of the Company, \$0.0001 par value per share (the "Shares"), issuable under the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the "2017 Plan") and the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (together with the 2017 Plan, the "Plans"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware (the "**DGCL**"), and we express no opinion with respect to any other laws.

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#### LATHAM®WATKINS LLP

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the recipients thereof, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plans, assuming in each case that the individual grants or awards under the Plans are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion 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 Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP

#### **Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of scPharmaceuticals Inc. of our report dated March 13, 2024, relating to the consolidated financial statements of scPharmaceuticals Inc. and its subsidiary, appearing in the Annual Report on Form 10-K of scPharmaceuticals Inc. for the year ended December 31, 2023.

/s/ RSM US LLP

Boston, Massachusetts March 13, 2024

#### CALCULATION OF FILING FEE TABLE

#### FORM S-8

(Form Type)

#### SCPHARMACEUTICALS INC.

(Exact Name of Registrant as Specified in its Charter)

#### **Table I: Newly Registered Securities**

	Security		Fee Calculation	Amount	Proposed Maximum Offering Price Per	Maximum Aggregate		Amount of Registration
Plan	Type	Security Class Title	Rule	Registered(1)	Unit	Offering Price	Fee Rate	Fee
2017								
Stock								
Option								
and		Common Stock, par						
Incentive		value	Rule 457(c)				\$ 147.60 per	
Plan	Equity	\$0.0001 per share	and 457(h)	1,438,740(2)	\$5.36(4)	\$7,711,646.40	million dollars	\$1,138.24
2017								
Employee								
Stock		Common Stock, par						
Purchase		value \$0.0001 per	Rule 457(c)				\$ 147.60 per	
Plan	Equity	share	and 457(h)	205,000(3)	\$4.56(5)	\$934,800.00	million dollars	\$137.98
	Total Offering Amounts			\$8,646,446.40		\$1,276.22		
	Total Fee Offsets						\$—	
	Net Fee Due						\$1,276.22	

<sup>(1)</sup> In accordance with Rule 416(a) under the Securities Act of 1933, as amended ("Securities Act"), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued under the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the "Incentive Plan") and the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (the "ESPP") to prevent dilution resulting from stock splits, stock dividends or similar transactions. In addition, pursuant to Rule 416(c) under the Securities Act, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Incentive Plan and the ESPP.

(2) Consists of 1,438,740 shares of Common Stock that may become issuable under the Incentive Plan pursuant to its terms.

<sup>(2)</sup> Consists of 1,438,740 shares of Common Stock that may become issuable under the Incentive Plan pursuant to its terms.
(3) Consists of 205,000 shares of Common Stock that may become issuable under the ESPP pursuant to its terms.
(4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on March 11, 2024.
(5) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon 85% of the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on March 11, 2024. Pursuant to the ESPP, the purchase price of the shares of Common Stock reserved for issuance thereunder will be 85% of the fair market value of a share of Common Stock on the first trading day of the offering period or on the exercise date, whichever is less