

As filed with the Securities and Exchange Commission on August 16, 2023

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

**FORM S-8**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

**Lightning eMotors, Inc.**  
(Exact name of registrant as specified in its charter)

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

**84-4605714**  
(I.R.S. Employer Identification No.)

**815 14th Street SW, Suite A100, Loveland, Colorado**  
(Address of Principal Executive Offices)

**80537**  
(Zip Code)

**Lightning eMotors, Inc. 2021 Equity Incentive Plan**  
(Full title of the plan)

**Timothy Reeser**  
**Chief Executive Officer**  
**Lightning eMotors, Inc.**  
**815 14th Street SW, Suite A100**  
**Loveland, Colorado 80537**  
(Name and address of agent for service)

**(800) 223-0740**  
(Telephone number, including area code, of agent for service)

*Copies to:*  
**Michael B. Kirwan**  
**John J. Wolfel**  
**Foley & Lardner LLP**  
**One Independent Drive, Suite 1300**  
**Jacksonville, Florida 32202**  
**(904) 359-2000**

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	x	Smaller Reporting Company	x
		Emerging Growth Company	x

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 (this “Registration Statement”) is being filed for the purpose of registering an additional 224,607 shares of common stock, par value \$0.0001 per share (the “Common Stock”), of Lightning eMotors, Inc. (the “Company”) pursuant to the Lightning eMotors, Inc. 2021 Equity Incentive Plan (the “Plan”). In accordance with Section E of the General Instructions to Form S-8, the contents of the registration statements on Form S-8 relating to the Plan that were previously filed by the Company with the Securities and Exchange Commission, or the Commission, on July 12, 2021 ([File No. 333-257847](#)) and March 31, 2022 ([File No. 333-264045](#)) are incorporated by reference into this Registration Statement, except that the provisions contained in Part II of such previously filed registration statements are modified as set forth in this Registration Statement.

#### PART I

##### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Item 1 and Item 2 of Part I of Form S-8 is not filed as part of this Registration Statement in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended, and the introductory note to Part I of Form S-8.

#### Part II

##### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents, which previously have been filed by the Company with the Commission, are incorporated herein by reference and made a part hereof:

- The Company’s Annual Report on Form 10-K for the year ended December 31, 2022 filed with the Commission on March 13, 2023;
- The Company’s Quarterly Report on Form 10-Q for the quarter ended March 31, 2023 filed with the Commission on May 17, 2023, and the Quarterly Report on Form 10-Q for the quarter ended June 30, 2023 filed with the Commission on August 14, 2023;
- The Company’s Current Reports on Form 8-K filed with the Commission on January 25, 2023, February 10, 2023, March 13, 2023, April 24, 2023, May 17, 2023, June 2, 2023, June 20, 2023, July 27, 2023, and August 4, 2023; and
- The description of the Common Stock contained in the Company’s Registration Statement on Form 8-A filed with the Commission on May 4, 2020 pursuant to Section 12 of the Exchange Act, and all amendments or reports filed for the purpose of updating such description.

All reports and other documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment hereto that indicates that all securities offered hereunder have been sold or that deregisters all securities remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

For purposes of this Registration Statement, any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated herein by reference modifies or supersedes such statement. Any statement so modified

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or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Nothing in this Registration Statement shall be deemed to incorporate information furnished but not filed with the Commission pursuant to Item 2.02 or Item 7.01 of Form 8-K.

**Item 4. Description of Securities.**

Not required to be filed with this Registration Statement in accordance with Section E of the General Instructions to Form S-8.

**Item 5. Interests of Named Experts and Counsel.**

Not required to be filed with this Registration Statement in accordance with Section E of the General Instructions to Form S-8.

**Item 6. Indemnification of Directors and Officers.**

Not required to be filed with this Registration Statement in accordance with Section E of the General Instructions to Form S-8.

**Item 7. Exemption From Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

<b>Exhibit</b>	<b>Description</b>
3.1	<u>Second Amended and Restated Certificate of Incorporation of the Company</u> (incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Commission on May 12, 2021)
3.2	<u>Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of the Company, effective April 27, 2023</u> (incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K, filed with the Commission on April 24, 2023)
3.3	<u>Amended and Restated Bylaws of the Company</u> (incorporated by reference to Exhibit 3.2 of the Company's Current Report on Form 8-K filed with the Commission on May 12, 2021)
4.1	<u>Specimen Common Stock Certificate</u> (incorporated by reference to Exhibit 4.1 of the Company's Form S-1 filed with the Commission on June 21, 2021).
5.1*	<u>Opinion of Foley &amp; Lardner LLP</u>
10	<u>2021 Equity Incentive Plan</u> (incorporated by reference to Exhibit 10.7 of the Company's Current Report on Form 8-K filed with the Commission on May 12, 2021)
23.1*	Consent of Foley & Lardner LLP (contained in Exhibit 5.1)
23.2*	<u>Consent of Grant Thornton, LLP, Independent Registered Public Accounting Firm</u>
24*	Power of Attorney (included on signature page)
107*	<u>Filing Fee Table</u>

\* Filed herewith

**Item 9. Undertakings.**

Not required to be filed with this Registration Statement in accordance with Section E of the General Instructions to Form S-8.

**SIGNATURES**

Pursuant to the requirements of the Securities Act, the Company 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 Loveland, State of Colorado, on August 16, 2023.

**Lightning eMotors, Inc.**

By: /s/ Timothy Reeser

Name:	Timothy Reeser
Title:	Chief Executive Officer and President

**POWER OF ATTORNEY**

Each person whose signature appears below constitutes and appoints Timothy Reeser and David Agatston and each or any one of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the United States 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 connection therewith, as fully to all intents and purposes as he 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 substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original, but which taken together shall constitute one instrument.

Pursuant to the requirements of the Securities Act, this Form S-8 Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

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<b>Name</b>	<b>Title</b>	<b>Date</b>
<u>/s/ Timothy Reeser</u> Timothy Reeser	Chief Executive Officer and Director (Principal Executive Officer)	August 16, 2023
<u>/s/ David Agatston</u> David Agatston	Chief Financial Officer (Principal Financial and Accounting Officer)	August 16, 2023
<u>/s/ Robert Fenwick-Smith</u> Robert Fenwick-Smith	Director	August 16, 2023
<u>/s/ Thaddeus Senko</u> Thaddeus Senko	Director	August 16, 2023
<u>/s/ Diana Tremblay</u> Diana Tremblay	Director	August 16, 2023
<u>/s/ Bruce Coventry</u> Bruce Coventry	Director	August 16, 2023
<u>/s/ Kenneth Jack</u> Kenneth Jack	Director	August 16, 2023
<u>/s/ Wanda Jackson-Davis</u> Wanda Jackson-Davis	Director	August 16, 2023

**Calculation of Filing Fee Tables**Form S-8  
(Form Type)**Lightning eMotors, Inc.**(Exact name of registrant as specified in its charter)  
Table I - Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered(1)	Proposed Maximum Offering Price per Unit(2)	Maximum Aggregate Offering Price(2)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.0001 per share, to be issued in connection with the Lightning eMotors, Inc. 2021 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	224,607	\$2.93	\$658,099	\$0.00011020	\$72.52
<b>Total Offering Amounts</b>			224,607		\$		\$72.52
<b>Total Fee Offsets</b>							\$0
<b>Net Fee Due</b>							\$72.52

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover an indeterminate number of shares of Common Stock that may be necessary to adjust the number of shares of Common Stock reserved for issuance pursuant to the Lightning eMotors, Inc. 2021 Equity Incentive Plan by reason of any share dividend, share split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of common stock.
- (2) Estimated in accordance with Rules 457(c) and 457(h) of the Securities Act, solely for the purpose of calculating the registration fee, based on the average of the high and low sales prices per share of common stock as reported on the NYSE on August 15, 2023.

August 16, 2023

Lightning eMotors, Inc.  
815 14th Street SW  
Suite A100  
Loveland, Colorado 80537

Ladies and Gentlemen:

We have acted as counsel for Lightning eMotors, Inc., a Delaware corporation (the “Company”), in conjunction with the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Securities Act”), registering 224,607 shares (the “Registered Shares”) of the Company’s common stock, par value \$0.0001 per share (“Common Stock”), that may be issued pursuant to the Lightning eMotors, Inc. 2021 Equity Incentive Plan (the “2021 Plan”).

In connection with our representation, we have examined: (a) the 2021 Plan and related documents; (b) the Registration Statement, including the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (c) the Second Amended and Restated Certificate of Incorporation of the Company and the Amended and Restated By-Laws of the Company, each as amended to date; (d) the resolutions of the Company’s Board of Directors relating to the 2021 Plan and the issuance of Common Stock thereunder; and (e) such other corporate proceedings, documents and records as we have deemed necessary or appropriate to enable us to render this opinion.

In our examination of the above-referenced documents, we have assumed the genuineness of all manual and electronic signatures including, without limitation, signatures delivered via electronic signature systems such as DocuSign, SecureDocs, or comparable electronic signature methods or systems), the legal capacity and competency of all natural persons, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies. We have also assumed the accuracy of all other information provided to us by the Company during the course of our investigations, on which we have relied in issuing the opinion expressed below.

For the purpose of the opinion rendered below, we have assumed that in connection with the issuance of the Registered Shares under the 2021 Plan, the Company will receive consideration in an amount not less than the aggregate par value of the Registered Shares covered by each such issuance.

It is understood that this opinion is to be used only in connection with the offer and sale of the Registered Shares while the Registration Statement is effective.

We express no opinion herein as to the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware and the federal laws of the United States of America. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus that forms a part thereof, other than as expressly stated herein with respect to the issuance of the Registered Shares.

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FOLEY & LARDNER LLP

August 16, 2023  
Page 2

Based upon the foregoing, we are of the opinion that each of the Registered Shares, if and when issued by the Company pursuant to the terms and conditions of the 2021 Plan and as contemplated by the Registration Statement, will be validly issued, fully paid and nonassessable.

We consent to the use of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not admit that we are “experts” within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,  
/s/ Foley & Lardner LLP

Foley & Lardner LLP



**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We have issued our report dated March 13, 2023 with respect to the consolidated financial statements of Lightning eMotors, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2022, which is incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned report in this Registration Statement.

/s/ GRANT THORNTON LLP

Denver, Colorado

August 16, 2023