

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

AMENDMENT NO. 8 TO
FORM S-1
REGISTRATION STATEMENT

Under
THE SECURITIES ACT OF 1933

EYEGATE PHARMACEUTICALS, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

2834
(Primary Standard Industrial
Classification Code Number)

98-0443284
(I.R.S. Employer
Identification Number)

**271 Waverley Oaks Road
Suite 108
Waltham, MA 02452
Telephone: (781) 788-9043**

(Address, including zip code and telephone number,
including area code, of registrant's principal executive offices)

Stephen From
President and Chief Executive Officer
Eyegate Pharmaceuticals, Inc.
271 Waverley Oaks Road
Suite 108
Waltham, MA 02452
Telephone: (781) 788-9043

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

Copies to:

Josef B. Volman
J. Fraser Collin
Burns & Levinson LLP
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Ivan Blumenthal
Merav Gershtenman
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
666 Third Avenue
New York, NY 10017
Telephone: (212) 935-3000

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to such Section 8(a), may determine.

EXPLANATORY NOTE: We are filing this Amendment No. 8 (this “Amendment”) to our Registration Statement on Form S-1 which was originally filed with the Securities and Exchange on July 30, 2014, and has been previously amended by Amendment Nos. 1 through 7 (as amended, the “Registration Statement”), solely to include an updated Consent of Independent Registered Accounting Firm (the “Auditor Consent”). With the exception of the Auditor Consent, no other information in the Registration Statement, including the prospectus that forms a part thereof, is being modified. The updated Auditor Consent is filed as Exhibit 23.1 hereto and is incorporated herein by this reference.

PART II — INFORMATION NOT REQUIRED IN PROSPECTUS

Item 13. Other Expenses of Issuance and Distribution.

The following table indicates the expenses to be incurred in connection with the offering described in this registration statement, other than underwriting discounts and commissions, all of which will be paid by us. All amounts are estimated except the Securities and Exchange Commission, or SEC, registration fee, the Financial Industry Regulatory Authority, Inc., or FINRA, filing fee and The NASDAQ Capital Market listing fee.

SEC registration fee	\$	3,905
FINRA filing fee	\$	10,094
NASDAQ Capital Market listing fee	\$	50,000
Printing and engraving expenses	\$	145,582
Legal fees and expenses	\$	400,000
Accounting fees and expenses	\$	444,875
Blue sky fees and expenses	\$	20,000
Custodian and transfer agent fees	\$	1,000
Miscellaneous fees and expenses	\$	74,544
Total	\$	1,150,000

Item 14. Indemnification of Directors and Officers.

In connection with the completion of this offering, the Registrant's amended and restated certificate of incorporation will contain provisions that eliminate, to the maximum extent permitted by the General Corporation Law of the State of Delaware, the personal liability of the Registrant's directors for monetary damages for breach of their fiduciary duties as directors. The Registrant's amended and restated bylaws to be in effect immediately prior to the completion of this offering provide that the Registrant must indemnify its directors and officers and may indemnify its employees and other agents to the fullest extent permitted by the General Corporation Law of the State of Delaware. Sections 145 and 102(b)(7) of the General Corporation Law of the State of Delaware provide that a corporation may indemnify any person made a party to an action by reason of the fact that he or she was a director, officer, employee or agent of the corporation or is or was serving at the request of a corporation against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful, except that, in the case of an action by or in right of the corporation, no indemnification may generally be made in respect of any claim as to which such person is adjudged to be liable to the corporation. Prior to the consummation of this offering, the Registrant expects to enter into indemnification agreements with its directors and executive officers, in addition to the indemnification provided for in its amended and restated bylaws, and intends to enter into indemnification agreements with any new directors and executive officers in the future. The Registrant has purchased and intends to maintain insurance on behalf of any person who is or was a director or officer of the Registrant against any loss arising from any claim asserted against him or her and incurred by him or her in any such capacity, subject to certain exclusions. The Underwriting Agreement, the form of which is attached as Exhibit 1.1 hereto, provides for indemnification by the underwriters of the Registrant and its executive officers and directors, and by the Registrant of the underwriters, for certain liabilities, including liabilities arising under the United States Securities Act of 1933, as amended, or the Securities Act, and affords certain rights of contribution with respect thereto. See also "Undertakings" set out in response to Item 17 herein.

Item 15. Recent Sales of Unregistered Securities.

Set forth below is information regarding the shares of common stock and preferred stock and the warrants issued, and options granted, by us in the three years preceding the filing of this registration statement that were not registered under the Securities Act.

- (1) Under the 2005 Equity Incentive Plan, we granted stock options to purchase shares of our common stock to certain of our employees, officers, consultants and advisors, as follows: (a) in 2010, we granted stock options to purchase an aggregate of 209,414 shares of our common stock at an exercise price of \$0.65 per share, (b) in 2011, we granted stock options to purchase 121,375 shares of our common stock at an exercise price of \$0.65 per share, (c) in 2012, we granted stock options to purchase an aggregate of 60,723 shares of our common stock at an exercise price of \$0.65 per share and (d) in 2013 we did not grant any stock options.
- (2) In January 2011, EyeGate S.A.S. issued an aggregate of 98,212 shares of its common stock at a price per share of \$7.96, which shares are exchangeable into shares of our Series D Preferred Stock or common stock.
- (3) In 2012, we issued warrants to investors exercisable for an aggregate of 10,929 shares of our common stock at an initial exercise price of \$0.65 per share. These warrants terminate seven years after the date issued.
- (4) In 2012, 2013, the three months ended March 31, 2014, and April 2014 we issued convertible promissory notes under which we must repay the aggregate principal amount of \$2,490,058. Such notes were amended and restated in June 2014.
- (5) In June, July and December 2014, we issued convertible promissory notes in the principal amount of approximately \$1.27 million, convertible into shares of our common stock and warrants to purchase that number of shares of our common stock equal to the aggregate amount of the principal and interest outstanding under the 2012 Notes, the 2013 Notes and the 2014 Notes divided by the initial public offering price of a share of common stock under this offering, at an exercise price equal to the price per share at which the shares of common stock are sold in this offering.
- (6) In July 2014, we issued 15,036 shares of our common stock in connection with the amendment to our Amended and Restated License Agreement with the University of Miami.
- (7) In September 2014, we issued 2,277 shares of our common stock in connection with the exercise of stock options.

The offers, sales, grants and issuances of the securities described in paragraph (1) were deemed to be exempt from registration under the Securities Act in reliance on Rule 701. The recipients of such securities were our employees, directors, officers, consultants and advisors and received the securities under our 2005 Equity Incentive Plan. Appropriate legends were affixed to the securities issued in these transactions. Each of the recipients of securities in these transactions had adequate access, through employment, business or other relationships, to information about us.

The offer, sale, and issuance of the securities described in paragraphs (2), (3), (4), (5) and (6) were deemed to be exempt from registration under the Securities Act in reliance on Section 4(2) of the Securities Act in that the issuances of the securities to the accredited investors did not involve a public offering. The recipients of the securities in these transactions acquired the securities for investment only and not with a view to or for sale in connection with any distribution thereof, and appropriate legends were affixed to the securities issued in these transactions.

Item 16. Exhibits and Financial Statement Schedules.**(a) Exhibits**

The exhibits to the registration statement are listed in the Exhibit Index attached hereto and incorporated by reference herein.

(b) Financial Statement Schedules

Schedules have been omitted because the information required to be set forth therein is not applicable or is shown in the financial statements or notes thereto.

Item 17. Undertakings

The undersigned registrant hereby undertakes to provide to the underwriters at the closing specified in the Underwriting Agreement, certificates in such denominations and registered in such names as required by the underwriters to permit prompt delivery to each purchaser.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described under Item 14 above, or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes that:

- (1) For purposes of determining any liability under the Securities Act, the information omitted from the form of prospectus filed as part of this registration statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this registration statement as of the time it was declared effective.
- (2) For the purpose of determining any liability under the Securities Act, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Amendment No. 8 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boston, Commonwealth of Massachusetts, on January 26, 2015.

EYEGATE PHARMACEUTICALS, INC.

By: /s/ Stephen From
Stephen From
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 8 to the 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/ Stephen From</u> Stephen From	President, Chief Executive Officer and Director (principal executive officer and principal financial and accounting officer)	January 26, 2015
<u>+</u> Paul Chaney	Director	January 26, 2015
<u>+</u> Morton Goldberg	Director	January 26, 2015
<u>+</u> Praveen Tyle	Director	January 26, 2015
<u>+</u> Thomas Balland	Director	January 26, 2015
<u>+</u> Thomas E. Hancock	Director	January 26, 2015
<u>+</u> Bernard Malfroy-Camine	Director	January 26, 2015
<u>+</u> Mounia Chaoui	Director	January 26, 2015
<u>+By: /s/ Stephen From</u> Stephen From Attorney-in-Fact		

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
1.1**	Form of Underwriting Agreement
3.1**	Fourth Amended and Restated Certificate of Incorporation of the Registrant, dated as of December 8, 2009, Certificate of Amendment to Fourth Amended and Restated Certificate of Incorporation of the Registrant, dated as of June 15, 2010, Certificate of Amendment to Fourth Amended and Restated Certificate of Incorporation of the Registrant, dated as of December 29, 2010, and Certificate of Third Amendment to Fourth Amended and Restated Certificate of Incorporation of the Registrant, dated as of June 17, 2014.
3.2**	By-laws of the Registrant
3.3**	Form of Restated Certificate of Incorporation of the Registrant (to be effective upon the closing of this offering)
3.4**	Form of Amended and Restated Bylaws of the Registrant (to be effective upon the closing of this offering)
3.5**	Certificate of Fourth Amendment to Fourth Amended and Restated Certificate of Incorporation of the Registrant
4.1**	Specimen Stock Certificate evidencing the shares of common stock
4.2**	Form of Underwriters' Warrant Agreement
5.1**	Opinion of Burns & Levinson LLP
10.1**	2005 Equity Incentive Plan, as amended
10.2**	2014 Equity Incentive Plan
10.3**	Employee Stock Purchase Plan
10.4†**	Transaction Protocol (License Agreement), by and between Optis B.V., Optis France SA, and Mrs. Francine Behar-Cohen, dated as of July 23, 1999
10.5†**	Amended and Restated License Agreement, by and between University of Miami and EyeGate Pharma SA (f/k/a Optis France SA), dated as of December 16, 2005
10.6**	Form of Indemnification Agreement
10.7#**	Form of Second Amended and Restated Employment Agreement by and between the Registrant and Stephen From (to be effective upon closing of this offering)
10.8#**	Form of Amended and Restated Offer of Employment by and between the Registrant and Michael Manzo (to be effective upon closing of this offering)
10.9**	Form of Notice of Stock Option Grant pertaining to the 2014 Equity Incentive Plan
10.10**	Form of Notice of Stock Unit Award pertaining to the 2014 Equity Incentive Plan
10.11†**	First Amendment to First Amended and Restated License Agreement of and between EyeGate Pharma SA and University of Miami, dated as of July 7, 2014
21.1**	Subsidiaries of the Registrant
23.1	Consent of Independent Registered Accounting Firm
23.2**	Consent of Burns & Levinson LLP (included in Exhibit 5.1)
24.1**	Power of Attorney

** Previously filed.

† Confidential treatment requested as to portions of the exhibit. Confidential materials omitted and filed separately with the Securities and Exchange Commission.

Management contract or compensatory plan or arrangement.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the inclusion in this Amendment No. 8 to the Registration Statement of EyeGate Pharmaceuticals, Inc. (the "Company") on Form S-1 (333-197725) to be filed on or about January 26, 2015 of our report dated May 13, 2014, except for Note 2 and Note 15, Reverse Stock Split, as to which date is September 25, 2014, on our audits of the consolidated financial statements as of December 31, 2013 and 2012 and for each of the years in the two-year period ended December 31, 2013 and the cumulative period from December 26, 2004 (inception) to December 31, 2013. Our report includes an explanatory paragraph about the existence of substantial doubt concerning the Company's ability to continue as a going concern. We also consent to the reference to our firm under the caption "Experts" in the Registration Statement on Form S-1.

/s/ EisnerAmper LLP

New York, New York
January 26, 2015