

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

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

Zevra Therapeutics, Inc.
(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

20-5894398
(I.R.S. Employer
Identification No.)

**1180 Celebration Boulevard, Suite 103
Celebration, FL 34747**

(Address of Principal Executive Offices) (Zip Code)

**Zevra Therapeutics, Inc.
Amended and Restated 2014 Equity Incentive Plan**
(Full Title of the Plan)

**R. LaDuane Clifton, CPA
Chief Financial Officer, Secretary and Treasurer
Zevra Therapeutics, Inc.
1180 Celebration Boulevard, Suite 103
Celebration, FL 34747**

(Name and Address of Agent for Service)

(321) 939-3416

(Telephone Number, Including Area Code, of Agent for Service)

Copies to:

**Nathan Ajiashvili, Esq.
Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020
(212) 906-1200**

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 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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 2,781,837 shares of the Registrant's Common Stock to be issued pursuant to the Registrant's Amended and Restated 2014 Equity Incentive Plan (the "*A&R 2014 Plan*"). A Registration Statement of the Registrant on Form S-8 relating to the A&R 2014 Plan is effective.

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

The contents of the Registration Statements on Form S-8 (File Nos. [333-203703](#), [333-210369](#), [333-216858](#), [333-224062](#), [333-230041](#), [333-236794](#), [333-252743](#), [333-257429](#)), including any amendments thereto, as filed with the Securities and Exchange Commission (the "*Commission*"), are incorporated herein by reference and made a part of this Registration Statement.

ITEM 8. EXHIBITS

Exhibit Number	Description of the Exhibit
4.1	<u>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. 001-36913) filed on April 21, 2015)</u>
4.2	<u>Certificate of Amendment of Amended and Restated Certificate of Incorporation of the Registrant, effective as of December 23, 2020 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-36913) filed on December 23, 2020)</u>
4.3	<u>Certificate of Amendment of Certificate of Incorporation of the Registrant, effective as of February 21, 2023 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-36913) filed on February 24, 2023)</u>
4.4	<u>Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-36913) filed on February 24, 2023)</u>
5.1*	<u>Opinion of Latham and Watkins LLP</u>
23.1*	<u>Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.</u>
23.2*	<u>Consent of RSM US LLP, Independent Registered Public Accounting Firm.</u>
23.3*	<u>Consent of Latham & Watkins LLP (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney (included on the signature page).</u>
99.1	<u>Amended and Restated 2014 Equity Incentive Plan (incorporated by reference to Exhibit 10.4 to the Registrant's Quarterly Report on Form 10-Q (File No. 36913) filed on August 13, 2021)</u>
99.2	<u>Form of Stock Option Grant Notice and Stock Option Agreement under 2014 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.15 to the Registrant's Registration Statement on Form S-1 (File No. 333-202660) filed on March 11, 2015)</u>
99.3	<u>Form of Restricted Stock Unit Grant Notice and Restricted Stock Unit Award Agreement under 2014 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.16 to the Registrant's Registration Statement on Form S-1 (File No. 333-202660) filed on March 11, 2015)</u>
107.1*	<u>Filing Fee Table</u>

* Filed herewith

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 the City of Celebration, State of Florida, on this 7th day of March, 2023.

Zevra Therapeutics, Inc.

By: /s/ R. LaDuane Clifton
R. LaDuane Clifton, CPA
Chief Financial Officer, Secretary and Treasurer

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Richard W. Pascoe, and R. LaDuane Clifton, CPA and each or any one of them, his 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 (including post-effective amendments) to this Registration Statement, and to file the same, with all 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 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.

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/ Richard W. Pascoe</u> Richard W. Pascoe	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 7, 2023
<u>/s/ R. LaDuane Clifton</u> R. LaDuane Clifton, CPA	Chief Financial Officer, Secretary and Treasurer <i>(Principal Financial Officer)</i>	March 7, 2023
<u>/s/ Timothy J. Sangiovanni</u> Timothy J. Sangiovanni, CPA	Senior Vice President, Corporate Controller <i>(Principal Accounting Officer)</i>	March 7, 2023
<u>/s/ Travis C. Mickle, Ph.D.</u> Travis C. Mickle, Ph.D.	President and Director	March 7, 2023
<u>/s/Matthew R. Plooster</u> Matthew R. Plooster	Chairman of the Board of Directors	March 7, 2023
<u>/s/ Tamara A. Favorito</u> Tamara A. Favorito	Director	March 7, 2023
<u>/s/ Joseph B. Saluri</u> Joseph B. Saluri	Director	March 7, 2023
<u>/s/ David S. Tierney</u> David S. Tierney	Director	March 7, 2023
<u>/s/ Christopher Posner</u> Christopher Posner	Director	March 7, 2023

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March 7, 2023

Zevra Therapeutics, Inc.
 1180 Celebration Boulevard, Suite 103
 Celebration, FL 34747

Re: Registration Statement on Form S-8; 2,781,837 shares of Zevra Therapeutics, Inc. Common Stock, \$0.0001 par value per share

To the addressee set forth above:

We have acted as special counsel to Zevra Therapeutics, 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 2,781,837 shares of common stock of the Company, \$0.0001 par value per share (the "*Shares*"), issuable under the Amended and Restated 2014 Equity Incentive Plan (the "*Plan*"). 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.

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 Plan, assuming in each case that the individual grants or awards under the Plan are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plan (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 the Registration Statement (Form S-8) pertaining to the Amended and Restated 2014 Equity Incentive Plan of Zevra Therapeutics, Inc. of our report dated March 7, 2023, with respect to the consolidated financial statements of Zevra Therapeutics, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Orlando, Florida

March 7, 2023

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Zevra Therapeutics, Inc. (f/k/a KemPharm, Inc.) of our report dated March 30, 2022, relating to the financial statements of KemPharm, Inc. for the year ended December 31, 2021, appearing in the Annual Report on Form 10-K of Zevra Therapeutics, Inc. for the year ended December 31, 2022.

/s/ RSM US LLP

Orlando, Florida
March 7, 2023

CALCULATION OF FILING FEE TABLE

FORM S-8

(Form Type)

Zevra Therapeutics, Inc.

(Exact Name of Registrant as Specified in its Charter)

Table I: Newly Registered Securities

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Amended and Restated 2014 Equity Incentive Plan	Equity	Common Stock, par value \$ 0.0001 per share	Rule 457(c) and 457(h)	2,781,837(2)	\$5.45(3)	\$15,161,011.65	\$110.20 per million dollars	\$1,670.75
Total Offering Amounts						\$15,161,011.65		\$1,670.75
Total Fee Offsets								\$-
Net Fee Due								\$1,670.75

(1) 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 Zevra Therapeutics, Inc. Amended and Restated 2014 Equity Incentive Plan (the "*A&R 2014 Plan*") 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 A&R 2014 Plan.

(2) Consists of 2,781,837 shares of Common Stock that may become issuable under the A&R 2014 Plan pursuant to its terms.

(3) 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 2, 2023.