

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

**FORM S-1
REGISTRATION STATEMENT
UNDER THE
SECURITIES ACT OF 1933**

SCORPIUS HOLDINGS, 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)

26-2844103
(IRS Employer
Identification No.)

**627 Davis Drive, Suite 300
Morrisville, North Carolina 27560
(919) 240-7133**

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

**Jeffrey Wolf
Chief Executive Officer
627 Davis Drive, Suite 300
Morrisville, North Carolina 27560
(919) 240-7133**

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

Copies to:

**Leslie Marlow, Esq.
Hank Gracin, Esq.
Melissa Palat Murawsky, Esq
Blank Rome LLP
1271 Avenue of the Americas
New York, New York 10020
(212) 885-5000**

**Ron Ben-Bassat, Esq.
Angela Gomes, Esq.
Sullivan & Worcester LLP
1251 Avenue of the Americas
New York, New York 10020
(212) 660-5003**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement is declared effective.

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. (File No. 333-279092)

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, 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

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.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, with respect to the registration on a firm commitment basis of \$1,380,000 shares of common stock issuable upon the exercise of warrants to purchase shares of common stock which may be purchased by the representative of the underwriters in connection with the exercise of its over-allotment option. The contents of the earlier registration statement on Form S-1 (File No. 333-279092) initially filed by the Registrant with the Securities and Exchange Commission (the "**Commission**") on May 3, 2024, as amended by Pre-Effective Amendment No. 1 filed with the Commission on May 13, 2024 (the "**Prior Registration Statement**"), which was declared effective by the Commission on May 13, 2024 at 5:30 p.m., and all exhibits thereto are incorporated in this Registration Statement by reference.

This Registration Statement is being filed solely to increase the amount of securities offered pursuant to the Prior Registration Statement. The additional securities that are being registered for sale pursuant to this Registration Statement are in an amount and at a price that together represents no more than 20% of the maximum aggregate offering price set forth in Exhibit 107 to the Prior Registration Statement.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

Exhibit	Description	Filed Herewith	Incorporated by Reference		
			Form	Period Ending/Date of Report	Exhibit
5.1	Opinion of Blank Rome LLP	X			
23.1	Consent of Independent Registered Public Accounting Firm, BDO USA, P.C.	X			
23.2	Consent of Blank Rome LLP (contained in Exhibit 5.1)	X			
24.1	Power of Attorney (included on the signature page to the Registration Statement on Form S-1 of the Registrant (File No. 333-279092) and incorporated herein by reference)		S-1		05/03/2024
107	Filing Fee Table	X			

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Morrisville, State of North Carolina, on May 13, 2024.

SCORPIUS HOLDINGS, INC.

By: /s/ Jeffrey Wolf
Jeffery Wolf
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-1 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/ Jeffrey Wolf</u> Jeffrey Wolf	Chief Executive Officer, President and Chairman of the Board (Principal Executive Officer)	May 13, 2024
<u>/s/ William I. Ostrander</u> William I. Ostrander	Chief Financial Officer and Secretary(Principal Financial Officer and Principal Accounting Officer)	May 13, 2024
<u>*</u> John Monahan, Ph. D	Director	May 13, 2024
<u>*</u> John K.A. Prendergast, Ph.D.	Director	May 13, 2024
<u>*</u> Edward B. Smith III	Director	May 13, 2024

*By: /s/ Jeffrey Wolf
Jeffrey Wolf,
Attorney-in-fact

BLANKROME

1271 Avenue of the Americas | New York, NY 10020
blankrome.com

May 13, 2024

Scorpius Holdings, Inc.
627 Davis Drive, Suite 400
Morrisville, North Carolina, 27560

Re: Scorpius Holdings, Inc
Registration Statement on Form S-1

Ladies and Gentlemen:

We have acted as securities counsel to Scorpius Holdings, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission of the Registration Statement on Form S-1 filed by the Company with the Securities and Exchange Commission (the "**Commission**") on May 13, 2024 (the "**Registration Statement**") pursuant to the requirements of Rule 462(b) of the Securities Act of 1933, as amended (the "**Act**"). The Registration Statement incorporates by reference the Registration Statement filed by the Company on May 3, 2024, as amended by Pre-Effective Amendment No. 1 filed with the Commission on May 13, 2024 (as amended, the "**Original Registration Statement**", File No. 333-279092). The Registration Statement relates to the registration under the Act of up to an additional \$1,380,000 of shares of common stock (the "Warrant Shares") issuable upon exercise common warrants ("**Common Warrants**") to purchase shares of common stock that may be issued in connection with the offering. This opinion is being delivered at the request of the Company and in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated by the Commission.

In our capacity as counsel to the Company, we have reviewed the (i) Registration Statement, (ii) the form of the Common Warrants filed as an exhibit to the Registration Statement, (iii) resolutions adopted by the Board of Directors of the Company, (iv) the third amended and restated certificate of incorporation, as amended, of the Company, (v) the second amended and restated bylaws of the Company, (vi) the form of underwriting agreement filed as an exhibit to the Registration Statement, and (vii) such other corporate records, agreements, certificates, including, but not limited to, certificates or comparable documents of public officials and of officers and representatives of the Company, statutes and other instruments and documents as we considered relevant and necessary as a basis for the opinions hereinafter expressed.

In rendering this opinion, we have assumed, without inquiry, (i) the authenticity of all documents submitted to us as originals; (ii) the conformity to the original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies; (iii) the legal capacity of all natural persons and the genuineness of all signatures on the Registration Statement and all documents submitted to us; and (iv) that the books and records of the Company are maintained in accordance with proper corporate procedures. As to various questions of fact material to such opinions, we have relied upon statements or certificates of officials and representatives of the Company and others.

Based on the foregoing, and subject to the qualifications, exceptions and assumptions stated herein, we are of the opinion that:

1. The Common Warrants have been duly authorized by the Company and, when delivered and paid for in accordance with the terms of the underwriting agreement, will be valid and binding obligations of the Company.
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2. The Warrant Shares have been duly authorized for issuance and, when issued and delivered against payment therefor upon the exercise of the applicable Common Warrants in accordance with the terms therein, the Warrant Shares will be validly issued, fully paid and non-assessable.

We are opining solely on (i) all applicable statutory provisions of Delaware corporate law, including the rules and regulations underlying those provisions, all applicable provisions of the Delaware Constitution and all applicable judicial and regulatory determinations, all as in effect on the date hereof, and (ii) as to the Common Warrants constituting valid and legally binding obligations of the Company, the applicable laws of the State of New York in effect on the date hereof that, in our experience, are normally applicable to transactions of the type contemplated by the Common Warrants. We express no opinion with respect to the laws of any other jurisdiction.

With regard to our opinion concerning the Common Warrants constituting valid and binding obligations of the Company:

1. Our opinion is subject to, and may be limited by, (a) applicable bankruptcy, reorganization, insolvency, moratorium, fraudulent conveyance, debtor and creditor, and similar laws which relate to or affect creditors' rights generally, and (b) general principles of equity (including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing) regardless of whether considered in a proceeding in equity or at law.

2. Our opinion is subject to the qualification that the availability of specific performance, an injunction or other equitable remedies is subject to the discretion of the court before which the request is brought.

3. We express no opinion as to any provision of the Warrants: (a) purporting to indemnify a party from its own conduct; (b) purporting to waive or release any rights or agree not to assert set-offs or claims of any kind; (c) purporting to prohibit oral amendments or oral waivers of provisions; (d) purporting to confer jurisdiction on a court to adjudicate any controversy relating to such agreements; (e) purporting to waive any objection to the laying of venue or any claim that an action or proceeding has been brought in an inconvenient forum; (f) purporting to waive trial by jury; (g) relating to indemnification and contribution provisions; (h) relating to releases of claims; (i) relating to liability limitations; (j) as to choice of law provisions; or (k) pursuant to which the parties agree to agree to any matter in the future.

4. We express no opinion as to whether a state court outside of the State of New York or a federal court of the United States would give effect to the choice of New York law or jurisdiction provided for in the Warrants.

We hereby consent to the filing of this opinion as an Exhibit to the Registration Statement. We also hereby consent to the use of our name as your counsel under "Legal Matters" in the prospectus constituting part of the Registration Statement. In giving this consent, we do not thereby concede that we come within the categories of persons whose consent is required by the Securities Act or the General Rules and Regulations promulgated thereunder. This opinion is strictly limited to the matters stated herein and no other or more extensive opinion is intended, implied or to be inferred beyond the matters expressly stated herein. This opinion letter is not a guaranty nor may one be inferred or implied.

Very truly yours,

/s/ Blank Rome LLP
BLANK ROME LLP

Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference into this Registration Statement on Form S-1 of our report dated April 26, 2024, relating to the consolidated financial statements of Scorpius Holdings, Inc. (the Company), which is incorporated by reference in the Registration Statement on Form S-1 (No. 333-279092). Our report contains an explanatory paragraph regarding the Company's ability to continue as a going concern.

We also consent to the reference to us under the caption "Experts" in such Registration Statement.

/s/ BDO USA, P.C.
Raleigh, North Carolina

May 13, 2024

Calculation of Filing Fee Table

S-1
(Form Type)

Scorpius Holdings, Inc.
(Exact Name of Registrant as Specified in its Charter)

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price ⁽¹⁾⁽²⁾	Fee Rate	Amount of Registration Fee ⁽³⁾	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial effective date	Filing Fee Previously Paid In Connection with Unsold Securities to be Carried Forward
Equity	Common Warrants to purchase shares of common stock ⁽⁴⁾	Rule 457(i)	-	-	-	-	-				
Equity	Common stock issuable upon exercise of the Warrant	Rule 457(o)	-	-	\$ 1,380,000	\$ 0.00014760	\$ 203.69				
Total Offering Amounts					\$ 1,380,000		\$ 203.69				
Total Fees Previously Paid											
Total Fee Offsets											
Net Fee Due							\$ 203.69				

(1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended (the "Securities Act").

(2) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the "Securities Act"), this registration statement also covers any additional shares of common stock which become issuable by reason of any share dividend, share split, recapitalization or any other similar transaction without receipt of consideration which results in an increase in the number of shares of common stock outstanding.

(3) Calculated pursuant to Rule 457(o) under the Securities Act based on the proposed maximum offering price.

(4) No separate registration fee required pursuant to Rule 457 under the Securities Act.