

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

FORM S-8

REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

MARIMED INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware

27-4672745

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

10 Oceana Way

Norwood, Massachusetts 02062

(Address, including zip code, of principal executive offices)

(617) 795-5140

(Registrant's Telephone Number, Including Area Code)

**MARIMED INC. AMENDED AND RESTATED
2018 STOCK AWARD AND INCENTIVE PLAN, AS AMENDED**
(Full title of the plans)

**Susan Villare
Chief Financial Officer**

10 Oceana Way

Norwood, Massachusetts 02062

(781) 277-0007

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

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.

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EXPLANATORY NOTE

On August 14, 2019, the Registrant's Board of Directors (the "Board") adopted, subject to stockholder approval at the annual meeting of stockholders of the Registrant on September 26, 2019, the MariMed Inc. Amended and Restated 2018 Stock Award and Incentive Plan (the "Original Plan"). On May 28, 2021, the Board adopted, subject to stockholder approval at the annual meeting of stockholders of the Registrant on September 23, 2021, an amendment to the Original Plan, increasing the number of shares of Common Stock reserved and available for issuance under the Original Plan from 40 million to 70 million.

On February 4, 2021, the Registrant filed a Registration Statement on Form S-8 (File No. 333-252719) (the "Initial Registration Statement") with the U.S. Securities and Exchange Commission (the "Commission") to register, in part, the offer and sale of 30,422,501 shares of Common Stock under the Original Plan. This Registration Statement is filed to register the offer and sale of the remaining 39,577,499 shares of Common Stock under the Original Plan, as amended, and is submitted in accordance with General Instruction E to Form S-8 regarding Registration of Additional Securities. The additional shares are of the same class as other securities for which the Initial Registration Statement is effective. Pursuant to General Instruction E to Form S-8, this Registration Statement on Form S-8 incorporates by reference the contents of the Initial Registration Statement.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant is subject to the informational and reporting requirements of Sections 13(a), 14, and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files reports, proxy statements, and other information with the Commission. The following documents, which are on file with the Commission, are incorporated in this Registration Statement by reference:

1. The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2022, as amended;
2. The Registrant's Current Reports on Form 8-K filed with the Commission on January 24, 2023 and March 6, 2023; and
3. The description of the Registrant's Common Stock contained in the Registrant's Registration Statement on Form 10, effective on February 24, 2012, registering such shares pursuant to Section 12 of the Exchange Act, including any amendment or report filed for the purposes of updating such information.

All documents subsequently filed pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. Unless expressly incorporated into this Registration Statement, a report furnished but not filed on

Form 8-K shall not be incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated by reference herein 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 subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

Exhibit Number	Description of Exhibit
5.1*	<u>Opinion of Kurzman Eisenberg Corbin & Lever, LLP, counsel to the Registrant.</u>
23.1*	<u>Consent of Kurzman Eisenberg Corbin & Lever, LLP (included in Exhibit 5.1)</u>
23.2*	<u>Consent of M&K CPAS, PLLC, Independent Registered Public Accounting Firm for MariMed Inc., dated March 3, 2023.</u>
24.1*	<u>Power of Attorney (included on the signature page of the Registration Statement).</u>
99.1	<u>Amended and Restated 2018 Stock Award and Incentive Plan, as filed with the Registrant's Definitive Proxy Statement on Schedule 14A as Appendix A, filed with the U.S. Securities and Exchange Commission on August 26, 2019 and incorporated herein by reference.</u>
99.2	<u>Amendment to the Amended and Restated 2018 Stock Award and Incentive Plan, as filed with the Registrant's Quarterly Report on Form 10-Q for the quarter ended September 30, 2021, as Exhibit 10.7.1, filed with the U.S. Securities and Exchange Commission on November 15, 2021 and incorporated herein by reference.</u>
107*	<u>Filing Fee Table.</u>

*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 Norwood, Commonwealth of Massachusetts, on March 7, 2023.

MARIMED INC.

By:

/s/ Susan M. Villare

Susan M. Villare
Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Jon R. Levine and Susan M. Villare, and each of them, as his or her true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him or her in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments or any abbreviated registration statement and any amendments thereto filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, increasing the number of securities for which registration is sought), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact, proxy, and agent 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 for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact, proxy and agent, or his or her substitute, may lawfully do or cause to be done by virtue hereof.

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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jon R. Levine</u> Jon R. Levine	President, Chief Executive Officer and Director (principal executive officer)	March 7, 2023
<u>/s/ Susan M. Villare</u> Susan M. Villare	Chief Financial Officer (principal financial officer)	March 7, 2023
<u>/s/ Edward Gildea</u> Edward Gildea	Director and Chairman of the Board	March 7, 2023
<u>/s/ David Allen</u> David Allen	Director	March 7, 2023
<u>/s/ Eva Selhub</u> Eva Selhub	Director	March 7, 2023

CALCULATION OF FILING FEE TABLES

Form S-8
(Form Type)MARIMED INC.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Share (2)	Minimum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.001 par value per share, MariMed Inc. Amended and Restated 2018 Stock Award and Incentive Plan, as amended	Rule 457(c) and Rule 457(h)	39,577,499 (3)	\$0.45	\$17,809,874.60	\$0.0001102	\$1,962.65
Total Offering Amounts					\$17,809,874.60		--
Total Fees Previously Paid							--
Total Fee Offsets (4)							--
Net Fee Due							\$1,962.65

(1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of common stock, par value \$0.001 per share (“Common Stock”) of MariMed Inc. (the “Registrant”) issuable under the MariMed Inc. Amended and Restated 2018 Stock Award and Incentive Plan, as amended (the “Plan”), which become issuable by reason of any future stock dividend, stock split, recapitalization or other similar transaction or to cover such additional shares as may hereinafter be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or certain other capital adjustments, effected without the receipt of consideration by the Registrant, which results in an increase in the number of the outstanding shares of Common Stock.

(2) The price of \$0.45 per share, which is the average of the high and low sale prices of the Registrant’s Common Stock as reported on the OTCQX on February 28, 2023, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended.

(3) This Form S-8 registers 39,577,499 additional shares of the Registrant's Common Stock reserved for issuance under the Plan. The Registrant previously registered an aggregate of 30,422,501 shares of Common Stock issuable under the Plan on the Registration Statement on Form S-8, filed with the Securities and Exchange Commission on February 4, 2021 (File No. 333-252719).

(4) The Registrant does not have any fee offsets.

KURZMAN EISENBERG CORBIN & LEVER, LLP
Attorneys at Law

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White Plains, New York 10601

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Correspondence Should Be Sent
to the White Plains Address Only

ksteiner@kelaw.com
(914) 993-6054

March 3, 2023

MariMed Inc.
10 Oceana Way
Norwood, Massachusetts 02062

Re: Registration Statement on Form S-8

Dear Sirs:

We have acted as counsel to MariMed Inc., a Delaware corporation (the "Company"), in connection with the preparation of a registration statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Act"), for the purpose of registering under the Act an aggregate of 39,577,499 shares (the "Shares") of the Company's common stock, par value \$0.001 per share (the "Common Stock") issuable under the Company's Amended and Restated 2018 Stock Award and Incentive Plan, as amended (the "Plan").

We have examined the Registration Statement, the Plan, the originals, or duplicates or certified or conformed copies, of such corporate records, agreements, documents and other instruments and have made such other investigations as we have deemed relevant and necessary in connection with the opinions hereinafter set forth.

In rendering the opinion set forth below, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as duplicates or certified or conformed copies and the authenticity of the originals of such latter documents.

Based upon the foregoing, we are of the opinion that the shares of Common Stock issuable under the Plan, and upon exercise of options to be granted pursuant to the Plan, have been duly and validly authorized for issuance and when issued and delivered as contemplated by the Plan will be legally issued, fully paid and non-assessable.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving this opinion, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the SEC thereunder.

Very truly yours,

KURZMAN EISENBERG CORBIN & LEVER, LLP

By: /s/ Katherine R. Steiner
Katherine R. Steiner, Partner



CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation, by reference, in this Registration Statement of MariMed Inc. (the "Company") on Form S-8 of our report dated March 3, 2023 relating to the consolidated balance sheets of the Company as of December 31, 2022 and 2021, and the related consolidated statements of operations, stockholders' equity and cash flows for each of the years in the two-year period ended December 31, 2022, and the related notes, as appearing in the annual report on Form 10-K of the Company for the years ended December 31, 2022 and 2021. We also consent to the reference to us under the heading "Experts" in such prospectus.

/s/ M&K CPA's, PLLC

Houston, TX
March 3, 2023