

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

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

TWIN VEE POWERCATS CO.

(Exact name of registrant as specified in its charter)

<p><b>Delaware</b> (State or other jurisdiction of incorporation or organization)</p>	<p><b>3730</b> (Primary Standard Industrial Classification Code Number)</p>	<p><b>27-1417610</b> (I.R.S. Employer Identification Number)</p>
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**Twin Vee PowerCats Co.**  
3101 S. US-1  
Ft. Pierce, Florida 34982  
(772) 429-2525

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

**Joseph C. Visconti**  
Chief Executive Officer and President  
Twin Vee PowerCats Co.  
3101 S. US-1  
Ft. Pierce, Florida 34982  
(772) 429-2525

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

*With copies to:*

**Leslie Marlow, Esq.**  
**Hank Gracin, Esq.**  
**Patrick J. Egan, Esq.**  
**Gracin & Marlow LLP**  
**The Chrysler Building**  
405 Lexington Avenue, 26<sup>th</sup> Floor  
New York, New York 10174  
(212) 907-6457

**Gregory Sichenzia, Esq.**  
**Jay Yamamoto, Esq.**  
**Sichenzia Ross Ference LLP**  
1185 Avenue of the Americas, 31<sup>st</sup> Floor  
New York, New York 10036  
Tel: (212) 930-9700

**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.  (File No. 333-255134)

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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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 to Section 7(a)(2)(B) of the Securities Act.

## CALCULATION OF REGISTRATION FEE

<u>Title of Each Class of Securities to be Registered</u>	<u>Proposed Maximum Aggregate Offering Price<sup>(1)(2)</sup></u>	<u>Amount of Registration Fee<sup>(2)</sup></u>
Common Stock, \$0.001 par value per share <sup>(3)</sup>	\$ 2,990,000	\$ 326.21
Representative's Warrants <sup>(4)</sup>	—	—
Common Stock issuable upon exercise of Representative's Warrants <sup>(3)(6)</sup>	\$ 186,875	\$ 20.39
<b>Total</b>	<b>\$ 3,176,875</b>	<b>\$ 346.60</b>

- (1) The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$18,816,875 on a registration statement on Form S-1, as amended (File No. 333-255134), which was declared effective by the Securities and Exchange Commission on July 20, 2021. In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the Securities Act), an additional amount of securities having a proposed maximum aggregate offering price of \$3,176,875 is hereby registered, which includes shares of common stock that may be issued upon exercise of a 45-day option granted to the representative of the underwriters.
- (2) Estimated solely for the purpose of computing the amount of the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.
- (3) Pursuant to Rule 416, the securities being registered hereunder include such indeterminate number of additional securities as may be issued after the date hereof as a result of stock splits, stock dividends or similar transactions.
- (4) No additional registration fee is required pursuant to Rule 457(g).
- (5) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g) under the Securities Act. We have agreed to issue to the representative of the underwriters warrants to purchase the number of shares of our common stock (the "Representative's Warrants") in the aggregate equal to five percent (5%) of the shares of our common stock to be issued and sold in this offering (including shares issuable upon exercise of the over-allotment option described herein). The Representative's Warrants are exercisable for a price per share equal to 125% of the public offering price. As estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g), the proposed maximum aggregate offering price of the Representative's Warrants is \$186,875, which is equal to 125% of \$149,500 (5% of \$2,990,000).

**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 on Form S-1 is being filed by Twin Vee PowerCats Co., a Delaware corporation (the "Registrant"), pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-255134) (the "Prior Registration Statement"), initially filed by the Registrant on April 8, 2021 and declared effective by the Securities and Exchange Commission on July 20, 2021. This Registration Statement covers the registration of additional securities with a proposed maximum offering price of \$3,176,875, which consist of: (i) shares of the Registrant's common stock, \$0.001 par value per share (the "Common Stock"), (ii) representative's warrants (the "Representative's Warrants") and (iii) shares of Common Stock issuable upon exercise of the Representative's Warrants. The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the registration statement declared effective on July 20, 2021.

The required opinions of counsel and related consents and accountants' consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
5.1*	<a href="#">Opinion of Gracin &amp; Marlow, LLP</a>
23.1*	<a href="#">Consent of Grassi &amp; Co., P.C., Independent Registered Public Accounting Firm</a>
23.2*	<a href="#">Consent of Gracin &amp; Marlow, LLP. (included in Exhibit 5.1)</a>
24.1**	Power of Attorney

\* Filed herewith

\*\* Previously filed on the signature page to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-255134), originally filed with the Securities and Exchange Commission on February 12, 2021 and incorporated by reference herein.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Melville, State of New York, on July 20, 2021.

**TWIN VEE POWERCATS CO.**

/s/ Joseph C. Visconti  
Joseph C. Visconti  
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>/s/ Joseph C. Visconti</u> Joseph C. Visconti	Chief Executive Officer, President and Director	July 20, 2021
<u>*</u> Donna Barnett	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	July 20, 2021
<u>*</u> Preston Yarborough	Vice President and Director	July 20, 2021
<u>*</u> James Melvin	Director	July 20, 2021
<u>*</u> Neil Ross	Director	July 20, 2021
<u>*</u> Steven A. Shallcross	Director	July 20, 2021
<u>*By: /s/ Joseph C. Visconti</u> Joseph C. Visconti Attorney-In-Fact		

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The Chrysler Building  
 405 Lexington Avenue, 26<sup>th</sup> Floor  
 New York, New York 10174  
 Telephone: (212) 907-6457  
 Facsimile: (212) 208-4657

July 20, 2021

The Board of Directors  
 Twin Vee Powercats Co.  
 101 S. US-1  
 Ft. Pierce, Florida 34982

**Re: Registration Statement on Form S-1 (File No. 333-255134) and Registration Statement filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended**

Ladies and Gentlemen:

We have acted as U.S. securities counsel to Twin Vee PowerCats Co., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), of a Registration Statement on Form S-1 (File No. 333-255134) (as amended through the date hereof, the "Initial Registration Statement") and a registration statement relating to the Initial Registration Statement filed on the date hereof pursuant to Rule 462(b) promulgated under the Securities Act (the "462(b) registration Statement") and together with the Initial Registration Statement, the "Registration Statement").

The 462(b) registration Statement relates to the registration by the Company of up to \$3,176,875 of the Company's Securities (as defined below) consisting of (i) up to \$2,990,000 of shares (the "Additional Shares") of the Company's common stock, par value \$0.001 per share (the "Common Stock"); (ii) \$186,875 of warrants (the "Additional Representative's Warrants") to purchase shares of Common Stock of the Company to be issued to the Representative (as defined below) of the several Underwriters (as defined below) as additional compensation pursuant to the Underwriting Agreement (as defined below), and (iii) shares of Common Stock issuable upon exercise of the Representative's Warrants (the "Additional Representative's Warrant Shares"). The Additional Shares, the Additional Representative's Warrants and the Additional Representative's Warrant Shares are collectively referred to as the "Securities". The Securities are to be sold by the Company pursuant to an underwriting agreement (the "Underwriting Agreement") entered into by and between the Company and ThinkEquity, a Division of Fordham Financial Management, Inc., as representative (the "Representative") of the several underwriters named therein (the "Underwriters"), the form of which has been filed as Exhibit 1.1 to the Registration Statement.

The Board of Directors  
 Twin Vee Powercats Co.  
 July 20, 2021  
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In rendering the opinion set forth herein, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or advisable. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all items submitted to us as originals, the conformity with originals of all items submitted to us as copies, and the authenticity of the originals of such copies. As to any facts material to the opinions expressed herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and public officials.

We express no opinion herein as to the laws of any state or jurisdiction other than the substantive laws of the State of New York as it relates to the Additional Representative's Warrants, the General Corporation Law of the State of Delaware (including all related provisions of the Delaware Constitution and all reported judicial decisions interpreting the General Corporation Law of the State of Delaware and the Delaware Constitution) and the federal laws of the United States of America.

Based upon and subject to the foregoing, we are of the opinion that: (i) the Additional Shares have been duly authorized for issuance and, when issued, delivered and paid for in accordance with the terms of the Underwriting Agreement, the Additional Shares will be validly issued, fully paid and non-assessable; (ii) the Additional Representative's Warrants, when executed and delivered by the Company in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Representative's Warrants, will constitute a legal, valid and binding agreement of the Company, enforceable against the Company in accordance with its terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, moratorium and similar laws affecting creditors' rights generally and equitable principles of general applicability; and (iii) the Additional Representative's Warrant Shares have been duly authorized for issuance and, when issued and sold by the Company and delivered by the Company and upon valid exercise thereof and against receipt of the exercise price therefor, in accordance with and in the manner described in the Registration Statement, the Underwriting Agreement and the Additional Representative's Warrants, will be validly issued, fully paid and non-assessable.

We consent to the inclusion of this opinion as an exhibit to the Registration Statement and further consent to all references to us under the caption "Legal Matters" in the Prospectus. In giving this consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Gracin & Marlow, LLP  
 Gracin & Marlow, LLP



**Consent of Independent Registered Public Accounting Firm**

We hereby consent to the inclusion in this Registration Statement on Form S-1 of our report dated March 15, 2021, except for Notes 1, 13 and 14, as to which date is May 28, 2021, relating to the financial statements of Twin Vee Catamarans, Inc. as of and for the years ended December 31, 2020 and 2019. We also consent to the reference to our firm under the heading "Experts" appearing therein.

*Grassi & Co., CPAs, P.C.*

Grassi & Co., CPAs, P.C.

Jericho, New York  
July 20, 2021

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