

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

TWIN VEE POWERCATS CO.

(Exact name of registrant as specified in its charter)

Delaware
*(State or other jurisdiction of
incorporation or organization)*

27-1417610
*(I.R.S. Employer
Identification Number)*

**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 office)*

TWIN VEE POWERCATS CO. AMENDED AND RESTATED 2021 STOCK INCENTIVE PLAN
(Full title of the Plan)

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

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

Copies to:
Leslie Marlow, Esq.
Patrick J. Egan, Esq.
Hank Gracin, Esq.
Blank Rome LLP
1271 Avenue of the Americas
New York, New York 10020
(212) 885-5000
(Name, address and telephone number)

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 pursuant to Section 13(a) of the Exchange Act. ☒

EXPLANATORY NOTE

Twin Vee Powercats Co.(the "Registrant") is filing this Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "SEC") to register an additional 428,400 shares of the Registrant's common stock, par value \$0.001 per share (the "Common Stock"), pursuant to the Registrant's Amended and Restated 2021 Stock Incentive Plan (the "Plan") (resulting from an automatic increase as of January 1, 2024 pursuant to an "evergreen" provision in the Plan). These shares of Common Stock are in addition to and of the same class as the Common Stock for which the Registrant's Registration Statements on Form S-8 were filed with the SEC on April 25, 2023 (File No. 333-271430), May 17, 2022 (File No. 333-265016) and July 23, 2021 (File No. 333-258129) (the "Prior Registration Statements"). The contents of the Prior Registration Statements are incorporated by reference into this Registration Statement pursuant to General Instruction E of Form S-8.

PART II

Item 8. Exhibits.

Exhibit	Description
3.1	Certificate of Incorporation of Twin Vee Powercats Co. (Incorporated by reference to Exhibit 3.6 to the Registrant's Registration Statement on Form S-1, filed on April 8, 2021 (File No. 333-255134))
3.2	Bylaws of Twin Vee Powercats Co. (Incorporated by reference to Exhibit 3.7 to the Registrant's Registration Statement on Form S-1, filed on April 8, 2021 (File No. 333-255134))
5.1*	Opinion of Blank Rome LLP regarding legality of shares of common stock
23.1*	Consent of Grassi & Co., CPAs, P.C., Independent Registered Public Accounting Firm
23.2*	Consent of Blank Rome LLP (contained in Exhibit 5.1)
24.1*	Power of Attorney (contained on signature page hereto)
99.1	Twin Vee Powercats Co. Amended and Restated 2021 Stock Incentive Stock Plan (Incorporated by reference to Exhibit 10.2 to the Registrant's Registration Statement on Form S-1, filed on June 2, 2021 (File No. 333-255134))
99.2	Form of Stock Option Grant Notice, Option Agreement (Incentive Stock Option or Nonstatutory Stock Option) and Notice of Exercise under the Amended and Restated 2021 Stock Incentive Plan (Incorporated by reference to Exhibit 10.2 to the Registrant's Registration Statement on Form S-1, filed on June 2, 2021 (File No. 333-255134))
107*	Filing Fee Table

* 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 Ft. Pierce, Florida, on the 10th day of April, 2024.

TWIN VEE POWERCATS CO.

By: /s/ Joseph C. Visconti
Name: Joseph C. Visconti
Title: President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints Joseph C. Visconti as such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission granting unto each said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, 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 below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ Joseph C. Visconti</u> Joseph C. Visconti	Chief Executive Officer and President (Principal Executive Officer)	April 10, 2024
<u>/s/ Michael P. Dickerson</u> Michael P. Dickerson	Chief Financial and Administrative Officer (Principal Financial Officer and Principal Accounting Officer)	April 10, 2024
<u>/s/ Preston Yarborough</u> Preston Yarborough	Vice President and Director	April 10, 2024
<u>/s/ James Melvin</u> James Melvin	Director	April 10, 2024
<u>/s/ Neil Ross</u> Neil Ross	Director	April 10, 2024
<u>/s/ Bard Rockenbach</u> Bard Rockenbach	Director	April 10, 2024
<u>/s/ Kevin Schuyler</u> Kevin Schuyler	Director	April 10, 2024

BLANKROME

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

April 10, 2024

Twin Vee Powercats Co.
3101 S. US-1
Ft. Pierce, Florida 34982

Re: Twin Vee Powercats Co.
Registration Statement on Form S-8

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the “**Registration Statement**”) filed on the date hereof by Twin Vee Powercats Co., a Delaware corporation (the “**Company**”), with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “**Securities Act**”), with respect to the registration of up to an aggregate of 428,400 shares of the Company’s common stock, par value \$0.001 per share (the “**Shares**”), that may be issued pursuant to the Company’s Amended and Restated 2021 Stock Incentive Plan (the “**Plan**”).

We have examined originals or certified copies of such corporate records of the Company and other certificates and documents of officials of the Company, public officials and others as we have deemed relevant or appropriate for purposes of this opinion letter. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to authentic original documents of all copies submitted to us as conformed and certified or reproduced copies. We have also assumed that all of the shares eligible for issuance under the Plan following the date hereof will be issued for not less than par value.

Based upon, and subject to, the foregoing, it is our opinion that the 428,400 Shares, when sold and issued in accordance with the provisions of the Plan and the Registration Statement and the related prospectus, will be validly issued, fully paid and non-assessable.

The opinions in this opinion letter are qualified in their entirety and subject to the following:

1. We express no opinion as to the laws of any jurisdiction other than the General Corporation Law of the State of Delaware.
2. This opinion is given as of the date hereof and is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated. We assume herein no obligation, and hereby disclaim any obligation, to make any inquiry after the date hereof or to advise you of any future changes in the foregoing or of any facts or circumstances that may hereafter come to our attention.

We consent to the reference to this firm as your counsel in the Registration Statement and to the filing of this opinion as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act and the rules and regulations promulgated thereunder.

Very truly yours,

/s/ BLANK ROME
BLANK ROME LLP

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 27, 2024, relating to the consolidated financial statements of Twin Vee Powercats Co. as of and for the years ended December 31, 2023 and 2022, included in the Company's Form 10-K filed with the Securities and Exchange Commission on March 27, 2024.

/s/ Grassi & Co., CPAs, P.C.
Jericho, New York
April 10, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Twin Vee Powercats Co.
(Exact Name of Registrant as Specified in its Charter)

Table1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price per Unit ⁽²⁾⁽³⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share	Rule 457(c) and Rule 457(h) ⁽³⁾	428,400	\$ 0.92	\$ 394,128	0.00014760	\$ 58.18
Total Offering Amounts					\$ 394,128	0.00014760	\$ 58.18
Total Fee Offsets							—
Net Fee Due							\$ 58.18

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of common stock, which become issuable under the Amended and Restated 2021 Stock Incentive Plan (the “2021 Plan”) by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration, which results in an increase in the number of our outstanding shares of common stock.
- (2) Represents an automatic annual increase equal to 4.5% of the total number of shares of common stock outstanding on December 31 of the preceding calendar year; which increase is provided by the 2021 Plan.
- (3) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and Rule 457(h) under the Securities Act on the basis of the average of the high (\$0.95) and low (\$0.8801) sales prices per share of the common stock on the Nasdaq Capital Market on April 8, 2024.