

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

**Twin Vee PowerCats Co. Amended and Restated 2021 Stock Incentive Plan**  
(Full title of the plan)

**Joseph C. Visconti**  
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.  
Hank Gracin, Esq.  
Patrick Egan, 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 (Check one).

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 1,000,000 shares of the Registrant's common stock, par value \$0.001 per share (the "Common Stock"), pursuant to an amendment to the Registrant's Amended and Restated 2021 Stock Incentive Plan (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 10, 2024 (File No. 333-278605), 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**

Exhibit Number	Description of Document
4.1	<a href="#">Articles of Incorporation filed with the Secretary of State of the State of Florida, dated December 1, 2009 (incorporated by reference to Exhibit 3.1 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on April 8, 2021 (File No. 333-255134))</a>
4.2	<a href="#">Articles of Amendment to the Articles of Incorporation, filed with the Secretary of State of the State of Florida on January 22, 2016 (incorporated by reference to Exhibit 3.2 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on April 8, 2021 (File No. 333-255134))</a>
4.3	<a href="#">Articles of Amendment to the Articles of Incorporation, filed with the Secretary of State of the State of Florida on April 12, 2016 (incorporated by reference to Exhibit 3.3 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on April 8, 2021 (File No. 333-255134))</a>
4.4	<a href="#">Article of Conversion filed with the Secretary of State of the State of Florida, dated April 7, 2021 (incorporated by reference to Exhibit 3.4 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on April 8, 2021 (File No. 333-255134))</a>
4.5	<a href="#">Certificate of Conversion filed with the Secretary of State of the State of Delaware on April 7, 2021 (incorporated by reference to Exhibit 3.5 to the Registration Statement on Form S-1 filed with the Securities and Exchange Commission on April 8, 2021 (File No. 333-255134))</a>
4.6	<a href="#">Certificate of Incorporation of the Registrant (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)).</a>
4.7	<a href="#">Bylaws of the Registrant (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)).</a>
4.8	<a href="#">Twin Vee PowerCats Co. Amended and Restated 2021 Stock Incentive Plan (Incorporated by reference to Exhibit 10.1 to the Registrant's Registration Statement on Form S-1, filed on June 2, 2021 (333-255134)).</a>
4.9	<a href="#">Form of Stock Option Grant Notice, Option Agreement (Incentive Stock Option or Nonstatutory Stock Option) and Notice of Exercise under the Registrant's Amended and Restated 2021 Stock Incentive Plan (Incorporated by reference to Exhibit 10.1 to the Registrant's Registration Statement on Form S-1, filed on June 2, 2021 (File No. 333-255134)).</a>
4.10	<a href="#">Amendment No. 1 to the Twin Vee PowerCats Co. Amended and Restated 2021 Stock Incentive Plan (Incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K, filed with the Securities and Exchange Commission on November 12, 2024)).</a>
5.1*	<a href="#">Opinion of Blank Rome LLP.</a>
23.1*	<a href="#">Consent of Grassi &amp; Co., CPAs, P.C., Independent Registered Public Accounting Firm.</a>
23.2*	<a href="#">Consent of Grassi &amp; Co., CPAs, P.C., Forza X1, Inc.'s Independent Registered Public Accounting Firm.</a>
23.3*	<a href="#">Consent of Blank Rome LLP (included in Exhibit 5.1).</a>
24.1*	<a href="#">Power of Attorney (included on the signature page of this Form S-8).</a>
107*	<a href="#">Filing Fee Table</a>

\* 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 Ft. Pierce, Florida, on this 6<sup>th</sup> day of December, 2024.

#### TWIN VEE POWERCATS CO.

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

#### POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned directors and officers of the Registrant, which is filing a Registration Statement on Form S-8 with the Securities and Exchange Commission under the provisions of the Securities Act of 1933, as amended, hereby constitute and appoint Joseph C. Visconti, the individual's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for the person and in his or her name, place and stead, in any and all capacities, to sign this Registration Statement and any or all amendments or supplements to this Registration Statement, including post-effective amendments, and to file the same, with all exhibits thereto, and other documents in connection therewith with the Securities and Exchange Commission, and does hereby grant unto 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 he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Joseph C. Visconti</u> Joseph C. Visconti	Chief Executive Officer (Principal Executive Officer)	December 6, 2024
<u>/s/ Michael P. Dickerson</u> Michael P. Dickerson	Chief Financial Officer and Administrative Officer (Principal Financial Officer and Principal Accounting Officer)	December 6, 2024

/s/ Preston Yarborough  
Preston Yarborough

Vice President and Director

December 6, 2024

/s/ Neil Ross  
Neil Ross

Director

December 6, 2024

/s/ Marcia Kull  
Marcia Kull

Director

December 6, 2024

/s/ Kevin Schuyler  
Kevin Schuyler

Director

December 6, 2024

---

---

# BLANKROME

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

December 6, 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 1,000,000 shares of the Company's common stock, par value \$0.001 per share (the "**Shares**"), that may be issued pursuant to the Twin Vee PowerCats Co. Amended and Restated 2021 Stock Incentive Plan (the "**Plan**").

In connection with the furnishing of this opinion, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the following documents (collectively, the "Documents"):

1. the Registration Statement; and
2. the Plan and the forms of award agreements relating to awards granted under the Plans.

In addition, we have examined (i) such corporate records of the Company that we have considered appropriate, including a copy of the certificate of incorporation and bylaws of the Company, and (ii) such other certificates, agreements and documents that we deemed relevant and necessary as a basis for the opinions expressed below. We have also relied upon the factual matters contained in the representations and warranties of the Company made in the Documents and upon certificates of public officials and the officers of the Company.

In our examination of the documents referred to above, we have assumed, without independent investigation, the genuineness of all signatures, the legal capacity of all individuals who have executed any of the documents reviewed by us, the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as certified, photostatic, reproduced or conformed copies of valid existing agreements or other documents, the authenticity of all the latter documents and that the statements regarding matters of fact in the certificates, records, agreements, instruments and documents that we have examined are accurate and complete. 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 1,000,000 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 LLP  
BLANK ROME LLP

---



**Exhibit 23.1**

**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. and Subsidiaries 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  
December 6, 2024

---



**Exhibit 23.2**

**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 financial statements of Forza X1, Inc. as of the years ended December 31, 2023 and 2022. Our report includes an explanatory paragraph relating to substantial doubt about Forza X1, Inc.'s ability to continue as a going concern. We also consent to the reference to our firm under the heading "Experts" appearing therein.

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

Jericho, New York  
December 6, 2024

---

## Calculation of Filing Fee Tables

**Form S-8**  
(Form Type)

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

Table 1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered <sup>(1)</sup>	Proposed Maximum Offering Price per Unit	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) <sup>(2)</sup>	1,000,000(2)	\$ 0.3975(2)	\$ 397,500	\$ 0.00015310	\$ 60.86
<b>Total Offering Amounts</b>					\$ 397,500	\$ 0.00015310	\$ 60.86
<b>Total Fee Offsets</b>							—
<b>Net Fee Due</b>							<u>\$ 60.86</u>

(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 the Registrant’s common stock that become issuable in respect of the securities identified in the above table by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant’s receipt of consideration that results in an increase in the number of the outstanding shares of the Registrant’s common stock.

(2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) and Rule 457(h) promulgated under the Securities Act. The offering price per share and the aggregate offering price are based upon the average of the high (\$0.415) and low (\$0.380) sales prices per share of the Registrant’s common stock as reported on the Nasdaq Capital Market as of December 3, 2024.