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

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

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**Taysha Gene Therapies, Inc.**

(Exact name of registrant as specified in its charter)

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

**2836**  
(Primary Standard Industrial  
Classification Code Number)

**84-3199512**  
(I.R.S. Employer  
Identification No.)

**2280 Inwood Road  
Dallas, TX 75235  
(214) 612-0000**

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

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**RA Session II  
President and Chief Executive Officer  
Taysha Gene Therapies, Inc.  
2280 Inwood Road  
Dallas, TX 75235  
(214) 612-0000**

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

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*Copies to:*

**Divakar Gupta  
Darren DeStefano  
Brian F. Leaf  
Madison A. Jones  
Cooley LLP  
55 Hudson Yards  
New York, New York 10001  
(212) 479-6000**

**Robert E. Puopolo  
Seo Salimi  
Goodwin Procter LLP  
100 Northern Avenue  
Boston, Massachusetts 02210  
(617) 570-1000**

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**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.  (333-248559)

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, 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   
Non-Accelerated Filer

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.

#### CALCULATION OF REGISTRATION FEE

Title of Securities Being Registered	Amount to be Registered(1)	Proposed Maximum Aggregate Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(2)
Common Stock, \$0.00001 par value per share	1,484,208	\$20.00	\$29,684,160	\$3,853

- (1) Represents only the additional number of shares being registered and includes 193,592 shares of common stock issuable upon exercise of the underwriters' option to purchase additional shares to cover over-allotments, if any. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-248559).
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the proposed maximum aggregate offering price. The registrant previously registered securities at an aggregate offering price not to exceed \$151,315,840 on a Registration Statement on Form S-1 (File No. 333-248559), which was declared effective by the Securities and Exchange Commission on September 23, 2020. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$20.00 is hereby registered, which includes shares issuable upon the exercise of the underwriters' option to purchase additional shares.

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

**EXPLANATORY NOTE AND  
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), for the sole purpose of increasing the aggregate number of shares of common stock offered by Taysha Gene Therapies, Inc. (the “Registrant”) by 1,484,208 shares, 193,592 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of the Registrant’s common stock. The contents of the Registration Statement on Form S-1, as amended (File No. 333-248559), filed by the Registrant with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act, which was declared effective by the Commission on September 23, 2020, are incorporated by reference into this Registration Statement.

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

## EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	<a href="#"><u>Opinion of Cooley LLP</u></a>
23.1	<a href="#"><u>Consent of Deloitte &amp; Touche LLP, independent registered public accounting firm</u></a>
23.2	<a href="#"><u>Consent of Cooley LLP (included in Exhibit 5.1)</u></a>
24.1	<a href="#"><u>Power of Attorney (included on the signature page of the Registration Statement on Form S-1 (File No. 333-248559), originally filed with the Commission on September 2, 2020 and incorporated herein by reference)</u></a>

**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 Dallas, State of Texas, on the 23rd day of September, 2020.

**TAYSHA GENE THERAPIES, INC.**

By: /s/ RA Session II

Name: RA Session II

Title: President and 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 in the capacities and on the dates indicated.

Name	Position	Date
<u>/s/ RA Session II</u> RA Session II	President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	September 23, 2020
<u>/s/ Kamran Alam</u> Kamran Alam	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	September 23, 2020
<u>*</u> Phillip B. Donenberg	Director	September 23, 2020
<u>*</u> Sean P. Nolan	Director	September 23, 2020
<u>*</u> Paul B. Manning	Director	September 23, 2020
<u>*</u> Sukumar Nagendran, M.D.	Director	September 23, 2020

\*By: /s/ RA Session II

RA Session II

*Attorney-in-Fact*



Divakar Gupta  
T: +1 212 479 6474  
dgupta@cooley.com

September 23, 2020

Taysha Gene Therapies, Inc.  
2280 Inwood Road  
Dallas, Texas 75235

Ladies and Gentlemen:

We have acted as counsel to Taysha Gene Therapies, Inc., a Delaware corporation (the "**Company**"), in connection with the filing by the Company of a Registration Statement on Form S-1 (the "**Registration Statement**") with the Securities and Exchange Commission pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended, covering an underwritten public offering of up to 1,484,208 shares of the Company's common stock, par value \$0.00001 ("**Shares**"). The Registration Statement incorporates by reference the registration statement on Form S-1 (No. 333-248559), which was declared effective on September 23, 2020 (the "**Prior Registration Statement**"), including the prospectus that is part of the Prior Registration Statement (the "**Prospectus**").

In connection with this opinion, we have (i) examined and relied upon (a) the Registration Statement and the Prospectus, (b) the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, each as currently in effect, (c) the forms of the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws filed as Exhibits 3.3 and 3.4, to the Registration Statement, respectively, each of which is to be in effect upon the closing of the offering contemplated by the Registration Statement and (d) originals or copies certified to our satisfaction of such records, documents, certificates, memoranda, opinions and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below and (ii) assumed that the Amended and Restated Certificate of Incorporation referred to in clause (i)(c) is filed with the Secretary of State of the State of Delaware before issuance of the Shares.

We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials and the due authorization, execution and delivery of all documents by all persons other than the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

Cooley LLP 55 Hudson Yards New York, NY 10001  
t: (212) 479-6000 f: (212) 479-6275 cooley.com



Taysha Gene Therapies, Inc.  
September 23, 2020  
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On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued against payment therefor as described in the Registration Statement and the Prospectus, will be validly issued, fully paid and non-assessable.

We consent to the reference to our firm under the caption "Legal Matters" in the Prospectus included in the Prior Registration Statement and to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

Cooley LLP

By: /s/ Divakar Gupta  
Divakar Gupta

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t: (212) 479-6000 f: (212) 479-6275 cooley.com

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated July 31, 2020 (September 17, 2020 as to the effects of the stock split described in Note 9), relating to the financial statements of Taysha Gene Therapies, Inc. appearing in Registration Statement No. 333-248559 on Form S-1 of Taysha Gene Therapies, Inc. We also consent to the reference to us under the heading “Experts” in Registration Statement No. 333-248559 on Form S-1.

**/s/ Deloitte & Touche LLP**

Dallas, Texas

September 23, 2020