

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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

SIDUS SPACE, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

46-0628183

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

**150 N. Sykes Creek Parkway, Suite 200
Merritt Island, FL 32953**
(Address of Principal Executive Offices) (Zip Code)

Sidus Space, Inc. 2021 Omnibus Equity Incentive Plan
(Full title of the plan)

**Carol Craig
Chief Executive Officer
Sidus Space, Inc.
150 N. Sykes Creek Parkway, Suite 200
Merritt Island, FL 32953**
(Name and address of agent for service)

(321) 613-5620
(Telephone number, including area code, of agent for service)

With a copy to:

**Jeffrey J. Fessler, Esq.
Sean F. Reid, Esq.
Sheppard, Mullin, Richter & Hampton LLP
30 Rockefeller Plaza
New York, NY 10012
Telephone: (212) 653-8700
Facsimile: (212) 653-8701**

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

EXPLANATORY NOTE

This Registration Statement is being filed for the purpose of registering an additional 787,500 shares of Class A common stock that were reserved for issuance under the Sidus Space, Inc. 2021 Omnibus Equity Incentive Plan (the "2021 Plan"). The Registrant previously filed with the Securities and Exchange Commission (the "SEC") a registration statement on Form S-8 on March 2, 2022 (SEC File No. 333-263227) (the "Prior Registration Statement"), registering 1,250,000 shares of Class A common stock issuable under the Sidus Space, Inc. 2021 Omnibus Equity Incentive Plan, which amount was reduced to 12,500 shares as a result of the Registrant's reverse stock split in December 2023. On June 25, 2024, the Registrant's stockholders approved an amendment to the 2021 Plan to increase the number of shares of Class A common stock reserved and available for awards thereunder to 800,000. This Registration Statement relates to securities of the same class as those to which the Prior Registration Statement relates and is submitted in accordance with General Instruction E of Form S-8 regarding Registration of Additional Securities. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference and made part of this Registration Statement, except for Items 3 and 8, which are being updated by this Registration Statement.

Richard Berman

/s/ Jeffrey Shuman
Jeffrey Shuman

Director

November 29, 2024

Director

November 29, 2024

Lavanson C. "LC" Coffey III

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EXHIBIT INDEX

Exhibit Number	Description
4.1	Specimen Stock Certificate evidencing the shares of common stock (Incorporated by reference to Exhibit 4.1 to the Company's Registration Statement on Amendment No. 1 to Form S-1 filed with the SEC on December 3, 2021)
5.1	Opinion of Sheppard, Mullin, Richter & Hampton LLP
10.1	Sidus Space, Inc. 2021 Omnibus Equity Incentive Plan (Incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Amendment No. 1 to Form S-1 filed with the SEC on December 3, 2021)
23.1	Consent of Fruci & Associates II, PLLC
23.2	Consent of Sheppard, Mullin, Richter & Hampton LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included on signature page)
107	Filing Fee Table

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 New York, New York 10112-0015
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November 29, 2024

VIA ELECTRONIC MAIL

Sidus Space, Inc.
 150 N. Sykes Creek Parkway, Suite 200
 Merritt Island, FL 32953

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

You have requested our opinion with respect to certain matters in connection with the filing by Sidus Space, Inc., a Delaware corporation (the "Company"), of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), with the U.S. Securities and Exchange Commission (the "Commission"), covering 787,500 shares (the "Shares") of the Company's Class A common stock, par value \$0.0001 per share (the "Common Stock"), which may be issued pursuant to the Company's 2021 Omnibus Equity Incentive Plan, as amended (the "Plan").

This opinion (this "Opinion") is being furnished in accordance with the requirements of Item 8 of Form S-8 and Item 601(b)(5)(i) of Regulation S-K.

In connection with this Opinion, we have reviewed and relied upon the Registration Statement, the Company's Amended and Restated Certificate of Incorporation, as in effect on the date hereof (the "Certificate of Incorporation"), the Company's Amended and Restated Bylaws, as in effect on the date hereof (the "Bylaws") and together with the Certificate of Incorporation, the "Charter Documents"), the proceedings taken by the Company with respect to the authorization and adoption of the Plan, resolutions adopted by the board of directors of the Company, and such other documents, records, certificates, memoranda and other instruments as we deem necessary as a basis for this Opinion.

With respect to the foregoing documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity to the original of all documents submitted to us as certified or reproduced copies. We have also assumed that the Shares will be uncertificated in accordance with Section 158 of the Delaware General Corporation Law, and the transfer agent therefor will register the purchaser thereof as the registered owner of any uncertificated Shares on its stock transfer books and records. We have further assumed that (a) shares of Common Stock currently reserved for issuance under the Plan will remain available for the issuance of the Shares, and (b) neither the Company's Charter Documents nor any of the proceedings relating to either the Plan or any of the award agreements relating to the Shares will be rescinded, amended or otherwise modified prior to the issuance of the Shares. We have also obtained from public officials and officers of the Company certificates or comparable documents as to certain factual matters and, insofar as this Opinion is based on matters of fact, we have relied on such certificates and comparable documents without independent investigation. We have made such other investigations as we have deemed relevant and necessary in connection with the opinions hereinafter set forth.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when issued and sold in the manner referred to in the Plan and against proper payment and consideration thereof and pursuant to the agreements that accompany the Plan, will be legally and validly issued, fully paid and nonassessable.



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We consent to the filing of this Opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

We express no opinion as to matters governed by any laws other than the Delaware General Corporation Law and reported decisions of the Delaware courts interpreting such law.

This Opinion is rendered as of the date first written above, and we disclaim any obligation to advise you of facts, circumstances, events or developments which hereafter may be brought to our attention and which may alter, affect or modify the opinion expressed herein. Our opinion is expressly limited to the matters set forth above, and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company, the Shares, the Plan, the award agreements related to the Shares, or the Registration Statement.

Respectfully Submitted,

/s/ Sheppard, Mullin, Richter & Hampton LLP
 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our audit report dated October 11, 2024 with respect to the consolidated balance sheets of Sidus Space, Inc. as of December 31, 2023 and 2022, 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, 2023, as filed with Form 10-K/A on October 11, 2024. Our report relating to those financial statements includes an emphasis of matter paragraph regarding substantial doubt as to the Company's ability to continue as a going concern.

Fruci & Associates II, PLLC

Fruci & Associates II, PLLC – PCAOB ID #05525
Spokane, Washington
November 29, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Sidus Space, 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 Unit ⁽²⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A Common Stock, \$0.0001 par value	Other	787,500 ⁽³⁾	\$ 1.42	\$ 1,118,250	0.00015310	\$ 172
	Total Offering Amount				\$ 1,118,250		\$ 172
	Total Fees Previously Paid						—
	Total Fee Offsets						—
	Net Fee Due						<u>\$ 172</u>

- (1) Pursuant to Rule 416(a) under the Securities Act, this Registration Statement shall also cover an indeterminate number of additional shares of Common Stock of the Registrant which become issuable under the Registrant's 2021 Omnibus Equity Incentive Plan (as amended, the "2021 Plan") by reason of any stock dividend, stock split, recapitalization or other similar transaction that increases the number of outstanding shares of Common Stock.
- (2) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended (the "Securities Act"), by averaging the high and low sales prices of Amesite Inc.'s (the "Registrant's") Class A common stock, par value \$0.0001 per share ("Common Stock"), as reported on The Nasdaq Capital Market on November 26, 2024, which date is within five business days prior to the filing of this Registration Statement.
- (3) Represents 787,500 additional shares of Common Stock available for issuance under the 2021 Plan. On June 25, 2024, at the Registrant's 2024 annual meeting of shareholders, the shareholders of the Registrant approved an increase in the number of shares reserved under the 2021 Plan to 800,000 shares.