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

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

NEXIMMUNE, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2834
(Primary Standard Industrial
Classification Code Number)

45-2518457
(I.R.S. Employer
Identification Number)

**9119 Gaither Road
Gaithersburg, MD 20878
(301) 825-9810**
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Scott Carmer
Chief Executive Officer
NexImmune, Inc.
9119 Gaither Road
Gaithersburg, MD 20877
(301) 825-9810**
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**John T. Rudy
John P. Condon
Matthew T. Simpson
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C.
One Financial Center
Boston, MA 02111
(617) 542-6000**

**Brent B. Siler
Divakar Gupta
Brian F. Leaf
Cooley LLP
55 Hudson Yards
New York, NY 10001
(212) 479-6000**

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. Registration No. 333-252220

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

Accelerated filer

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

Title of each class of securities to be registered	Amount to be registered(1)	Proposed maximum offering price per share(2)	Proposed maximum aggregate offering price	Amount of registration fee(3)
Common Stock, \$0.0001 par value per share	676,775	\$17.00	\$11,505,175	\$1,256

- (1) Represents only the number of shares being registered pursuant to this Registration Statement, which includes 88,275 shares that the underwriters have the option to purchase, and are in addition to the 6,764,875 shares that were registered pursuant to the Registrant's Registration Statement on Form S-1 (File No. 333-252220), which included 882,375 shares that the underwriters have the option to purchase.
- (2) Based on the public offering price.
- (3) The amount of 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 \$115,002,875 on a Registration Statement on Form S-1 (File No. 333-252220), which was declared effective by the Securities and Exchange Commission on February 11, 2021. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$11,505,175 is hereby registered, which includes shares issuable upon the exercise of the underwriters' option to purchase additional shares.

The 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 (the "Registration Statement") is being filed with the Securities and Exchange Commission (the "Commission") with respect to the registration of additional common stock, par value \$0.0001 per share (the "Common Stock"), of NexImmune, Inc. (the "Registrant"), pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"). This Registration Statement incorporates by reference the contents of, including all amendments and exhibits thereto, the [Registration Statement on Form S-1, as amended](#) (File No. 333-252220) (the "Prior Registration Statement"), which the Commission declared effective on February 11, 2021. This Registration Statement is being filed solely for the purpose of increasing the number of shares to be offered in the public offering by 676,775 shares of Common Stock, which includes 88,275 shares of Common Stock that may be sold pursuant to the underwriters' option to purchase additional shares. The additional shares of Common Stock that are being registered for 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 Calculation of Registration Fee table contained in the Prior Registration Statement.

The required opinion and consents are listed in the Exhibit Index below and filed herewith.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C..
23.1	Consent of Ernst & Young LLP.
23.2	Consent of EisnerAmper LLP.
24.1	Power of Attorney (included on the signature page of the Registration Statement on Form S-1, as amended (File No. 333-252220), originally filed with the Commission on February 8, 2021 and incorporated herein by reference).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement on Form S-1 to be signed February 11, 2021.

NEXIMMUNE, INC.

/s/ Scott Carmer

Scott Carmer
Chief Executive Officer

SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-1 has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Scott Carmer</u> Scott Carmer	Chief Executive Officer <i>(principal executive officer)</i>	February 11, 2021
<u>/s/ John Trainer</u> John Trainer	Chief Financial Officer <i>(principal accounting officer and principal financial officer)</i>	February 11, 2021
<u>*</u> Sol Barer	Director	February 11, 2021
<u>*</u> Paul D'Angio	Director	February 11, 2021
<u>*</u> Tim Bertram	Director	February 11, 2021
<u>*</u> Alan S. Roemer	Director	February 11, 2021
<u>*</u> Bing Yao	Director	February 11, 2021
<u>*</u> Grant Verstandig	Director	February 11, 2021
<u>*By: /s/ Scott Carmer</u> Scott Carmer <i>Attorney-in-fact</i>		



February 11, 2021

NexImmune, Inc.
9119 Gaither Road
Gaithersburg, MD 20877

Ladies and Gentlemen:

We have acted as legal counsel to NexImmune, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission (the “Commission”) of (i) a Registration Statement (No. 333-252220) on Form S-1, as amended (the “Initial Registration Statement”), and (ii) a second Registration Statement on Form S-1 filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”) (the “462(b) Registration Statement”), pursuant to which the Company is registering the offering for sale under the Securities Act of 1933, as amended (the “Securities Act”), an aggregate of additional 676,775 shares (the “Shares”) of the Company’s common stock, par value \$0.0001 per share (the “Common Stock”).

The Shares are to be sold by the Company pursuant to an underwriting agreement (the “Underwriting Agreement”) to be entered into by and among the Company and Barclays Capital Inc., Cantor Fitzgerald & Co. and Raymond James & Associates, Inc. as representatives of the several underwriters to be named therein. The form of the Underwriting Agreement has been filed as Exhibit 1.1 to the Initial Registration Statement. This opinion is being rendered in connection with the filing of the 462(b) Registration Statement with the Commission. All capitalized terms used herein and not otherwise defined shall have the respective meanings given to them in the 462(b) Registration Statement.

In connection with this opinion, we have examined the Company’s Fifth Amended and Restated Certificate of Incorporation and Bylaws, each as currently in effect, and the form of the Underwriting Agreement; such other records of the corporate proceedings of the Company and certificates of the Company’s officers as we have deemed relevant; the Initial Registration Statement and the exhibits thereto; and the 462(b) Registration Statement and the exhibits thereto.

In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such copies.

BOSTON LONDON LOS ANGELES NEW YORK SAN DIEGO SAN FRANCISCO WASHINGTON
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

Our opinion is limited to the General Corporation Law of the State of Delaware and we express no opinion with respect to the laws of any other jurisdiction. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters. This opinion is based upon currently existing statutes, rules, regulations and judicial decisions, and we disclaim any obligation to advise you of any change in any of these sources of law or subsequent legal or factual developments which might affect any matters or opinions set forth herein.

Based upon the foregoing, we are of the opinion that the Shares, when issued and sold in accordance with the form of the Underwriting Agreement most recently filed as an exhibit to the Initial Registration Statement and the prospectus that forms a part of the Initial Registration Statement, will be validly issued, fully paid and non-assessable.

We understand that you wish to file this opinion with the Commission as an exhibit to the 462(b) Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act and to reference the firm's name under the caption "Legal Matters" in the prospectus which forms part of the 462(b) Registration Statement, and we hereby consent thereto. In giving this consent, we do not admit that we are within 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.

Very truly yours,

/s/ Mintz, Levin, Cohn, Ferris,
Glovsky and Popeo, P.C.

Mintz, Levin, Cohn, Ferris,
Glovsky and Popeo, P.C.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption “Experts” and to the incorporation by reference of our report dated July 13, 2020 (except Note 16(e) as to which the date is February 8, 2021), with respect to the financial statements of NexImmune, Inc. included in Amendment No. 2 to the Registration Statement (Form S-1 No. 333-252220) and related Prospectus of NexImmune, Inc. for the registration of shares of its common stock.

/s/ Ernst & Young LLP

Tysons, Virginia
February 11, 2021

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement of NexImmune, Inc. on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 to be filed on or about February 11, 2021 of our report dated November 5, 2019, except with respect to the 3rd, 33rd, 34th and 35th paragraphs of Note 3, and the 2nd paragraph of Note 13, as to which the date is July 13, 2020, and except with respect to the 5th paragraph of Note 16, as to which the date is February 8, 2021, on our audit of the financial statements as of December 31, 2018 and for the year then ended, which report was included in Amendment No. 2 to the Registration Statement on Form S-1 filed on February 11, 2021. Our report includes an explanatory paragraph about the existence of substantial doubt concerning the Company's ability to continue as a going concern. We also consent to the reference to our firm under the caption "Experts" in Amendment No. 2 to the Registration Statement on Form S-1.

/s/ EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
February 11, 2021