
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

**POST-EFFECTIVE AMENDMENT NO. 1 TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

VIRIDIAN THERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction
of Incorporation or Organization)

47-1187261
(I.R.S. Employer
Identification No.)

Viridian Therapeutics, Inc.
221 Crescent Street, Suite 401
Waltham, MA 02453

(Address of Principal Executive Offices, including Zip Code)

VIRIDIAN THERAPEUTICS, INC. AMENDED AND RESTATED 2016 EQUITY INCENTIVE PLAN
VIRIDIAN THERAPEUTICS, INC. 2020 STOCK INCENTIVE PLAN
MIRAGEN THERAPEUTICS, INC. 2008 EQUITY INCENTIVE PLAN

(Full title of the Plans)

Jonathan Violin, Ph.D.
President and Chief Executive Officer
221 Crescent Street, Suite 401
Waltham, MA 02453
(617) 272-4600

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

Copies to:

Sean Feller
Gibson, Dunn & Crutcher LLP
2029 Century Park East
Los Angeles, CA 90067-3026
(310) 551 - 8746

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 or Rule 405 of the Securities Act of 1933.

Large accelerated filer

Accelerated filer

Non-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 13(a) of the Exchange Act.

EXPLANATORY NOTE

Viridian Therapeutics, Inc. (the “Registrant” or “we”) registered, pursuant to a Registration Statement on [Form S-8](#) filed on November 24, 2020 (Registration No. 333-250906) (the “2020 Plan Registration Statement”), 1,810,948 shares of our Common Stock, par value \$0.01 per share (“Common Stock”), under the Viridian Therapeutics, Inc. 2020 Stock Incentive Plan (the “2020 Plan”).

We also registered, pursuant to a Registration Statement on [Form S-8](#) filed on February 16, 2017 (Registration No. 333-216112) (the “2008 Plan Registration Statement”), 2,311,015 shares of our Common Stock, par value \$0.01 per share (“Common Stock”), under the Miragen Therapeutics, Inc. 2008 Equity Incentive Plan (the “2008 Plan” and together with the 2020 Plan, the “Prior Plans”).

Our board of directors approved the Viridian Therapeutics, Inc. Amended and Restated 2016 Equity Incentive Plan (the “2016 Plan”) on April 18, 2022 and such plan was subsequently approved by our stockholders on June 8, 2022. Pursuant to the terms of the 2016 Plan, the following shares of Common Stock will be issuable under the 2016 Plan: (i) any shares of Common Stock that remain available for grant under the 2020 Plan as of June 8, 2022 and (ii) any shares of Common Stock subject to outstanding awards under the Prior Plans as of June 8, 2022 that on or after June 8, 2022 are forfeited, terminated, expire or otherwise lapse without being exercised (to the extent applicable), or are settled in cash.

Pursuant to the undertakings in Item 9 of the 2020 Plan Registration Statement and Item 9 of the 2008 Plan Registration Statement, we are filing this Post-Effective Amendment No. 1 to the 2020 Plan Registration Statement and 2008 Plan Registration Statement to provide that such registration statements shall also cover the 928,205 shares of Common Stock representing (i) the 928,049 shares of Common Stock that remain available for grant under the 2020 Plan as of June 8, 2022; (ii) the 0 shares of Common Stock subject to outstanding awards under the 2020 Plan as of June 8, 2022 that on or after June 8, 2022 are forfeited, terminated, expire or otherwise lapse without being exercised (to the extent applicable), or are settled in cash and that thus are or become issuable under the 2016 Plan; and (iii) the 156 shares of Common Stock subject to outstanding awards under the 2008 Plan as of June 8, 2022 that on or after June 8, 2022 are forfeited, terminated, expire or otherwise lapse without being exercised (to the extent applicable), or are settled in cash and that thus are or become issuable under the 2016 Plan.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
5.2*	Opinion of Gibson, Dunn & Crutcher LLP.

* 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 the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Waltham, Commonwealth of Massachusetts, on August 15, 2022.

VIRIDIAN THERAPEUTICS, INC.

(Registrant)

By: /s/ Kristian Humer

Name: Kristian Humer

Title: Chief Financial Officer and Chief Business Officer

Pursuant to the requirements of the Securities Act of 1933, the following persons have signed this Post-Effective Amendment No. 1 to the Registration Statement in the capacities and on the date(s) indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jonathan Violin</u> Jonathan Violin	President, Chief Executive Officer, and Director <i>(Principal Executive Officer)</i>	August 15, 2022
<u>/s/ Kristian Humer</u> Kristian Humer	Chief Financial Officer and Chief Business Officer <i>(Principal Financial and Accounting Officer)</i>	August 15, 2022
<u>/s/ Tomas Kiselak</u> Tomas Kiselak	Chairman of the Board	August 15, 2022
<u>/s/ Peter Harwin</u> Peter Harwin	Director	August 15, 2022
<u>/s/ Arlene Morris</u> Arlene Morris	Director	August 15, 2022
<u>/s/ Jennifer Moses</u> Jennifer Moses	Director	August 15, 2022

Gibson, Dunn & Crutcher LLP
2029 Century Park East
Los Angeles, CA 90067-3026
Tel 310.552.8500
www.gibsondunn.com

August 15, 2022

Viridian Therapeutics, Inc.
221 Crescent Street, Suite 401
Waltham, MA 02453

Re: Viridian Therapeutics, Inc., Post- Effective Amendment No. 1 to Registration
Statements on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 (the “2020 Plan Registration Statement”) of Viridian Therapeutics, Inc., a Delaware corporation (the “Company”), filed on November 24, 2020, with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act of 1933, as amended (the “Securities Act”), in connection with the registration by the Company of up to 1,810,948 shares of the Company’s common stock, par value \$0.01 per share (the “Shares”), available for issuance under the Viridian Therapeutics, Inc. 2020 Stock Incentive Plan (the “2020 Plan”). We have also examined the Registration Statement on Form S-8 (the “2008 Plan Registration Statement,” and together with the 2020 Plan Registration Statement, the “Plan Registration Statements”) of the Company filed on February 16, 2017, with the Commission to register an additional 2,311,015 shares of Common Stock under the Miragen Therapeutics, Inc. 2008 Equity Incentive Plan (the “2008 Plan” and together with the 2020 Plan, the “Prior Plans”).

Pursuant to the terms of the Viridian Therapeutics, Inc. Amended and Restated 2016 Equity Incentive Plan (the “2016 Plan”), up to 928,205 Shares (such Shares, the “Rollover Shares”) will be available for issuance under the 2016 Plan representing (i) the shares of Common Stock that remain available for grant under the 2020 Plan as of June 8, 2022 and (ii) the shares of Common Stock subject to outstanding awards under the Prior Plans as of June 8, 2022 that on or after June 8, 2022 may be forfeited, terminated, expire or otherwise lapse without being exercised (to the extent applicable), or may be settled in cash.

We have examined the Post-Effective Amendment No. 1 to the Plan Registration Statements to be filed with the Commission pursuant to the Securities Act, in connection with the offering by the Company of such Rollover Shares that may become available for issuance under the 2016 Plan.

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In arriving at the opinion expressed below, we have examined originals, or copies certified or otherwise identified to our satisfaction as being true and complete copies of the originals, of the 2020 Plan, the 2008 Plan, the 2016 Plan, and such other documents, corporate records of the Company, certificates of officers of the Company and of public officials and other documents as we have deemed necessary or advisable to enable us to render this opinion. In our examination, we have assumed without independent investigation the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies. We have also assumed that there are no agreements or understandings between or among the Company and any participants in the 2016 Plan that would expand, modify or otherwise affect the terms of the 2016 Plan or the respective rights or obligations of the participants thereunder. Finally, we have assumed the accuracy of all other information provided to us by the Company during the course of our investigations, on which we have relied in issuing the opinion expressed below.

Based upon the foregoing examination, and subject to the assumptions, exceptions, qualifications and limitations set forth herein and in reliance on the statements of fact contained in the documents that we have examined, we are of the opinion that the Rollover Shares, when issued and sold in accordance with the terms set forth in the 2016 Plan and against payment therefor, and when the Registration Statement has become effective under the Securities Act, will be validly issued, fully paid and non-assessable.

We render no opinion herein as to matters involving the laws of any jurisdiction other than the Delaware General Corporation Law (the "DGCL"). This opinion is limited to the effect of the current state of the DGCL and to the facts as they currently exist. We assume no obligation to revise or supplement this opinion in the event of future changes in such laws or the interpretations thereof or such facts.

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving these consents, we do not thereby 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.

Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP

Gibson, Dunn & Crutcher LLP