

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

FORM S-1

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Cognition Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2836
(Primary Standard Industrial
Classification Code Number)

13-4365359
(I.R.S. Employer
Identification Number)

**2500 Westchester Ave.
Purchase, NY 10577
(412) 481-2210**

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

**Lisa Ricciardi
President and Chief Executive Officer
Cognition Therapeutics, Inc.
2500 Westchester Ave.
Purchase, NY 10577
(412) 481-2210**

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

Copies to:

**Rachael M. Bushey
Joseph Walsh
Troutman Pepper Hamilton Sanders LLP
3000 Two Logan Square
Philadelphia, Pennsylvania 19103
(215) 981-4331**

**Stephen Older
Rakesh Gopalan
David S. Wolpa
McGuireWoods LLP
1251 Avenue of the Americas, 20th Floor
New York, New York 10020
(212) 548-2100**

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. **File No. 333-257999**

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	<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.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price ⁽²⁾	Amount of Registration Fee ⁽²⁾⁽³⁾
Common stock, \$0.001 par value per share	480,833	\$12.00	\$5,769,996	\$534.88

(1) Represents only the additional number of shares being registered and includes 62,717 additional shares of common stock that the underwriters have the option to purchase. This does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1, as amended (File No. 333-257999) (the "Prior Registration Statement").

(2) Calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended.

(3) The Registrant previously registered 3,852,500 shares of its common stock with an aggregate offering price not to exceed \$50,082,500 on the Prior Registration Statement, which was declared effective by the Securities and Exchange Commission on October 7, 2021. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$5,769,996 are hereby registered, which includes shares that the underwriters have the option to purchase.

The Registration Statement shall become effective upon filing with the Securities and Exchange Commission 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 on Form S-1 (this “Registration Statement”) is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the sole purpose of increasing the aggregate number of shares of common stock offered by Cognition Therapeutics, Inc. (the “Registrant”) by 480,833 shares, 62,717 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of the Registrant’s common stock. The additional securities 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 Registration Statement on [Form S-1, as amended \(File No. 333-257999\)](#) (the “Prior Registration Statement”). The information set forth in the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference in this filing.

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

EXHIBIT INDEX

Number	Description
5.1	Opinion of Troutman Pepper Hamilton Sanders LLP (incorporated by reference to Exhibit 5.1 filed with the Prior Registration Statement on October 4, 2021)
23.1	Consent of Ernst & Young LLP, an Independent Registered Public Accounting Firm.
23.2	Consent of Troutman Pepper Hamilton Sanders LLP (included in Exhibit 5.1)
24.1*	Power of Attorney.

* Previously filed on the signature page to the Registrant's Registration Statement on Form S-1 (File No. 333-257999), originally filed with the Securities and Exchange Commission on July 19, 2021 and incorporated by reference herein.

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 on its behalf by the undersigned, thereunto duly authorized in the City of Purchase, State of New York, on the 7th day of October 2021.

Cognition Therapeutics, Inc.

By: /s/ Lisa Ricciardi
Name: Lisa Ricciardi
Title: Chief Executive Officer and President

Pursuant to the requirements of the Securities Act of 1933, the following persons in the capacities and on the dates indicated have signed this Registration Statement below.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Lisa Ricciardi</u> Lisa Ricciardi	Chief Executive Officer, President and Director (Principal Executive Officer)	October 7, 2021
<u>/s/ James M. O'Brien</u> James M. O'Brien	Chief Financial Officer (Principal Financial and Accounting Officer)	October 7, 2021
<u>*</u> Jack A. Khattar	Director (Chairman of the Board)	October 7, 2021
<u>*</u> Mark H. Breedlove	Director	October 7, 2021
<u>*</u> Aaron Fletcher, Ph.D.	Director	October 7, 2021
<u>*</u> Brett P. Monia, Ph.D.	Director	October 7, 2021
<u>*</u> Peggy Wallace	Director	October 7, 2021
<u>* By: /s/ Lisa Ricciardi</u> Lisa Ricciardi, Attorney-in-fact		

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 May 7, 2021 (except for the reverse stock split described in Note 2, as to which the date is October 4, 2021), with respect to the consolidated financial statements of Cognition Therapeutics Inc. included in Amendment No. 4 to the Registration Statement (Form S-1, No. 333-257999) and related Prospectus of Cognition Therapeutics, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Philadelphia, Pennsylvania
October 7, 2021
