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

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

SCPHARMACEUTICALS INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation or Organization)

46-5184075

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

scPharmaceuticals Inc.

**2400 District Avenue, Suite 310
Burlington, Massachusetts 01803
(617) 517-0730**

(Address of Principal Executive Offices) (Zip Code)

**scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan
scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan
(Full Title of the Plans)**

John H. Tucker

**President and Chief Executive Officer
scPharmaceuticals Inc.**

**2400 District Avenue, Suite 310
Burlington, Massachusetts 01803**

(Name and Address of Agent for Service)

(617) 517-0730

(Telephone Number, Including Area Code, of Agent For Service)

Copy to:

**Arthur R. McGivern, Esq.
Marishka DeToy, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000**

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. (Check one):

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 To Be Registered	Amount To Be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(4)
2017 Stock Option and Incentive Plan				
Common Stock, par value \$0.0001 per share	1,093,038	\$7.07 (2)	\$7,727,778.66	\$843.11
2017 Employee Stock Purchase Plan				
Common Stock, par value \$0.0001 per share	205,000	\$6.01 (3)	\$1,232,050.00	\$134.42
Total	1,298,038		\$8,959,828.66	\$977.53

- (1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended, this Registration Statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or similar transactions effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of Common Stock.
- (2) The price of \$7.07 per share, which is the average of the high and low sale prices of the Common Stock of the Registrant as quoted on the Nasdaq Global Select Market on March 18, 2021, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act of 1933, as amended, and has been used as these shares are without a fixed price.
- (3) The price of \$6.01 per share, which is 85% of the average of the high and low sale prices of the Common Stock of the Registrant as quoted on the Nasdaq Global Select Market on March 18, 2021, is set forth solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act of 1933, as amended, and has been used as these shares are without a fixed price. Pursuant to the 2017 Employee Stock Purchase Plan, the purchase price of the shares of Common Stock reserved for issuance thereunder will be 85% of the fair market value of a share of Common Stock on the first trading day of the offering period or on the exercise date, whichever is less.
- (4) Calculated pursuant to Section 6(b) of the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Registration Statement on Form S-8 relating to the 2017 Stock Option and Incentive Plan and 2017 Employee Stock Purchase Plan of scPharmaceuticals Inc. (the “Registrant”) registers additional securities of the same class as other securities for which a registration statement filed on Form S-8 (SEC File No. 333-221677) of the Registrant is effective. Accordingly, the information contained in the Registrant’s Registration Statement on Form S-8 (SEC File No. 333-221677) is hereby incorporated by reference pursuant to General Instruction E, except for “Item 8. Exhibits” with respect to which the Exhibit Index is incorporated herein by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit No.	Description of Exhibit
5.1	Opinion of Goodwin Procter LLP
23.1	Consent of Goodwin Procter LLP (included in Exhibit 5.1)
23.2	Consent of RSM US LLP
24.1	Power of Attorney (included as part of the signature page of this Registration Statement)

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 of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the town of Burlington, Commonwealth of Massachusetts, on March 23, 2021.

SCPHARMACEUTICALS INC.

By: /s/ John H. Tucker

John H. Tucker
President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of scPharmaceuticals Inc. (the "Company"), hereby severally constitute and appoint John H. Tucker, our true and lawful attorney, with full power to him, and to him singly, to sign for us and in our names in the capacities indicated below, any and all amendments (including post-effective amendments) to this Registration Statement, and all other documents in connection therewith to be filed with the Securities and Exchange Commission, and generally to do all things in our names and on our behalf in such capacities to enable the Company to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on March 23, 2021:

<u>Signature</u>	<u>Title(s)</u>
<u>/s/ John H. Tucker</u> John H. Tucker	President and Chief Executive Officer and Director (Principal Executive Officer and Principal Financial Officer)
<u>/s/ Rachael Nokes</u> Rachael Nokes	Principal Accounting Officer
<u>/s/ Jack A. Khattar</u> Jack A. Khattar	Chair of the Board of Directors, Director
<u>/s/ Mette Kirstine Agger</u> Mette Kirstine Agger	Director
<u>/s/ Minnie Baylor-Henry</u> Minnie Baylor-Henry	Director
<u>/s/ Sara Bonstein</u> Sara Bonstein	Director

<u>/s/ William T. Abraham, M.D.</u> William T. Abraham, M.D.	Director
<u>/s/ Frederick Hudson</u> Frederick Hudson	Director
<u>/s/ Leonard D. Schaeffer</u> Leonard D. Schaeffer	Director
<u>/s/ Klaus Veitinger</u> Klaus Veitinger, M.D., Ph.D.	Director

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	Opinion of Goodwin Procter LLP
23.1	Consent of Goodwin Procter LLP (included in Exhibit 5.1)
23.2	Consent of RSM US LLP
24.1	Power of Attorney (included as part of the signature page of this Registration Statement)

March 23, 2021

scPharmaceuticals Inc.
2400 District Avenue, Suite 310
Burlington, MA 01803

Re: Securities Being Registered under Registration Statement on Form S-8

We have acted as counsel to you in connection with your filing of a Registration Statement on Form S-8 (the "Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), on or about the date hereof relating to an aggregate of 1,298,038 shares (the "Shares") of Common Stock, \$0.0001 par value per share ("Common Stock"), of scPharmaceuticals, Inc., a Delaware corporation (the "Company"), that may be issued pursuant to the Company's 2017 Stock Option and Incentive Plan and 2017 Employee Stock Purchase Plan (collectively, the "Plans").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinions set forth below. We have relied, without independent verification, on certificates of public officials and, as to matters of fact material to the opinion set forth below, on certificates of officers of the Company.

The opinion set forth below is limited to the Delaware General Corporation Law.

For purposes of the opinion set forth below, we have assumed that no event occurs that causes the number of authorized shares of Common Stock available for issuance by the Company to be less than the number of then unissued Shares.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, upon issuance and delivery against payment therefor in accordance with the terms of the Plans, will be validly issued, fully paid and nonassessable.

We hereby consent to the inclusion of this opinion as Exhibit 5.1 to the Registration Statement. In giving our consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ GOODWIN PROCTER LLP

GOODWIN PROCTER LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of scPharmaceuticals Inc. of our report dated March 23, 2021, relating to the consolidated financial statements of scPharmaceuticals Inc. and subsidiary, appearing in the Annual Report on Form 10-K of scPharmaceuticals Inc. for the year ended December 31, 2020.

/s/ RSM US LLP

Boston, Massachusetts
March 23, 2021