

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

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

Aura Biosciences, 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)

32-0271970
(I.R.S. Employer
Identification No.)

85 Bolton Street
Cambridge, MA 02140
(617) 500-8864
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Elisabet de los Pinos, Ph.D.
Chief Executive Officer
Aura Biosciences, Inc.
85 Bolton Street
Cambridge, MA 02140
(617) 500-8864
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Stuart Cable, Esq.
Danielle Lauzon, Esq.
Stephanie A. Richards, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000

Richard Segal
Divakar Gupta
Darah Protas
Cooley LLP
500 Boylston Street
Boston, MA 02116-3736
(617) 937-2300

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. 333-260156

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

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 Each Class of Securities to be Registered	Amount to be registered(1)	Proposed maximum aggregate offering price per share	Proposed maximum aggregate offering price	Amount of registration fee(2)
Common stock, \$0.00001 par value per share	460,000	\$14.00	\$6,440,000	\$596.99

- (1) Represents only the additional number of shares being registered and includes 60,000 shares of common stock issuable upon exercise of the underwriters' option to purchase additional shares to cover over-allotments, if any. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-260156).
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the initial public offering price.

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 BY REFERENCE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), for the sole purpose of increasing the aggregate number of shares of common stock offered by Aura Biosciences, Inc. (the “Registrant”) by 460,000 shares, 60,000 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of the Registrant’s common stock. The contents of the Registration Statement on Form S-1, as amended (File No. 333-260156), filed by the Registrant with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act, which was declared effective by the Commission on October 28, 2021, are incorporated by reference into this Registration Statement.

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

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Exhibit Index</u>
5.1	Opinion of Goodwin Procter LLP
23.1	Consent of Ernst & Young, independent registered public accounting firm
23.2	Consent of Goodwin Procter 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, as amended (File No. 333-260156), originally filed with the Securities and Exchange Commission on October 8, 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 Cambridge, Commonwealth of Massachusetts, on the 28th day of October, 2021.

AURA BIOSCIENCES, INC.

By: /s/ Elisabet de los Pinos
Name: Elisabet de los Pinos, Ph.D.
Title: President and Chief Executive Officer

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 person in the capacities and on the date indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Elisabet de los Pinos</u> Elisabet de los Pinos, Ph.D.	President Chief Executive Officer and Director (Principal Executive Officer)	October 28, 2021
<u>/s/ Julie Feder</u> Julie Feder	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	October 28, 2021
<u>*</u> David Johnson	Director	October 28, 2021
<u>*</u> Giovanni Mariggi, Ph.D.	Director	October 28, 2021
<u>*</u> Antony Mattessich	Director	October 28, 2021
<u>*</u> Raj Parekh, Ph.D.	Director	October 28, 2021
<u>*</u> Sapna Srivastava, Ph.D.	Director	October 28, 2021
<u>*</u> Karan Takhar	Director	October 28, 2021

* By: /s/ Elisabet de los Pinos
Elisabet de los Pinos, Ph.D.
Attorney-in-fact



Goodwin Procter LLP
100 Northern Avenue
Boston, MA 02210

goodwinlaw.com
+1 617 570 1000

October 28, 2021

Aura Biosciences, Inc.
85 Bolton St,
Cambridge, MA 02140

Re: Securities Registered under Registration Statement on Form S-1

We have acted as counsel to you in connection with your filing of a Registration Statement on Form S-1 filed pursuant to Rule 462(b) promulgated under the Securities Act (the "Registration Statement"). This opinion letter is being furnished to you in connection with your filing of the Registration Statement, relating to the registration of the offering by Aura Biosciences, Inc., a Delaware corporation (the "Company"), of up to 6,210,000 shares (the "Shares") of the Company's Common Stock, \$0.00001 par value per share, including 810,000 Shares purchasable by the underwriters upon their exercise of an over-allotment option granted to the underwriters by the Company. The Shares are being sold to the several underwriters named in, and pursuant to, an underwriting agreement among the Company and such underwriters (the "Underwriting Agreement").

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 opinions set forth below, on certificates of officers of the Company.

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

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 Underwriting Agreement, 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 and to the references to our firm under the caption "Legal Matters" in 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 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 August 9, 2021 (except for Note 16(E) as to which the date is October 25, 2021), with respect to the financial statements of Aura Biosciences, Inc. included in Amendment No. 1 to the Registration Statement (Form S-1 No. 333-260156) and related Prospectus of Aura Biosciences, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Boston, Massachusetts
October 28, 2021