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

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

HORIZON THERAPEUTICS PUBLIC LIMITED COMPANY
(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

**70 St. Stephen's Green
Dublin 2, D02 E2X4, Ireland**
(Address of Principal Executive Offices)

98-1195602
(I.R.S. Employer
Identification No.)

Not Applicable
(Zip Code)

Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan
(Full title of the plan)

Timothy P. Walbert
Chairman, President and Chief Executive Officer
Horizon Therapeutics plc
c/o Horizon Therapeutics USA, Inc.
1 Horizon Way
Deerfield, Illinois 60015
(224) 383-3000

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

Copies to:

Lynda Kay Chandler, Esq.
Chadwick L. Mills, Esq.
Christina T. Roupas, Esq.
Cooley LLP
4401 Eastgate Mall
San Diego, California 92121
(858) 550-6000

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.

REGISTRATION OF ADDITIONAL SECURITIES

Horizon Therapeutics Public Limited Company (the “*Registrant*”) has prepared this Registration Statement on Form S-8 (this “*S-8 Registration Statement*”) in accordance with the requirements of Form S-8 under the Securities Act of 1933, as amended, to register 4,800,000 additional ordinary shares of the Registrant (the “*Ordinary Shares*”) issuable under the Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan (the “*2020 Plan*”), pursuant to an increase in the number of Ordinary Shares reserved for issuance under the 2020 Plan.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

This S-8 Registration Statement is being filed for the purpose of increasing the number of securities of the same class as other securities for which a Registration Statement of the Registrant on Form S-8 relating to the same benefit plan is effective.

The Registrant previously registered Ordinary Shares for issuance under the 2020 Plan under Registration Statements on Form S-8 filed with the Securities and Exchange Commission on [May 1, 2020](#) (File No. 333-237978) and [April 30, 2021](#) (File No. 333-255671). Pursuant to General Instruction E to Form S-8, this S-8 Registration Statement hereby incorporates by reference the contents of the Registration Statements referenced above.

ITEM 8. EXHIBITS.

Exhibit Number	Description
3.1	Memorandum and Articles of Association of Horizon Therapeutics Public Limited Company, as amended (incorporated by reference to Exhibit 3.1 to Horizon Therapeutics Public Limited Company’s Quarterly Report on Form 10-Q, filed on May 8, 2019).
4.1	Reference is made to Exhibit 3.1.
5.1	Opinion of Matheson.
23.1	Consent of Matheson. Reference is made to Exhibit 5.1.
23.2	Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm.
24.1	Power of Attorney. Reference is made to the signature page hereto.
99.1	Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan, 2020 Restricted Stock Unit Award Sub-Plan and Form of Option Agreement, Form of Stock Option Grant Notice, Forms of Restricted Stock Unit Agreement and Forms of Restricted Stock Unit Grant Notice thereunder (incorporated by reference to Exhibit 99.1 to Horizon Therapeutics Public Limited Company’s Current Report on Form 8-K, filed on May 2, 2022).
107	Filing Fee Table

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Dublin, Ireland, on August 3, 2022.

HORIZON THERAPEUTICS PUBLIC LIMITED COMPANY

By: /s/ Timothy P. Walbert
Timothy P. Walbert
Chairman, President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Timothy P. Walbert and Aaron L. Cox, and each of them, as his or her true and lawful attorney-in-fact and agent, each with the full power of substitution, for him or her and in his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their or his substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement 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/ Timothy P. Walbert</u> Timothy P. Walbert	Chairman, President and Chief Executive Officer <i>(Principal Executive Officer and Authorized Representative in the United States)</i>	August 3, 2022
<u>/s/ Aaron L. Cox</u> Aaron L. Cox	Executive Vice President and Chief Financial Officer <i>(Principal Financial Officer)</i>	August 3, 2022
<u>/s/ Miles W. McHugh</u> Miles W. McHugh	Senior Vice President and Chief Accounting Officer <i>(Principal Accounting Officer)</i>	August 3, 2022
<u>/s/ William F. Daniel</u> William F. Daniel	Director	August 3, 2022
<u>/s/ Michael Grey</u> Michael Grey	Director	August 3, 2022
<u>/s/ Jeff Himawan, Ph.D.</u> Jeff Himawan, Ph.D.	Director	August 3, 2022
<u>/s/ Susan Mahony, Ph.D.</u> Susan Mahony, Ph.D.	Director	August 3, 2022
<u>/s/ Gino Santini</u> Gino Santini	Director	August 3, 2022
<u>/s/ James Shannon, M.D.</u> James Shannon, M.D.	Director	August 3, 2022
<u>/s/ H. Thomas Watkins</u> H. Thomas Watkins	Director	August 3, 2022
<u>/s/ Pascale Witz</u> Pascale Witz	Director	August 3, 2022

Matheson LLP
Solicitors
70 Sir John Rogerson's Quay
Dublin 2 Ireland
D02 R296



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Horizon Therapeutics plc
70 St Stephen's Green
Dublin
D02E2X4
Ireland

Our Ref
DF/ES 668098/1

Your Ref

3 August 2022

Dear Sirs

Horizon Therapeutics Public Limited Company

Registration Statement on Form S-8

We have acted as Irish counsel to Horizon Therapeutics Public Limited Company, a public limited company incorporated under the laws of Ireland with company number 507678 (the “**Company**”), in connection with the filing by the Company, on the date hereof, of a registration statement on Form S-8 pursuant to the U.S. Securities Act of 1933, as amended (the “**Securities Act**”) (the “**Registration Statement**”), to which this Opinion is an exhibit, with the U.S. Securities and Exchange Commission (the “**Commission**”), pursuant to which the Company will register, under the Securities Act, 4,800,000 ordinary shares of \$0.0001 (nominal value) in the capital of the Company (the “**Ordinary Shares**”) issuable under the Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan (the “**2020 Plan**”), pursuant to an increase in the number of Ordinary Shares reserved for issuance under the 2020 Plan (as approved by shareholders of the Company at its annual general meeting held on 28 April 2022).

In connection with this Opinion, we have reviewed the corporate resolutions, records and other documents and searches listed in Schedule 1 to this Opinion, together with such other resolutions, records and documents as we have deemed necessary as a basis for the opinions expressed below.

1 Opinion

Based on the foregoing, and subject to the further assumptions, qualifications and limitations set out in this Opinion, we are of the opinion that the Ordinary Shares, when issued pursuant to the terms of the 2020 Plan (including any applicable and duly authorised award agreement under the 2020 Plan) and subject to receipt by the Company of the full consideration payable therefor, will be validly issued, fully paid and non-assessable (“**non-assessable**” is a phrase which has no defined meaning under Irish law, but, for the purposes of this Opinion, shall mean the registered holders of such Ordinary Shares are not subject to calls for additional payments on such shares).

Managing Partner: Michael Jackson - Chairperson: Tara Doyle - Partners: Sharon Daly, Ruth Hunter, Tony O'Grady, Anne-Marie Bohan, Patrick Spicer, Turlough Galvin, Patrick Molloy, George Brady, Robert O'Shea, Joseph Beaslet, Dualta Counihan, Deirdre Dunne, Fergus Bolster, Christian Donagh, Bryan Dunne, Shane Hogan, Nicola Dunleavy, Julie Murphy-O'Connor, Mark O'Sullivan, Brian Doran, John Gill, Joe Duffy, Pat English, Shay Lydon, Aidan Fahy, Niamh Counihan, Gerry Thornton, Liam Collins, Darren Maher, Michael Byrne, Philip Lovegrove, Rebecca Ryan, Catherine O'Meara, Elizabeth Grace, Deirdre Cummins, Alan Keating, Alma Campion, Brendan Colgan, Garret Farrelly, Rhona Henry, April McClements, Gráinne Dever, Oisín McClenaghan, Rory McPhillips, Michelle Ridge, Sally-Anne Stone, Matthew Broadstock, Emma Doherty, Leonie Dunne, Stuart Kennedy, Brian McCloskey, Madeline McDonnell, Barry O'Connor, Donal O'Donovan, Karen Reynolds, Kevin Smith, Deirdre Kilroy, Michael Hastings, Barry McGettrick, Kate McKenna, Donal O'Byrne, David O'Mahony, Russell Rochford, Gráinne Callanan, Geraldine Carr, Brian Doohan, Richard Kelly, Yvonne McWeeney, Mairéad Ní Ghabhán, Vahan Tchraikian, Kieran Trant, Deirdre Crowley, Philip Tully, David Jones, Kimberley Masuda, Susanne McMenamin, David Fitzgibbon, Cillian O'Boyle, Angela Brennan, Louise Dobbyn, Catriona Cole, Paul Carroll, Stephen Gardiner, Caroline Austin, Sandra Lord, Caroline Kearns, Rory O'Keefe, Davinia Brennan, Tomas Bailey, Ailbhe Dennehy, William Foot, Kevin Gahan, Anthony Gaskin, Sarah Jayne Hanna, Elaine Long, Vincent McConnon, Justine Sayers, Sean Scally, Calum Warren, Daniel Peart, Carlo Salizzo. - Tax Principal: Catherine Galvin - Senior Tax Principal: John Ryan - General Counsel: Dermot Powell

Dublin Cork London New York Palo Alto San Francisco

www.matheson.com

2 Assumptions

For the purposes of this Opinion, we have assumed:

- (i) the Registration Statement will have become, and will remain, effective at the time of issuance of the Ordinary Shares;
- (ii) the truth and accuracy of the contents of all documents and searches reviewed as to factual matters, but have made no independent investigation regarding such factual matters;
- (iii) all signatures, initials, seals and stamps contained in, or on, all documents submitted to us are genuine;
- (iv) all documents submitted to us as originals are authentic and complete and that all documents submitted to us as copies (including without limitation any document submitted to us as a .pdf (or any other format) attachment to an email) are complete and conform to the originals of such documents, and the originals of such documents are authentic and complete;
- (v) at the time of the allotment and issue of any Ordinary Shares pursuant to the terms of the 2020 Plan, the Company will have a sufficient number of authorised but unissued ordinary shares of \$0.0001 each (nominal value) in its share capital (being at least equal to the number of Ordinary Shares to be allotted and issued);
- (vi) at the time of the allotment and issue of any Ordinary Shares (or the grant of any right to subscribe for, or convert any security into, Ordinary Shares (a “**convertible right**”)) pursuant to the terms of the 2020 Plan, to the extent required, (A) the directors of the Company will, in accordance with section 1021 of the Companies Act 2014 of Ireland, as amended, (the “**Companies Act**”), have been generally and unconditionally authorised by the shareholders of the Company to allot a sufficient number of “*relevant securities*” (within the meaning of that section) (being at least equal to the number of Ordinary Shares the subject of such allotment and issuance or grant of a convertible right) and (B) the directors of the Company will, in accordance with section 1023 of the Companies Act, have been empowered by the shareholders of the Company to allot and issue such Ordinary Shares or grant convertible rights as if section 1022(1) did not apply to such allotment and issuance or grant;
- (vii) where treasury shares are being re-issued, the maximum and minimum prices of re-issue shall have been determined in advance at a general meeting of the Company in accordance with the requirements of section 1078 of the Companies Act;
- (viii) the full consideration for all Ordinary Shares to be allotted and issued pursuant to the 2020 Plan will have been received by the Company prior to the issuance of such Ordinary Shares;
- (ix) no Ordinary Shares will be allotted and issued pursuant to the 2020 Plan for less than their nominal value;

- (x) no Ordinary Shares will be allotted and issued pursuant to the 2020 Plan for consideration other than cash;
- (xi) no Ordinary Shares will be allotted and issued other than pursuant to a resolution of the board of directors of the Company or a duly authorised committee thereof;
- (xii) the resolutions passed by the compensation committee of the board of directors of the Company described in the extracts referred to in the Schedule, and examined for the purposes of this opinion, were passed at a meeting of the said committee of the board of directors, that meeting was properly convened, constituted and held and that the said resolutions have not since been amended or rescinded;
- (xiii) the resolution passed by the shareholders of the Company described in the Schedule, and examined for the purposes of this opinion, was passed at the annual general meeting of the Company held on 28 April 2022 (the “AGM”), that the AGM was properly convened, constituted and held and that the said resolution has not since been amended or rescinded;
- (xiv) the information disclosed by the searches was accurate at the date the searches were made and has not been altered and that the searches did not fail to disclose any information which had been delivered for registration but did not appear from the information available at the time the searches were made or which ought to have been delivered for registration at that time but had not been so delivered and that no additional matters would have been disclosed by Searches carried out since that time;
- (xv) the Company was, or will be, fully solvent (i) at the time of, and immediately after, the filing of the Registration Statement and (ii) at the date hereof;
- (xvi) the Company would not, as a consequence of doing any act or thing which the Registration Statement contemplates, permits or requires the Company to do, be insolvent;
- (xvii) no steps have been taken or, to the best of the knowledge, information and belief of the directors of the Company, are being taken to appoint a receiver, liquidator or an examiner over the Company or any part of its undertaking or assets, or to strike the Company off the Register of Companies or to otherwise dissolve or wind up the Company;
- (xviii) the Company shall not give any financial assistance, as contemplated by sections 82 and 1043 of the Companies Act for the purpose of any acquisition of any Ordinary Shares pursuant to the 2020 Plan, save as permitted by, or pursuant to an exemption to, the said sections 82 and 1043; and
- (xix) the offering, sale and/or marketing of any Ordinary Shares will be made, effected and conducted in accordance with, and will not violate, the securities laws and regulations of all applicable jurisdictions, including Ireland, which impose any restrictions, or mandatory requirements, in relation to the offering or sale of any shares to the public in any jurisdiction, including Ireland, and/or any prospectus or analogous disclosure document prepared in connection therewith.

3 Qualifications

The opinions set forth in this opinion are given subject to the following qualifications:

- 3.1 a search of the Companies Registration Office (the “CRO”) is not capable of revealing whether or not a winding up petition or a petition for the appointment of an examiner has been presented; and
- 3.2 a search at the Petitions Section of the Central Office of the High Court is not capable of revealing whether or not a receiver has been appointed.

Whilst each of the making of a winding up order, the making of an order for the appointment of an examiner and the appointment of a receiver may be revealed by a search at the CRO, it may not be filed at the CRO immediately and, therefore, our searches at the CRO may not have revealed such matters.

This Opinion is based upon, and limited to, the laws of Ireland as is in effect on the date hereof and is based on legislation published and cases fully reported before that date and our knowledge of the facts relevant to the opinions contained herein. For the avoidance of doubt, Ireland does not include Northern Ireland and the laws of Ireland do not include the laws in force in Northern Ireland. We have assumed without enquiry that there is nothing in the laws of any jurisdiction other than Ireland which would, or might, affect our opinion as stated herein. We have made no investigations of, and we express no opinion on, the laws of any jurisdiction other than Ireland or the effect thereof. This Opinion is expressed as of the date hereof and we assume no obligation to update this Opinion.

4 Consent

This Opinion is furnished to you and the persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act strictly for use in connection with the Registration Statement and may not be relied upon by any other person without our prior written consent. This Opinion is confined strictly to the matters expressly stated herein and is not be read as extending by implication or otherwise to any other matter.

We hereby consent to the filing of this Opinion as Exhibit 5.1 to the Registration Statement and to the reference to Matheson LLP therein. In giving such consent, we do not admit that we are included in 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.

This Opinion and the opinions given in it are governed by, and construed in accordance with, the laws of Ireland.

Yours faithfully

/s/ Matheson LLP

MATHESON LLP

Schedule 1

Documents

1. Copy of the Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan, as adopted on 30 April 2020.
2. A certificate executed by a director or the company secretary of the Company which:
 - (a) annexes:
 - (i) the certificate of incorporation of the Company dated 20 December 2011,
 - (ii) the certificate of incorporation on change of name of the Company dated 3 April 2012,
 - (iii) the certificate of incorporation on re-registration as a public limited company of the Company dated 1 August 2014,
 - (iv) the certificate of incorporation on change of name of the Company dated 17 September 2014;
 - (v) the certificate of incorporation on change of name of the Company dated 3 May 2019;
 - (vi) the memorandum and articles of association of the Company in force as at the date of certificate;
 - (b) annexes a copy extract of the resolutions approved by:
 - (i) the Compensation Committee of the Board of Directors of the Company on 23 February 2022; and
 - (ii) shareholders of the Company passed at the AGM on 28 April 2022; and
 - (c) confirms that the number of authorised but unissued ordinary shares in the capital of the Company exceeds the aggregate of: (i) the number of Ordinary Shares that would be issued on exercise of outstanding awards granted under the 2020 Plan were such exercise to occur today; and (ii) the maximum number of Ordinary Shares that are capable of being issued on conversion of all convertible securities, exercise of any warrants, exercise of any options or rights to be allotted shares or exercise or discharge of any analogous securities or rights.
3. The Registration Statement, as filed with the U.S. Securities and Exchange Commission on the date hereof.
4. Searches carried out by independent law researchers on our behalf against Horizon Therapeutics Public Limited Company plc on 2 August 2022 in (i) the Index of Petitions and Winding-up Notices maintained at the Central Office of the High Court of Ireland, (ii) the Judgments' Office of the Central Office of the High Court of Ireland and (iii) the Companies Registration Office.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Horizon Therapeutics plc of our report dated March 1, 2022 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Horizon Therapeutics plc's Annual Report on Form 10-K for the year ended December 31, 2021.

/s/ PricewaterhouseCoopers LLP
Chicago, Illinois
August 3, 2022

Calculation of Filing Fee Table

Form S-8
(Form Type)Horizon Therapeutics Public Limited Company
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, nominal value \$0.0001 per share, Amended and Restated 2020 Equity Incentive Plan	Other(2)	4,800,000 shares	\$81.66	\$391,968,000.00	0.0000927	\$36,335.44
Total Offering Amounts						\$391,968,000.00	\$36,335.44
Total Fee Offsets							—
Net Fee Due							\$36,335.44

- (1) Consists of 4,800,000 additional ordinary shares (the “*Ordinary Shares*”) of Horizon Therapeutics Public Limited Company (the “*Registrant*”) available for issuance under the Horizon Therapeutics Public Limited Company Amended and Restated 2020 Equity Incentive Plan (the “*2020 Plan*”) pursuant to an amendment to the 2020 Plan approved by the Registrant’s shareholders on April 28, 2022. Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “*Securities Act*”), this Registration Statement on Form S-8 shall also cover any additional Ordinary Shares that become issuable under the 2020 Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding Ordinary Shares.
- (2) This estimate is made pursuant to Rule 457(c) and Rule 457(h) promulgated under the Securities Act solely for purposes of calculating the registration fee. The proposed maximum offering price per unit and maximum aggregate offering price are based upon the average of the high and low prices of the Ordinary Shares on August 1, 2022, as reported on The Nasdaq Global Select Market.