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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

IMUNON, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

52-1256615
(I.R.S. Employer
Identification No.)

997 Lenox Drive, Suite 100
Lawrenceville, NJ
(Address of principal executive offices)

08648
(Zip Code)

IMUNON, INC. 2018 STOCK INCENTIVE PLAN
(Full title of the plan)

Jeffrey W. Church
Executive Vice President, Chief Financial Officer and Corporate Secretary
997 Lenox Drive, Suite 100
Lawrenceville, NJ 08648
(609) 896-9100

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

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 type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input 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.

The Registration Statement shall become effective upon filing in accordance with Rule 462 under the Securities Act.

EXPLANATORY NOTE

The shareholders of Imunon, Inc. (the "Registrant") approved an amendment to the Imunon, Inc. 2018 Stock Incentive Plan, as amended as of June 14, 2023 (the "Amended Plan") on June 14, 2023 to increase the number of shares of the Company's common stock, par value \$0.01 (the "Common Stock") that are available for issuance thereunder by 1,030,000 shares. This Registration Statement on Form S-8 is being filed by the Registrant for the purpose of registering an additional 1,030,000 shares of Common Stock, in accordance with the Amended Plan. Pursuant to Instruction E of Form S-8, the contents of the (i) the Form S-8 Registration Statement (File No. 333-266882) filed with the Securities and Exchange Commission (the "Commission") on August 15, 2022, (ii) the Form S-8 Registration Statement (File No. 333-240275) filed with the Commission on July 31, 2020, (iii) the Form S-8 Registration Statement (File No. 333-233344) filed with the Commission on August 16, 2019, and (iv) the Form S-8 Registration Statement (File No. 333-225045) filed with the Commission on May 18, 2018 are incorporated by reference herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference in this Registration Statement the following documents and information previously filed with the Commission:

- 1) The Registrant's annual report on Form 10-K for the fiscal year ended [December 31, 2022](#), filed with the Commission on March 30, 2023;
- 2) The Registrant's quarterly report on Form 10-Q for the fiscal quarter ended [March 31, 2023](#), filed with the Commission on May 11, 2023;
- 3) The Registrant's quarterly report on Form 10-Q for the fiscal quarter ended [June 30, 2023](#), filed with the Commission on August 10, 2023;
- 4) The Registrant's current reports on Form 8-K and related amendments, filed with the Commission on [January 3, 2023](#), [February 10, 2023](#), [March 24, 2023](#), [June 14, 2023](#) and [June 15, 2023](#);
- 5) The portions of the Registrant's definitive proxy statement on Schedule 14A filed with the Commission on [April 28, 2023](#) that are deemed "filed" with the Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act"); and
- 6) Description of Securities of the Registrant, incorporated herein by reference to [Exhibit 4.5](#) to the Annual Report on Form 10-K of the Company for the fiscal year ended December 31, 2019.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the respective dates of filing of such documents (such documents, and the documents enumerated above, being hereinafter referred to as "Incorporated Documents"). Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Notwithstanding the foregoing, unless specifically stated to the contrary, none of the information disclosed by the Registrant under Items 2.02 or 7.01 of any current report on Form 8-K, including the related exhibits under Item 9.01, that the Registrant may from time to time furnish to the Commission will be incorporated by reference into, or otherwise included in, this Registration Statement.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Restated Certificate of Incorporation, dated March 22, 2023, incorporated herein by reference to Exhibit 3.1 to the Current Report on Form 8-K of the Registrant, filed with the Commission on March 24, 2023.
4.2	Amended and Restated By-laws, effective on September 19, 2022, incorporated herein by reference to Exhibit 3.3 to the Current Report on Form 8-K of the Registrant, filed with the Commission on September 19, 2022.
4.3	Imunon, Inc. 2018 Stock Incentive Plan, as amended as of June 14, 2023, incorporated herein by reference to Exhibit 10.1 to the Current Report on Form 8-K of the Registrant, filed with the Commission on June 15, 2023.
5.1*	Opinion of Baker & McKenzie LLP.
23.1*	Consent of WithumSmith+Brown, PC.
23.2*	Consent of Baker & McKenzie LLP (included in Exhibit 5.1).
24.1*	Power of Attorney (set forth on the signature page of this Registration Statement).
107*	Filing Fee Table.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 City of Lawrenceville, State of New Jersey on August 11, 2023.

IMUNON, INC.

By /s/ Dr. Corinne Le Goff
Corinne Le Goff
President and Chief Executive Officer

POWER OF ATTORNEY AND ADDITIONAL SIGNATURES

Each person whose signature appears below constitutes and appoints Corinne Le Goff as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agents or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Dr. Corinne Le Goff</u> Corinne Le Goff, Pharm. D., MBA	President, Chief Executive Officer and Director (Principal Executive Officer)	August 11, 2023
<u>/s/ Jeffrey W. Church</u> Jeffrey W. Church	Executive Vice President, Chief Financial Officer and Corporate Secretary (Principal Financial Officer)	August 11, 2023
<u>/s/ Kimberly Bragg</u> Kimberly Bragg	VP of Finance, Corporate Controller (Principal of Accounting Officer)	August 11, 2023
<u>/s/ Michael H. Tardugno</u> Michael H. Tardugno	Executive Chairman of the Board of Directors	August 11, 2023
<u>/s/ Frederick J. Fritz</u> Frederick J. Fritz	Director	August 11, 2023
<u>/s/ James E. Dentzer</u> James E. Dentzer	Director	August 11, 2023
<u>/s/ Donald Braun, Ph.D.</u> Donald Braun, Ph.D.	Director	August 11, 2023
<u>/s/ Christine A. Pellizzari</u> Christine A. Pellizzari	Director	August 11, 2023
<u>/s/ Dr. Stacy R. Lindborg</u> Dr. Stacy R. Lindborg	Director	August 11, 2023

**Asia Pacific**

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Brisbane
Hanoi
Ho Chi Minh City
Hong Kong
Jakarta
Kuala Lumpur*
Manila*
Melbourne
Seoul
Shanghai
Singapore
Sydney
Taipei
Tokyo
Yangon

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& Africa**

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Almaty
Amsterdam
Antwerp
Bahrain
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Berlin
Brussels
Budapest
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Casablanca
Doha
Dubai
Dusseldorf
Frankfurt/Main
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Kyy
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The Americas

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Juziez
Lima
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Miami
Monterrey
New York
Palo Alto
Porto Alegre**
Rio de Janeiro**
San Francisco
Santiago
Sao Paulo**
Tijuana
Toronto
Washington, DC

* Associated Firm
** In cooperation with
Trench, Rossi e Watanabe
Advogados

Exhibit 5.1

Baker & McKenzie LLP

452 Fifth Avenue
New York, NY 10018
United States

Tel: +1 212 626 4100
Fax: +1 212 310 1600
www.bakermckenzie.com

August 11, 2023

Imunon, Inc.
997 Lenox Drive, Suite 100
Lawrenceville, NJ 08648

Re: Imunon, Inc. 2018 Stock Incentive Plan

Ladies and Gentlemen:

We have acted as special counsel for Imunon, Inc., a Delaware corporation (the "Company"), in connection with its filing with the Securities and Exchange Commission (the "SEC") of a registration statement on Form S-8 filed on the date hereof (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), with respect to the registration of 1,030,000 shares of the Company's common stock, par value \$0.01 per share (the "Shares"), issuable pursuant to the Company's 2018 Stock Incentive Plan (the "Plan").

As the Company's counsel, we have examined the proceedings taken and are familiar with the proceedings proposed to be taken by the Company in connection with the sale and issuance of the Shares under the Plan. Specifically, we have examined originals or copies certified or otherwise identified to our satisfaction of (i) the Registration Statement, (ii) the Restated Certificate of Incorporation of the Company, as amended and supplemented to date, (iii) the Amended and Restated Bylaws of the Company, as amended to date, (iv) the corporate proceedings with respect to the filing of the Registration Statement, (v) the corporate proceedings taken with respect to the sale and issuance of the Shares under the Plan, and (vi) such other corporate records, agreements, documents and instruments and certificates or comparable documents of public officials and officers and representatives of the Company as we have deemed relevant and necessary for the expression of the opinions contained herein. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic or certified copies and the authenticity of the originals of such copies.

Based upon and subject to the foregoing, and subject to the additional assumptions and qualifications set forth below, we are of the opinion that the Shares have been duly and validly authorized, and when issued, sold and delivered in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

Baker & McKenzie LLP is a member of Baker & McKenzie International.

The opinions expressed above are limited to the laws of the State of New York, the General Corporation Law of the State of Delaware, and the federal laws of the United States of America.

This opinion letter is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated. We hereby consent to the use of our opinion as herein set forth as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the SEC promulgated thereunder or Item 509 of Regulation S-K.

Sincerely,

Baker & McKenzie LLP

BAKER & MCKENZIE LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to incorporation by reference in this Registration Statement on Form S-8 of our report dated March 30, 2023, relating to the consolidated financial statements of Imunon, Inc. appearing in the entity's Annual Report on Form 10-K as of and for the years ended December 31, 2022 and 2021.

/s/ Withum Smith + Brown, PC

WithumSmith+Brown, PC

East Brunswick, New Jersey
August 11, 2023

Calculation of Filing Fee Table
Form S-8
Imunon, Inc.
(Exact Name of Registrant as Specified in its Charter)
Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit(2)	Maximum Aggregate Offering Price(2)	Fee Rate	Amount of Registration Fee(3)
Equity	Common Stock	Rule 457(c) and Rule 457(h)	1,030,000.00	\$ 1.26	\$ 1,297,800.00	0.00011020	\$ 143.02
Total Offering Amounts			1,030,000.00		\$ 1,297,800.00		\$ 143.02
Total Fee Offsets							-
Net Fee Due							\$ 143.02

- (1) This Registration Statement also shall be deemed to cover an indeterminate number of additional shares of Common Stock, which may be offered and issued pursuant to the Amended Plan to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Estimated pursuant to Rule 457(c) and 457(h) under the Securities Act of 1933, as amended (the "Securities Act"), solely for computing the registration fee. The proposed maximum aggregate price per share is based on the average of the high and low prices per share of the Registrant's Common Stock, as reported on The Nasdaq Stock Market, Inc. on August 8, 2023.
- (3) Rounded to the nearest penny.