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

**FORM S-8
REGISTRATION STATEMENT**
*Under
The Securities Act of 1933*

CUTERA, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

77-0492262
(I.R.S. Employer
Identification Number)

**3240 Bayshore Boulevard
Brisbane, CA 94005
(415) 657-5500**

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

AMENDED AND RESTATED 2004 EQUITY INCENTIVE PLAN
(Full title of the plan)

**James A. Reinstein
President and Chief Executive Officer
Cutera, Inc.**

**3240 Bayshore Boulevard
Brisbane, CA 94005
(415) 657-5500**

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

Copy to:

**Darren W. Alch
Vice President, General Counsel &
Corporate Secretary
Cutera, Inc.**

**3240 Bayshore Boulevard
Brisbane, CA 94005
(415) 657-5500**

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

Accelerated filer

Non-accelerated filer (do not check if a smaller reporting company)

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	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$0.001 per share	1,600,000 shares (1)	\$39.28(2)	\$62,848,000(2)	\$7,824.58

- (1) Represents additional shares of the common stock, par value \$0.001 per share (the “Common Stock”), of Cutera, Inc., a Delaware corporation (the “Registrant”), authorized for issuance under the Registrant’s Amended and Restated 2004 Equity Incentive Plan (the “Plan”). Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this registration statement on Form S-8 (this “Registration Statement”) shall also cover any additional shares of Common Stock that may be offered or issued under the Plan by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without receipt of consideration that increases the number of the Company’s outstanding shares of Common Stock.
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with Rules 457(c) and 457(h) under the Securities Act. Computation based on the average of the high and low prices of the Registrant’s Common Stock as reported on the NASDAQ Global Market on November 7, 2017.

EXPLANATORY NOTE

The Registrant is filing this Registration Statement pursuant to General Instruction E of Form S-8 for the purpose of registering the offer and sale of 1,600,000 additional shares of the Registrant's Common Stock that may be issued pursuant to the Plan. On April 13, 2017, the Company's Board of Directors approved the amendment and restatement of the Plan, which included an increase in the maximum number of shares of Common Stock that the Registrant may issue under the Plan from an aggregate of 8,101,192 shares to an aggregate of 9,701,192 shares, subject to stockholder approval. At the annual meeting of stockholders of the Registrant held on June 14, 2017, the stockholders of the Registrant approved the Plan, as amended and restated.

The contents of the following registration statements on Form S-8 relating to the Plan, which were filed with the Securities and Exchange Commission (the "Commission") on the dates indicated, including any and all amendments thereto or filings incorporated therein, are incorporated by reference into this Registration Statement as permitted by General Instruction E of Form S-8 to the extent not otherwise amended or superseded by the contents hereof: (i) Form S-8 filed on April 2, 2004 (Commission File No. 333-114149), (ii) Form S-8 filed on March 22, 2005 (Commission File No. 333-123495), (iii) Form S-8 filed on March 20, 2006 (Commission File No. 333-132583), (iv) Form S-8 filed on March 16, 2007 (Commission File No. 333-141376), (v) Form S-8 filed on March 13, 2008 (Commission File No. 333-149703), (vi) Form S-8 filed on March 24, 2009 (Commission File No. 333-158160), (vii) Form S-8 filed March 25, 2013 (Commission File No. 333-187502), and (viii) Form S-8 filed on September 10, 2015 (Commission File No. 333-206864).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	<u>Amended and Restated 2004 Equity Incentive Plan (filed as Appendix B to the Registrant's Notice and Proxy Statement, filed on May 1, 2017, and incorporated herein by reference)</u>
5.1*	<u>Opinion of Thompson & Knight LLP.</u>
23.1*	<u>Consent of Thompson & Knight LLP (included in Exhibit 5.1 to this Registration Statement)</u>
23.2*	<u>Consent of Independent Registered Public Accounting Firm.</u>
24.1*	<u>Power of Attorney (included on the signature page to this Registration Statement).</u>

* Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company 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 Brisbane, State of California, on this 13th day of November, 2017.

CUTERA, INC.

By: /s/ James A. Reinstein
James A. Reinstein
President and Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints James A. Reinstein, his attorney-in-fact, for him or her in any and all capacities, to sign any amendments to this Registration Statement on Form S-8, and to file the same, with exhibits thereto and other documents in connection therewith, with the SEC, hereby ratifying and confirming all that said attorney-in-fact, or his substitute, may do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Exchange Act of 1933, this Registration Statement has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ James A. Reinstein</u> (James A. Reinstein)	President, Chief Executive Officer and Director (Principal Executive Officer)	November 13, 2017
<u>/s/ Sandra Gariner</u> (Sandra Gardiner)	Consultant Chief Financial Officer (Principal Accounting Officer)	November 13, 2017
<u>/s/ David B. Apfelberg</u> (David B. Apfelberg)	Director	November 13, 2017
<u>/s/ Gregory A. Barrett</u> (Gregory A. Barrett)	Director	November 13, 2017
<u>/s/ David A. Gollick</u> (David A. Gollnick)	Director	November 13, 2017
<u>/s/ Timothy J. O'Shea</u> (Timothy J. O'Shea)	Director	November 13, 2017
<u>/s/ J. Daniel Plants</u> (J. Daniel Plants)	Director	November 13, 2017
<u>/s/ Clint H. Severson</u> (Clint H. Severson)	Director	November 13, 2017
<u>/s/ Elisha W. Finney</u> (Elisha W. Finney)	Director	November 13, 2017

THOMPSON & KNIGHT LLP

ATTORNEYS AND COUNSELORS

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November 13, 2017

AUSTIN
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PARIS

Cutera, Inc.
3240 Bayshore Boulevard
Brisbane, CA 94005

Re: Cutera, Inc. - Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as special counsel for Cutera, Inc., a Delaware corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), of 1,600,000 shares of the Company's common stock, par value \$0.001 per share (the "Shares"), for issuance pursuant to the Company's Amended and Restated 2004 Equity Incentive Plan (the "Plan").

We have participated in the preparation of the Company's Registration Statement on Form S-8 (the "Registration Statement"), filed on this date with the Securities and Exchange Commission, relating to the registration of the Shares under the Securities Act.

In connection with this opinion letter, we have examined original counterparts or copies of original counterparts of the Registration Statement, the Plan and certain resolutions, adopted by the board of directors of the Company. We have also examined originals or copies of such other records of the Company, certificates of public officials and of officers or other representatives of the Company and agreements and other documents as we have deemed necessary, subject to the assumptions set forth below, as a basis for the opinion expressed below.

In rendering the opinion expressed below, we have assumed (i) the genuineness of all signatures; (ii) the authenticity of the originals of the documents submitted to us; (iii) the conformity to authentic originals of any documents submitted to us as copies; and (iv) as to matters of fact, the truthfulness of the representations made or otherwise incorporated in the Registration Statement and representations and statements made in certificates of public officials and officers or other representatives of the Company. We have also assumed that the offer and sale of the Shares complies in all respects with the terms, conditions and restrictions set forth in the Registration Statement and the Plan. We have not independently established the validity of the foregoing assumptions.

Based upon the foregoing, and subject to the qualifications and limitations herein set forth, we are of the opinion that the Shares have been duly authorized by the Company and, when issued and delivered as provided in the Plan and the instruments executed pursuant to the Plan, the Shares will be validly issued, fully paid and non-assessable.

The opinion set forth above is limited to the General Corporation Law of the State of Delaware (including the applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting these laws), and we do not express any opinion herein concerning any other laws.

Cutera, Inc.
November 13, 2017
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This opinion letter has been prepared, and is to be understood, in accordance with customary practice of lawyers who regularly give and lawyers who regularly advise recipients regarding opinions of this kind, is limited to the matters expressly stated herein and is provided solely for purposes of complying with the requirements of the rules of the Securities and Exchange Commission, and no opinions may be inferred or implied beyond the matters expressly stated herein. The opinions expressed herein are rendered and speak only as of the date hereof and we specifically disclaim any responsibility to update such opinions subsequent to the date hereof or to advise you of subsequent developments affecting such opinions.

We consent to the filing of this opinion with the Securities and Exchange Commission as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 and Section 11 of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Respectfully Submitted,

/s/ Thompson & Knight LLP

JEB/HEL
RHS

Consent of Independent Registered Public Accounting Firm

Cutera, Inc.
Brisbane, California

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Amended and Restated 2004 Equity Incentive Plan of Cutera Inc. of our reports dated March 15, 2017, relating to the consolidated financial statements, the effectiveness of Cutera, Inc.'s internal control over financial reporting and schedule of Cutera, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2016.

/s/ BDO USA, LLP
San Jose, California

November 13, 2017

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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