

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

FORM S-1

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

KUBIENT, INC.

(Exact name of registrant as specified in its certificate of incorporation)

Delaware

(State or other jurisdiction of
incorporation or organization)

7373

(Primary Standard Industrial
Classification Code Number)

82-1808844

(I.R.S. Employer
Identification Number)

**228 Park Avenue South
Suite 72602
New York, New York 10003-1502
(866) 668-2567**

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

**Peter Anthony Bordes, Jr.
Chief Executive Officer
Kubient, Inc.
228 Park Avenue South
Suite 72602
New York, New York 10003-1502
(866) 668-2567**

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

Copies to:

**Marc J. Adesso, Esq.
Waller Lansden Dortch & Davis, LLP
511 Union Street, Suite 2700
Nashville, Tennessee 37219
Telephone: (615) 850-8063
Facsimile: (615) 244-6804**

**Steven D. Uslaner, Esq.
Mark F. Coldwell, Esq.
Littman Krooks LLP
655 Third Avenue, 20th Floor
New York, New York 10017
Telephone: (212) 490-2020
Facsimile: (212) 490-2990**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.

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. (File No. 333-239682)

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

Accelerated filer

Non-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 Offering Price per Unit (1)(2)	Proposed Maximum Aggregate Offering Price (1)(2)	Amount of Registration Fee
Units (3)(4)	506,000	\$ 5.00	\$ 2,530,000	\$ 328.40
Common Stock par value \$0.00001, included in the units (5)	--	--	--	--
Warrants to Purchase Common Stock, included in the units (5)	--	--	--	--
Shares of Common Stock issuable upon exercise of the Warrants included in the unit (6)	506,000	\$ 5.50	\$ 2,783,000	\$ 361.23
Underwriters' Warrants to Purchase Common Stock (7)	N/A	N/A	N/A	N/A

Common Stock, underlying Underwriters' Warrants (2)(8)	22,000	\$	6.25	\$	137,500	\$	17.85
Total	1,034,000		--	\$	5,450,500	\$	707.48

- (1) Based on the initial public offering price.
- (2) Pursuant to Rule 416, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from share splits, share dividends or similar transactions.
- (3) Each unit consists of one share of common stock, \$0.00001 par value per share, and one warrant to purchase one share of common stock, \$0.00001 par value per share.
- (4) Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-239682).
- (5) No separate fee is required pursuant to Rule 457(i) under the Securities Act.
- (6) The warrants are exercisable at a per share exercise price equal to 110% of the public offering price.
- (7) In accordance with Rule 457(g) under the Securities Act, because the shares of the Registrant's common stock underlying the Warrants and Representative's warrants are registered hereby, no separate registration fee is required with respect to the warrants registered hereby.
- (8) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(g) under the Securities Act. The warrants are exercisable at a per share exercise price equal to 125% of the public offering price.

This Registration Statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act of 1933.

EXPLANATORY NOTE

This Registration Statement on Form S-1 is being filed with respect to the registration of 506,000 additional units of Kubient, Inc., a Delaware corporation (the "Registrant"), each consisting one share of common stock, \$0.00001 par value per share, and one warrant to purchase one share of common stock, \$0.00001 par value per share, as well as 22,000 shares of common stock, \$0.00001 par value per share, underlying additional underwriters' warrants being issued in such transaction, pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. [333-239682](#)) (the "Prior Registration Statement"), initially filed by the Registrant on July 2, 2020 and declared effective by the Securities and Exchange Commission (the "Commission") on August 11, 2020. The required opinion of counsel and related consent and accountant's consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) All exhibits filed with or incorporated by reference in the Registration Statement on Form S-1 (File No. 333-239682) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

Exhibit Number	Description
5.1	Opinion of Waller Lansden Dortch & Davis, LLP
23.1	Consent of Marcum, LLP
23.2	Consent of Waller Lansden Dortch & Davis, LLP (included in Exhibit 5.1)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, we have 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 New York, State of New York, on the 11th day of August, 2020.

KUBIENT, INC.

By: /s/ Peter A. Bordes, Jr.
Peter A. Bordes, Jr.
Chief Executive Officer

Pursuant to the requirements of the Securities Act, 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/ Peter A. Bordes, Jr.</u> Peter A. Bordes, Jr.	Chief Executive Officer, Director (<i>principal executive officer</i>)	August 11, 2020
<u>/s/ Joshua Weiss</u> Joshua Weiss	Chief Financial Officer (<i>principal financial and accounting officer</i>)	August 11, 2020
<u>/s/ Paul Roberts</u> Paul Roberts	Chief Strategy Officer, President and Chairman	August 11, 2020
<u>/s/ Grainne Coen</u> Grainne Coen	Director	August 11, 2020
<u>/s/ Elisabeth DeMarse</u> Elisabeth DeMarse	Director	August 11, 2020
<u>/s/ Jeannie Mun</u> Jeannie Mun	Director	August 11, 2020
<u>/s/ Christopher H. Smith</u> Christopher H. Smith	Director	August 11, 2020



Waller Lansden Dortch & Davis, LLP
511 Union Street, Suite 2700
P.O. Box 198966
Nashville, TN 37219-8966

615.244.6380 main
615.244.6804 fax
wallerlaw.com

August 11, 2020

Kubient, Inc.
228 Park Avenue South
Suite 72602
New York, New York 10003-1502

Re: Registration Statement on Form S-1

Ladies and Gentlemen:

We are furnishing this opinion in connection with the filing by Kubient, Inc., a Delaware corporation (the "Company"), of a Registration Statement on Form S-1 (the "Registration Statement"), with the United States Securities and Exchange Commission (the "Commission") relating to the underwritten public offering of up to 506,000 units (the "Units"), with each Unit consisting of one share of the Company's common stock, \$0.00001 par value per share (the "Common Stock"), and one warrant to purchase one share of Common Stock (the "Warrants"). The Warrants are exercisable for 506,000 shares of Common Stock (the "Warrant Shares") at an exercise price equal to 110% of the public offering price of the Units. The Registration Statement is being filed pursuant to Rule 462(b) of Regulation C promulgated under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement incorporates by reference the Registration Statement on Form S-1 (No. 333-239682), which was declared effective on August 11, 2020, including the prospectus which forms a part of such Registration Statement (the "Prospectus").

We have acted as securities counsel to the Company. In so acting, we have examined, and relied as to matters of fact upon, the originals, or copies certified or otherwise identified to our satisfaction, of such corporate records, documents, certificates of public officials and other instruments, and have made such other and further investigations, in each case as we have deemed necessary or appropriate to enable us to render the opinions set forth herein. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents or all documents submitted to us as certificate or photostatic copies, and the authenticity of the originals of such latter documents. We have also made such investigations of law as we have deemed necessary or appropriate to form a basis for the opinions rendered herein. As to any facts material to this opinion which we did not independently establish or verify, we have relied upon statements and representations of the Company and its officers and other representatives and of public officials, and have assumed that such matters remain true and correct through the date hereof.

This opinion is limited to the General Corporation Law of the State of Delaware as in effect on the date hereof in effect on the date hereof, and no opinion is rendered as to the laws of any other jurisdiction or any effect which such laws may have on the opinions expressed herein. Except as otherwise expressly stated herein, (i) all opinions rendered are as of the date hereof; and (ii) no opinion is rendered herein as to any matter pertaining to the contents of the Registration Statement or the Prospectus.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that (i) the shares of Common Stock included in the Units, when issued against payment therefor as set forth in the Registration Statement, will be validly issued, fully paid and non-assessable; (ii) the Warrants included in the Units, when issued as set forth in the Registration Statement, will be valid and binding obligations of the Company, enforceable against the Company in accordance with their terms; and (iii) the Warrant Shares, when issued upon exercise of the Warrants against payment therefor as set forth in the Registration Statement, will be validly issued, fully paid and non-assessable.

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

Very truly yours,

/s/ Waller Lansden Dortch & Davis, LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement of Kubient, Inc (the “Company”) on Form S-1, pursuant to Rule 462(b) under Securities Act of 1933, as amended, of our report, which includes an explanatory paragraph as to the Company’s ability to continue as a going concern, dated May 6, 2020, except for Note 12A, to which the date is August 6, 2020, with respect to our audits of the consolidated financial statements of Kubient, Inc. as of December 31, 2019 and 2018 and for each of the two years in the period ended December 31, 2019, which appears in Kubient, Inc.’s Form S-1 (Registration No. 333-239682) initially filed on July 2, 2020, as amended.

/s/ Marcum LLP

Marcum LLP
New York, NY
August 11, 2020
