

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

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

Tabula Rasa HealthCare, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

46-5726437
(I.R.S. Employer
Identification Number)

228 Strawbridge Drive, Suite 100
Moorestown, NJ 08057
(866) 648 - 2767

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

Tabula Rasa HealthCare, Inc. 2016 Omnibus Incentive Compensation Plan
(Full title of the plan)

Dr. Calvin H. Knowlton, Ph.D.
Chief Executive Officer
Tabula Rasa HealthCare, Inc.
228 Strawbridge Drive, Suite 100
Moorestown, NJ 08057
(866) 648 - 2767

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

With copies to:

Kevin S. Shmelzer, Esq.
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103
(215) 963-5000

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 securities to be registered(1)	Amount to be registered(2)	Proposed maximum offering price per share(3)	Proposed maximum aggregate offering price(3)	Amount of registration fee
Common Stock, par value \$0.0001 per share	1,027,876	\$ 58.89	\$ 60,531,617	\$ 7,337

- (1) This Registration Statement covers shares of the registrant's common stock, par value \$0.0001 per share ("Common Stock"), which are issuable pursuant to the Tabula Rasa HealthCare, Inc. 2016 Omnibus Incentive Compensation Plan (the "2016 Equity Compensation Plan").
- (2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the registrant's Common Stock which become issuable under the 2016 Equity Compensation Plan by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of outstanding shares of Common Stock.
- (3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) promulgated under the Securities Act. The offering price per share and the aggregate offering price are calculated based upon the average of the high and low prices of the registrant's Common Stock as reported on The NASDAQ Global Market on February 26, 2019.



PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

EXPLANATORY NOTE

This Registration Statement on Form S-8, relating to the Tabula Rasa HealthCare, Inc. 2016 Omnibus Incentive Compensation Plan, is being filed pursuant to General Instruction E to Form S-8, for the purpose of registering an additional 1,027,876 shares (the "Shares") of the common stock, par value \$0.0001 per share, of Tabula Rasa HealthCare, Inc. (the "Registrant"). The Shares are securities of the same class and relate to the same employee benefit plan for which Registration Statements on Form S-8 have previously been filed and are effective. Accordingly, this Registration Statement incorporates by reference the contents of the Registration Statements on Form S-8, File Nos. 333-214025, 333-216674 and 333-223658, filed with the Securities and Exchange Commission on October 7, 2016, March 14, 2017 and March 14, 2018, respectively, by the Registrant, relating to the Registrant's 2016 Omnibus Incentive Compensation Plan, and the information required by Part II is omitted, except as supplemented by the information set forth below.

Item 8. Exhibits.

The following exhibits are filed as part of this Registration Statement:

Exhibit No.	Exhibit
4.1	<u>Amended and Restated Certificate of Incorporation of Tabula Rasa HealthCare, Inc. (previously filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on October 4, 2016 and incorporated by reference herein)</u>
4.2	<u>Amended and Restated Bylaws of Tabula Rasa HealthCare, Inc. effective as of October 4, 2016 (previously filed as Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed on October 4, 2016 and incorporated by reference herein)</u>
5.1	<u>Opinion of Morgan, Lewis & Bockius LLP as to the legality of the securities being registered</u>
23.1	<u>Consent of Morgan, Lewis & Bockius LLP (included in the opinion filed as Exhibit 5.1)</u>
23.2	<u>Consent of KPMG LLP, independent registered public accounting firm, as to Tabula Rasa HealthCare, Inc.</u>
24.1	<u>Powers of Attorney (included on the signature page of this Registration Statement)</u>
99.1	<u>Tabula Rasa HealthCare, Inc. 2016 Omnibus Incentive Compensation Plan (previously filed as Exhibit 10.15 to the Registrant's Amendment No. 3 to the Registration Statement on Form S-1 (File No. 333-208857) filed on September 19, 2016 and incorporated by reference herein)</u>

Morgan Lewis

March 4, 2019

Tabula Rasa HealthCare, Inc.
228 Strawbridge Drive, Suite 100
Moorestown, NJ 08057

Re: Tabula Rasa HealthCare, Inc. Registration Statement on Form S-8 for 1,027,876 Shares of Common Stock

Ladies and Gentlemen:

We have acted as counsel to Tabula Rasa HealthCare, Inc., a Delaware corporation (the "Company"), in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act") relating to the registration by the Company of an aggregate of 1,027,876 shares of Common Stock, par value \$0.0001 per share, of the Company (the "Shares") issuable in connection with the Company's 2016 Omnibus Incentive Compensation Plan (the "Plan").

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the certificate of incorporation and bylaws of the Company, the Plan and such other documents, records and other instruments as we have deemed appropriate for the purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Shares have been duly authorized by the Company and, when issued by the Company and transferred to plan participants in the manner and on the terms described in the Plan, will be validly issued, fully paid and non-assessable.

The opinions expressed herein are limited to Delaware General Corporation Law.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

Morgan, Lewis & Bockius LLP

1701 Market Street
Philadelphia, PA 19103-2921
United States

📞 +1.215.963.5000
📠 +1.215.963.5001

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Tabula Rasa HealthCare, Inc.:

We consent to the use of our reports dated March 1, 2019, with respect to the consolidated balance sheets of Tabula Rasa HealthCare, Inc. and its subsidiaries as of December 31, 2018 and 2017, the related consolidated statements of operations, redeemable convertible preferred stock and stockholders' equity (deficit), and cash flows for each of the years in the three-year period ended December 31, 2018, and the related notes and financial statement schedule II (collectively, the "consolidated financial statements"), and the effectiveness of internal control over financial reporting as of December 31, 2018, incorporated by reference herein.

Our report on the consolidated financial statements refers to a change in the accounting related to revenue recognition in the year ended December 31, 2018 due to the adoption, using the full retrospective method, of Accounting Standards Update No. 2014-09, "*Revenue from Contracts with Customers*".

Our report dated March 1, 2019, on the effectiveness of internal control over financial reporting as of December 31, 2018, contains an explanatory paragraph that states that Tabula Rasa HealthCare, Inc. acquired Peak PACE Solutions, LLC, Mediture LLC, eClusive LLC and Cognify, Inc. (collectively, the "Acquired Companies") during 2018, and management excluded from its assessment of the effectiveness of the Company's internal control over financial reporting as of December 31, 2018, the Acquired Companies' representing approximately 25.2% of total assets and 5.4% of total revenues of the Company as of and for the year ended December 31, 2018. Our audit of internal control over financial reporting of the Company also excluded an evaluation of the internal control over financial reporting of the Acquired Companies.

In addition, our report on the effectiveness of internal control over financial reporting as of December 31, 2018, expresses our opinion that Tabula Rasa Healthcare, Inc. did not maintain effective internal control over financial reporting as of December 31, 2018 due to a material weakness related to ineffective information technology controls over user access and program change management related to an information technology system that support the Company's financial reporting processes related to the revenue associated with one of the Company's subsidiaries. As a result, process level automated controls and manual controls that are dependent on the completeness and accuracy of information derived from the affected IT system were also ineffective because they could have been adversely impacted. The material weakness was a result of ineffective processes to assess changes in IT environments and monitor processes to determine consistent control operation as well as insufficient documentation communication and training to support effective control operation.

/s/ KPMG LLP

Philadelphia, Pennsylvania
March 4, 2019
