

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

**FORM S-1
REGISTRATION STATEMENT**
*Under
The Securities Act of 1933*

CG ONCOLOGY, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2836
(Primary Standard Industrial
Classification Code Number)

37 - 1611499
(I.R.S. Employer
Identification No.)

**400 Spectrum Center Drive, Suite 2040
Irvine, CA 92618
(949) 409-3700**

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

**Arthur Kuan
Chairman and Chief Executive Officer
400 Spectrum Center Drive, Suite 2040
Irvine, CA 92618
(949) 409-3700**

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

Copies to:

**Cheston J. Larson
Matthew T. Bush
Anthony Gostanian
Latham & Watkins LLP
12670 High Bluff Drive
San Diego, CA 92130
(858) 523-5400**

**Charles S. Kim
Denny Won
Kristin VanderPas
Dave Peinsipp
Cooley LLP
10265 Science Center Drive
San Diego, CA 92121
(858) 550-6000**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement is declared 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. 333-276350)

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, smaller reporting company or an emerging growth company. See the definition 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.

The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement on Form S-1 (this “Registration Statement”) is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the sole purpose of increasing the aggregate number of shares of common stock offered by CG Oncology, Inc. (the “Registrant”) by 3,450,000 shares, 450,000 of which are subject to purchase upon exercise of the underwriters’ option to purchase additional shares of the Registrant’s common stock. The additional securities that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Filing Fee Table ([Exhibit 107](#)) filed as an exhibit to the Registration Statement on Form S-1, as amended ([File No. 333-276350](#)) (the “Prior Registration Statement”). The information set forth in the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference in this filing.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

Exhibit Index

Exhibit Number	Description of Exhibit
5.1	Opinion of Latham & Watkins LLP (incorporated by reference to Exhibit 5.1 filed with the Prior Registration Statement on January 23, 2024)
23.1	Consent of Ernst & Young LLP, independent registered public accounting firm
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included on the signature page of the Prior Registration Statement filed on January 2, 2024)
107	Filing Fee Table

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvine, State of California, on this 24th day of January, 2024.

CG ONCOLOGY, INC.

By: /s/ Arthur Kuan
Arthur Kuan
Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities held on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Arthur Kuan</u> Arthur Kuan	Chairman and Chief Executive Officer (principal executive officer)	January 24, 2024
<u>/s/ Corleen Roche</u> Corleen Roche	Chief Financial Officer (principal financial and accounting officer)	January 24, 2024
<u>*</u> Susan Graf	Director	January 24, 2024
<u>*</u> Brian Liu, M.D.	Director	January 24, 2024
<u>*</u> James J. Mulé, IPh.D.	Director	January 24, 2024
<u>*</u> Leonard Post, Ph.D.	Director	January 24, 2024
<u>*</u> Simone Song	Director	January 24, 2024
<u>*</u> Victor Tong, Jr.	Director	January 24, 2024

*By: /s/ Arthur Kuan
Arthur Kuan
Attorney-in-fact

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption “Experts” and to the incorporation by reference of our report dated October 27, 2023 (except for the retroactive effect of the 1-for-9.535 reverse stock split as described in the seventh and eighth paragraphs of Note 14, as to which the date is January 18, 2024), with respect to the financial statements of CG Oncology, Inc. included in Amendment No. 2 to the Registration Statement (Form S-1 No. 333-276350) and related Prospectus of CG Oncology, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Irvine, California
January 24, 2024

Calculation of Filing Fee Table

Form S-1

CG Oncology, Inc.

Table 1 - Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾ (²)	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price ⁽³⁾	Fee Rate	Amount of Registration Fee ⁽²⁾
Equity	Common Stock, par value \$0.0001 per share	Rule 457(a)	3,450,000	\$19.00	\$65,550,000	0.00014760	\$9,676
Total Offering Amounts				—	\$65,550,000	—	\$9,676
Total Fee Offsets				—	—	—	—
Net Fee Due				—	—	—	\$9,676

- (1) The registrant previously registered securities with a proposed maximum aggregate offering price not to exceed \$351,900,000 on a Registration Statement on Form S-1 (File No. 333-276350), which was declared effective by the Securities and Exchange Commission on January 24, 2024. In accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of \$65,550,000 is hereby registered, which includes the shares of common stock that the underwriters have the option to purchase.
- (2) Includes 450,000 shares of common stock that the underwriters have the option to purchase.
- (3) Estimated solely for purposes of computing the amount of the registration fee pursuant to Rule 457(a) under the Securities Act of 1933, as amended.