

As filed with the Securities and Exchange Commission on June 6, 2023

Registration No. 333-269445

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

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
Under
The Securities Act of 1933**

**Quantum Corporation
(Exact name of registrant as specified in its charter)**

Delaware
(State or other jurisdiction of
incorporation or organization)

94-2665054
(I.R.S. Employer
Identification No.)

**224 Airport Parkway, Suite 550
San Jose, California
(Address of principal executive office)**

95110
(Zip Code)

Quantum Corporation 2021 Inducement Plan
(Full title of the plan)

Brian E. Cabrera
Senior Vice President, Chief Administrative Officer, and Corporate Secretary
Quantum Corporation
224 Airport Parkway, Suite 550
San Jose, California 95110
(408) 944 4000
(Name, address and telephone number of agent for service)

Copy to:
James J. Masetti
Julie Park
Pillsbury Winthrop Shaw Pittman LLP
2550 Hanover Street Palo Alto, CA 94304 (650) 233-4500

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.

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

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (the "Registration Statement") is being filed by Quantum Corporation, a Delaware corporation (the "Registrant"), for the purpose of correcting the following information contained in the Registrant's Registration Statement on Form S-8 (File No. 333-269445) that was filed with the Securities and exchange Commission on January 27, 2023 (the "Original Registration Statement"):

- the "Calculation of Registration Fee" table set forth on Exhibit 107 of this Registration Statement amends and restates in its entirety the "Calculation of Registration Fee" table set forth on Exhibit 107 of the Original Registration Statement, which amendments include correcting the proposed maximum offering price per share under the Registrant's 2021 Inducement Plan (the "Plan") from \$1.60 to \$1.57, including changing the specified date that the high and low prices of the Registrant's Common Stock were reported on the Nasdaq Global Market from January 19, 2023 to January 25, 2023, and the related proposed maximum aggregate offering price, amount of registration fee and total registration fee;
- correcting exhibit tagging with respect to Exhibit 5.1 and Exhibit 23.1; and
- filing Exhibit 99.2 to the Registration Statement, which was inadvertently omitted from the Original Registration Statement.

Except as set forth herein, the contents of the Original Registration Statement are incorporated herein by reference into this Registration Statement.

ITEM 8. Exhibits.

Exhibit No.	Description
5.1#	<u>Opinion of Pillsbury Winthrop Shaw Pittman LLP.</u>
23.1#	<u>Consent of Armanino LLP, independent registered public accounting firm.</u>
23.2#	<u>Consent of Pillsbury Winthrop Shaw Pittman LLP (included in Exhibit 5.1).</u>
24.1*	<u>Power of Attorney (incorporated by reference to Exhibit 24.1 to the Registration Statement on Form S-8 (File No. 333-269445) filed on January 27, 2023).</u>
99.1	<u>2021 Inducement Plan (incorporated by reference to Exhibit 10.1 to the Registration Statement on Form S-8 (File No. 333-252601) filed on February 1, 2021).</u>
99.2	<u>Amendment No. 1 to 2021 Inducement Plan.</u>
99.3	<u>Form of Market-Based Restricted Stock Unit Grant Agreement for U.S. Employees (under the 2021 Inducement Plan) (incorporated by reference to Exhibit 10.2 to the Registration Statement on Form S-8 (File No. 333-252601) filed on February 1, 2021).</u>
99.4	<u>Form of Market-Based Restricted Stock Unit Grant Agreement for Non-U.S. Employees (under the 2021 Inducement Plan) (incorporated by reference to Exhibit 10.3 to the Registration Statement on Form S-8 (File No. 333-252601) filed on February 1, 2021).</u>
99.5	<u>Form of Restricted Stock Unit Grant Agreement for U.S. Employees (under the 2021 Inducement Plan) (incorporated by reference to Exhibit 10.4 to the Registration Statement on Form S-8 (File No. 333-252601) filed on February 1, 2021).</u>
99.6	<u>Form of Restricted Stock Unit Grant Agreement for Non-U.S. Employees (under the 2021 Inducement Plan) (incorporated by reference to Exhibit 10.5 to the Registration Statement on Form S-8 (File No. 333-252601) filed on February 1, 2021).</u>
107	<u>Filing Fee Table.</u>

* Previously filed.

Filed solely to correct tagging of the previously filed exhibit.

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 Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Jose, State of California, on the 6th day of June, 2023.

QUANTUM CORPORATION

By: /s/ Brian E. Cabrera
Brian E. Cabrera
Senior Vice President, Chief Administrative Officer, and Corporate Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ James J. Lerner</u> James J. Lerner	President, Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	June 6, 2023
<u>/s/ Kenneth P. Gianella</u> Kenneth P. Gianella	Chief Financial Officer (Principal Financial Officer)	June 6, 2023
<u>/s/ Lewis W. Moorehead</u> Lewis W. Moorehead	Chief Accounting Officer (Principal Accounting Officer)	June 6, 2023
<u>*</u> Rebecca J. Jacoby	Director	June 6, 2023
<u>*</u> Donald Jaworski	Director	June 6, 2023
<u>*</u> Hugues Meyrath	Director	June 6, 2023
<u>*</u> Christopher D. Neumeyer	Director	June 6, 2023
<u>*</u> Marc E. Rothman	Director	June 6, 2023
<u>*</u> Yue Zhou White	Director	June 6, 2023

*By: /s/ Brian E. Cabrera
Brian E. Cabrera
Attorney in Fact

PILLSBURY WINTHROP SHAW PITTMAN LLP
2550 Hanover Street
Palo Alto, CA 94304-1115

January 27, 2023

Quantum Corporation
224 Airport Parkway, Suite 550
San Jose, CA 95110

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We are acting as counsel for Quantum Corporation, a Delaware corporation (the “Company”), in connection with the Registration Statement on Form S-8 (the “Registration Statement”) relating to the registration under the Securities Act of 1933 (the “Act”) of an aggregate of 730,000 shares of the Company’s common stock, par value \$0.01 per share (the “Shares”), issuable pursuant to the Company’s 2021 Inducement Plan (the “Plan”).

We have reviewed and are familiar with such corporate proceedings and other matters as we have considered relevant or necessary for the opinion expressed in this letter. Based upon the foregoing, we are of the opinion that the Shares have been duly authorized and, when issued and sold in accordance with the Plan, will be validly issued, fully paid and nonassessable. The opinion set forth in this letter is limited to the General Corporation Law of the State of Delaware, as in effect on the date hereof.

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

Very truly yours,

/s/ Pillsbury Winthrop Shaw Pittman LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the reference to our firm under the caption "Experts" in Registration Statement on Form S-8 of Quantum Corporation for the registration of common stock and to the incorporation by reference therein of our report dated June 6, 2022 relating to the consolidated financial statements and the effectiveness of internal control over financial reporting, which appears in Quantum Corporation's Annual Report on Form 10-K for the year ended March 31, 2022, filed with the Securities and Exchange Commission.

/s/ Armanino LLP

Armanino LLP
San Ramon, California

January 27, 2023

Calculation of Filing Fee Tables

S-8
(Form Type)

Quantum Corporation
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial effective date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities												
Fees to be Paid												
Fees Previously Paid	Equity	Common Stock, par value \$0.01 per share	457(h), 457(c)	730,000 ⁽²⁾	\$1.57 ⁽³⁾	\$1,146,100	0.0001102	\$127				
Carry Forward Securities												
Carry Forward Securities												
			Total Offering Amounts			\$1,146,100		\$127				
			Total Fees Previously Paid					\$128				
			Total Fee Offsets					—				
			Net Fee Due					\$0 ⁽⁴⁾				

(1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers any additional shares of Registrant's Common Stock that become issuable pursuant to the Quantum Corporation 2021 Inducement Plan, as amended (the "Inducement Plan") by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration that results in an increase in the number of the Registrant's outstanding shares of Common Stock.

(2) Consists of 730,000 shares of Common Stock reserved for issuance exclusively for the grant of inducement awards to eligible recipients granted pursuant to the Inducement Plan in compliance with Nasdaq Marketplace Rule 5635(c)(4).

- (3) Calculated pursuant to Rule 457(c) and 457(h) under the Securities Act, solely for the purposes of calculating the registration fee, based on the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Market on January 25, 2023.
- (4) The registration fee was previously paid in connection with the filing of the Registration Statement on Form S-8 (File No. 333-269445) on January 27, 2023.

**AMENDMENT NO. 1
TO
QUANTUM CORPORATION
2021 INDUCEMENT PLAN**

RECITALS

A. On February 1, 2021 the board of directors (the Board) of Quantum Corporation, a Delaware corporation (the Company) adopted the Quantum Corporation 2021 Inducement Plan (the Plan).

B. On December 30, 2022 (the Effective Date), the Leadership and Compensation Committee of the Board (the Committee) approved an amendment to the Plan to increase the number of shares of Common Stock of the Company authorized for issuance thereunder to 1,500,000 shares, pursuant to its authority under the Leadership and Compensation Committee Charter and Section 18(a) of the Plan.

AMENDMENT

1. Section 3(a) of the Plan is hereby amended and restated as follows:

“Stock Subject to the Plan. Subject to the provisions of Section 13 of the Plan, the maximum aggregate number of Shares that may be issued under the Plan shall equal 1,500,000 Shares. The Shares may be authorized, but unissued, or reacquired Common Stock.”

2. Except as set forth in this amendment, the Plan shall be unaffected hereby and shall remain in full force and effect.

IN WITNESS WHEREOF, the Company has executed this Amendment No. 1 to the Quantum Corporation 2021 Inducement Plan on December 30, 2022.

QUANTUM CORPORATION

By: /s/ Brian E. Cabrera
Brian E. Cabrera
Senior Vice President, Chief Administrative Officer, and Corporate Secretary