HEALTHWAREHOUSE.COM, INC.

FORM S-8
(Securities Registration: Employee Benefit Plan)

Filed 04/28/15

Address 7107 INDUSTRIAL ROAD
          FLORENCE, KY 41042
Telephone (513) 618-0911
CIK 0000754813
Symbol HEWA
SIC Code 5912 - Drug Stores and Proprietary Stores
Industry Retail (Drugs)
Sector Services
Fiscal Year 12/31

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This Registration Statement shall become effective automatically upon the date of filing in accordance with Section 8(a) of the Securities Act and 17 C.F.R. 230.462.
PART I

Item 1.   Plan Information.*

Item 2.   Registrant Information and Employee Plan Annual Information.*

* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from the registration statement in accordance with Rule 428 under the Securities Act and the “Note” to Part I on Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3.   Incorporation of Documents by Reference.

The following documents filed or to be filed with the Securities and Exchange Commission (the “Commission”) are incorporated by reference in this registration statement:

(a) The Company’s Annual Report on Form 10-K for the year ended December 31, 2014;

(b) All reports filed by the Company pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (“Exchange Act”), since the end of the fiscal year covered by the financial statements in the Form 10-K referred to in clause (a) above;

(c) The description of the Common Stock of the Company contained in the Company’s Registration Statement on Form SB-2 filed with the Commission on April 22, 2005, as amended.

(d) All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold.

Any statement contained in this registration statement, or in a document incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein, or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 4.   Description of Securities.

Not applicable since the Company’s Common Stock is registered under Section 12 of the Exchange Act.

Item 5.   Interests of Named Experts and Counsel.

Not applicable.
**Item 6. Indemnification of Directors and Officers.**

Under Section 145 of the Delaware General Corporation Law (the “DGCL”), the Company has broad powers to indemnify its directors and officers against liabilities that they may incur in such capacities, including liabilities under the Securities Act of 1933, as amended.

Our certificate of incorporation limits the liability of our directors and officers to the maximum extent permitted by Delaware law. Delaware law provides that directors of a corporation will not be personally liable for monetary damages for breach of their fiduciary duties as directors, except liability for: (i) breach of the directors’ duty of loyalty; (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law, (iii) the unlawful payment of a dividend or unlawful stock purchase or redemption, and (iv) any transaction from which the director derives an improper personal benefit. Our certificate of incorporation also requires us to indemnify our directors and officers to the fullest extent permitted by Section 145 of the DGCL.

The effect of the foregoing is to require us to indemnify our officers and directors for any claim arising against such persons in their official capacities if such person acted in good faith and in a manner that he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Insofar as indemnification for liabilities may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy and is, therefore, unenforceable.

**Insurance.** The Company maintains insurance policies insuring the Company’s directors and officers against liability for wrongful acts or omissions arising out of their positions as directors and officers, subject to certain limitations.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

The following exhibits are filed with or incorporated by reference into this registration statement on Form S-8 (numbering corresponds to Exhibit Table in Item 601 of Regulation S-K):

<table>
<thead>
<tr>
<th>Exhibit No.</th>
<th>Exhibit</th>
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<tbody>
<tr>
<td>5.0</td>
<td>Opinion of Silver, Freedman, Taff &amp; Tiernan LLP as to legality of the Common Stock</td>
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<tr>
<td>10.0</td>
<td>2014 Stock Equity Plan (1)</td>
</tr>
<tr>
<td>23.1</td>
<td>Consent of Silver, Freedman, Taff &amp; Tiernan LLP (included in Exhibit 5.0)</td>
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<tr>
<td>23.2</td>
<td>Consent of Marcum LLP</td>
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<tr>
<td>24.0</td>
<td>Power of attorney for any subsequent amendments is located in the signature pages</td>
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</table>

(1) Incorporated by reference from the Company’s Definitive Proxy Statement for the annual meeting of stockholders held on October 17, 2014 (Commission File No. 001-43527) filed with the Commission on September 26, 2014.
Item 9. Undertakings.

The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement: (i) to include any prospectus required by Section 10(a)(3) of the Securities Act; (ii) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement; and (iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; provided, however, that clauses (i) and (ii) do not apply if the information required to be included in a post-effective amendment by those clauses is contained in periodic reports filed by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

2. That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

4. That, for the purposes of determining any liability under the Securities Act, each filing of the Registrant’s annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

5. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the questions whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.
SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Florence, Kentucky, on this 27th day of April 2015.

HEALTHWAREHOUSE.COM, INC.

By: /s/ Lalit Dhadphale

Lalit Dhadphale
President 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 and on the dates indicated. Each person whose signature appears below hereby makes, constitutes and appoints Lalit Dhadphale his or her true and lawful attorney, with full power to sign for such person and in such person’s name and capacity indicated below, and with full power of substitution any and all amendments to this registration statement, hereby ratifying and confirming such person’s signature as it may be signed by said attorney to any and all amendments.

<table>
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<tr>
<th>Name</th>
<th>Title</th>
<th>Date</th>
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<tr>
<td>/s/ Lalit Dhadphale</td>
<td>Director, President and Chief Executive Officer</td>
<td>April 27, 2015</td>
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<tr>
<td></td>
<td>(principal executive, financial and accounting officer)</td>
<td></td>
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<td>/s/ Youssef Bennani</td>
<td>Director</td>
<td>April 27, 2015</td>
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<td>/s/ Joseph Savarino</td>
<td>Director</td>
<td>April 27, 2015</td>
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<td>/s/ Ambassador Ned L. Siegel</td>
<td>Director</td>
<td>April 27, 2015</td>
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April 27, 2015

Board of Directors
HealthWarehouse.com, Inc.
7107 Industrial Road
Florence, Kentucky 41042

Re: Registration Statement on Form S-8
2014 Stock Equity Plan
6,000,000 Shares of Common Stock

Ladies and Gentlemen:

We are special counsel to HealthWarehouse.com, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act of 1933, as amended (the “Securities Act”), of a registration statement on Form S-8 (the “Registration Statement”). The Registration Statement relates to the registration of up to 6,000,000 shares of common stock, par value $.001 per share (“Common Stock”), of the Company to be issued pursuant to the Company’s 2014 Stock Equity Plan (the “Plan”) upon the exercise of stock options or stock appreciation rights (“Option Rights”) or upon the grant of plan share awards of restricted stock, restricted stock units or other stock-based awards (“Stock Awards”). The Registration Statement also registers an indeterminate number of additional shares which may be necessary under the Plan to adjust the number of shares registered thereby for issuance as the result of a stock split, stock dividend or similar adjustment of the outstanding Common Stock. We have been requested by the Company to furnish an opinion to be included as an exhibit to the Registration Statement.

For this purpose, we have reviewed the Registration Statement and related Prospectus, the Certificate of Incorporation and Bylaws of the Company, the Plan, a specimen stock certificate evidencing the Common Stock, resolutions of the Board of Directors and such other corporate records and documents as we have deemed appropriate for the purposes of this opinion. We are relying upon the originals, or copies certified or otherwise identified to our satisfaction, of the corporate records of the Company and such other instruments, certificates and representations of public officials, officers and representatives of the Company as we have deemed relevant as a basis for this opinion.

In addition, we have assumed, without independent verification, the genuineness of all signatures and the authenticity of all documents furnished to us and the conformance in all respects of copies to originals. Furthermore, we have made such factual inquiries and reviewed such laws as we determined to be relevant for this opinion.

For purposes of this opinion, we have also assumed that (i) the shares of Common Stock issuable pursuant to Option Rights and Stock Awards will continue to be validly authorized on the dates the Common Stock is issued pursuant to the Option Rights and Stock Awards; (ii) on the dates the Option Rights are exercised and the Stock Awards are vested, the Option Rights and Stock Awards will constitute valid, legal and binding obligations of the Company and will be enforceable as to the Company in accordance with their terms (subject to applicable bankruptcy, moratorium, insolvency, reorganization and other laws and legal principles affecting the enforceability of creditors’ rights generally); (iii) the Option Rights are exercised in accordance with their terms and the exercise price therefor is paid in accordance with the terms thereof; (iv) no change occurs in applicable law or the pertinent facts; and (v) the provisions of “blue sky” and other securities laws as may be applicable will have been complied with to the extent required.
Based on the foregoing, and subject to the assumptions set forth herein, we are of the opinion as of the date hereof that the shares of Common Stock to be issued pursuant to the Plan, when issued in accordance with the Plan and, with respect to the exercise of Option Rights, upon receipt by the Company of the payment of the applicable exercise price, will be legally issued, fully paid and non-assessable shares of Common Stock of the Company.

In rendering the opinion set forth herein, we express no opinion as to the laws of any jurisdiction other than the Delaware General Corporation Law, as currently in effect. This opinion is limited to the facts bearing on this opinion as they exist on the date of this letter. We disclaim any obligation to review or supplement this opinion or to advise you of any changes in the circumstances, laws or events that may occur after this date or otherwise update this opinion.

We hereby consent to the reference to this firm under the caption “Legal Opinion” in the prospectus prepared with respect to the Plan and to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ SILVER, FREEDMAN, TAFF & TIERNAN LLP
SILVER, FREEDMAN, TAFF & TIERNAN LLP
Independent Registered Public Accounting Firm’s Consent

We consent to the incorporation by reference in this Registration Statement of HealthWarehouse.com, Inc. (the “Company”) on Form S-8 of our report dated March 27, 2015, which includes an explanatory paragraph as to the Company’s ability to continue as a going concern, with respect to our audits of the consolidated financial statements of HealthWarehouse.com, Inc. as of December 31, 2014 and 2013 and for the years then ended, appearing in the Annual Report on Form 10-K of HealthWarehouse.com, Inc. for the year ended December 31, 2014.

/s/ Marcum LLP
Marcum LLP
New York, NY
April 27, 2015