

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

**FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

SURFACE 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)

46-5543980
(I.R.S. Employer
Identification Number)

50 Hampshire Street, 8th Floor
Cambridge, MA 02139
(617) 714-4096

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

J. Jeffrey Goater
Chief Executive Officer
50 Hampshire Street, 8th Floor
Cambridge, Massachusetts 02139
(617) 714-4096

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

Copies to:

Kingsley L. Taft, Esq.
Robert E. Puopolo, Esq.
Seo Salimi, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000

Divakar Gupta, Esq.
Charles S. Kim, Esq.
Nicole C. Brookshire, Esq.
Richard C. Segal, Esq.
Cooley LLP
500 Boylston Street
Boston, Massachusetts 02116
(617) 937-2300

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

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, as amended, 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. 333-223877

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 (Do not check if a smaller reporting company)

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 to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Proposed maximum aggregate offering price(1)	Amount of registration fee(2)
Common Stock, \$0.0001 par value per share	\$20,700,000	\$2,577.15

(1) In accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended, the Registrant is registering an additional amount of securities having a proposed maximum offering price of no more than 20% of the maximum aggregate offering price of the securities eligible to be sold under the related Registration Statement on Form S-1, as amended (File No. 333-223877). Includes the aggregate offering price of shares that may be purchased by the underwriters pursuant to an option to purchase additional shares.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) under the Securities Act of 1933, as amended. Includes the aggregate offering price of shares that may be purchased by the underwriters pursuant to an option to purchase additional shares.

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

EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”). The contents of the Registration Statement on Form S-1 (File No. 333-223877) filed by Surface Oncology, Inc. with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Act, which was declared effective by the Commission on April 18, 2018, are incorporated by reference into this Registration Statement.

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

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	Opinion of Goodwin Procter LLP
23.1	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm
23.2	Consent of Goodwin Procter LLP (included in Exhibit 5.1)
24.1*	Power of Attorney

* Previously filed on the signature page to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-223877), originally filed with the Securities and Exchange Commission on March 23, 2018 and incorporated by reference herein.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has 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 Cambridge, Commonwealth of Massachusetts, on the 18th day of April, 2018.

SURFACE ONCOLOGY, INC.

By: /s/ J. JEFFREY GOATER

J. Jeffrey Goater

Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following person in the capacities and on the date indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ J. JEFFREY GOATER</u> J. Jeffrey Goater	Chief Executive Officer <i>(Principal Executive, Financial and Accounting Officer)</i>	April 18, 2018
<u>*</u> Daniel S. Lynch	Chairman of the Board	April 18, 2018
<u>*</u> David S. Grayzel, M.D.	Director	April 18, 2018
<u>*</u> Geoffrey McDonough, M.D.	Director	April 18, 2018
<u>*</u> Armen B. Shanafelt, Ph.D.	Director	April 18, 2018
<u>*</u> Elliott Sigal, M.D., Ph.D.	Director	April 18, 2018
<u>*</u> Laurie D. Stelzer	Director	April 18, 2018

*By: /s/ J. Jeffrey Goater
J. Jeffrey Goater
Attorney-in-fact



Goodwin Procter LLP
100 Northern Avenue Boston,
MA 02210
goodwinlaw.com
+1 617 570 1000

April 18, 2018

Surface Oncology, Inc.
50 Hampshire Street, 8th Floor
Cambridge, MA 02139

Re: Securities Registered under Registration Statement on Form S-1

Ladies and Gentlemen:

We have acted as counsel to you in connection with your filing of (i) a Registration Statement on Form S-1 (File No. 333-223877) (as amended or supplemented, the "Initial Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act") and (ii) a second Registration Statement on Form S-1 filed pursuant to Rule 462(b) promulgated under the Securities Act (the "462(b) Registration Statement," and together with the Initial Registration Statement, the "Registration Statement"). This opinion letter is furnished to you in connection with your filing of the 462(b) Registration Statement, relating to the registration of the offering by Surface Oncology, Inc., a Delaware corporation (the "Company") of up to 1,380,000 shares (the "Shares") of the Company's Common Stock, \$0.0001 par value per share, including Shares purchasable by the underwriters upon their exercise of an option granted to the underwriters by the Company. The Shares are being sold to the several underwriters named in, and pursuant to, an underwriting agreement among the Company and such underwriters (the "Underwriting Agreement").

We have reviewed such documents and made such examination of law as we have deemed appropriate to give the opinions set forth below. We have relied, without independent verification, on certificates of public officials and, as to matters of fact material to the opinions set forth below, on certificates of officers of the Company.

The opinion set forth below is limited to the Delaware General Corporation Law.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, upon issuance and delivery against payment therefor in accordance with the terms of the Underwriting Agreement, the Shares will be validly issued, fully paid and non-assessable.

We hereby consent to the inclusion of this opinion as Exhibit 5.1 to the 462(b) Registration Statement and to the references to our firm under the caption "Legal Matters" in the Initial Registration Statement. In giving our consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Goodwin Procter LLP

GOODWIN PROCTER LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated March 5, 2018, except for the effects of the reverse stock split discussed in Note 18 to the consolidated financial statements, as to which the date is April 9, 2018, relating to the financial statements, which appears in Amendment No. 3 to the Registration Statement on Form S-1 (No. 333-223877) of Surface Oncology, Inc. We also consent to the reference to us under the heading "Experts" in Amendment No. 3 to the Registration Statement on Form S-1 (No. 333-223877) incorporated by reference in this Registration Statement.

/s/ PricewaterhouseCoopers LLP

Boston, Massachusetts
April 18, 2018