

NUTRA PHARMA CORP
Form S-8
June 25, 2007

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

**FORM S-8
REGISTRATION STATEMENT**

*Under
The Securities Act of 1933*

Commission file number 000-32141
NUTRA PHARMA CORP.
(Name of registrant as specified in its charter)

California
(State or Other Jurisdiction of
Organization)

91-2021600
(IRS Employer Identification)

791 Park of Commerce Blvd, Suite 300, Boca Raton, FL 33487
(Address of principal executive offices) (Zip Code)

2007 EMPLOYEE/CONSULTANT STOCK COMPENSATION PLAN
Name of Plan

**CT CORPORATION SYSTEM
818 WEST 7TH STREET
LOS ANGELES, CALIFORNIA 90017**
(Name and address of agent for service)

(800) 888-9207
(Telephone Number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price	Amount of registration fee
Common Shares	25,000,000	\$0.066	\$1,650,000	\$50.66

- (1) The number of shares being registered represents the shares issuable pursuant to the maximum number of shares, which may be issued under the Nutra Pharma Corp. 2007 Employee/Consultant Stock Compensation Plan (the Plan). Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of Common Stock which become issuable under the Consulting Services Plan, as amended and restated, by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration which results in an increase in the number of the outstanding shares of the Registrant's Common Stock.
- (2) Calculated solely for purposes of this offering under Rule 457(h) of the Securities Act on the basis of the average of the high and low price per share of the Registrant's Common Stock on June 22, 2007 as reported by the OTC Bulletin Board.

Part I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information specified in Part I of Form S-8 will be sent or given to employees as specified by Rule 428(b)(1) of the Securities Act. Such documents need not be filed with the Securities and Exchange Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Part II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Nutra Pharma Corp (the "Registrant") hereby incorporates by reference into this Registration Statement the following documents previously filed with the Securities and Exchange Commission (the "Commission"):

- (a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2006 filed with the Commission on June 6, 2007.
- (b) The Registrant's Quarterly Report on Form 10-Q for the period ended March 31, 2007 filed with the Commission on May 21, 2007.
- (c) The Registrant's Current Reports on Form 8-K filed with the Commission on May 9, 2007 and June 4, 2006.
- (d) The description of the Registrant's Common Stock contained in the Registrant's Statement on Form 8-A filed with the Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act") on December 19, 2000.

All reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold,

shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained 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 subsequently filed document which also 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.

Item 5. Interests of Named Experts and Counsel.

The law firm of Hamilton, Lehrer & Dargan, P.A. will receive 5,000,000 shares of our common stock and have opined on the validity of the securities being registered.

Item 6. Indemnification of Directors and Officers.

Section 317 of the California Corporations Code, as amended, provides for the indemnification of the Registrant's officers, directors, employees and agents under certain circumstances, for any threatened, pending or completed action or proceeding, whether civil, criminal, administrative or investigative; and expenses includes without limitation attorneys' fees and any expenses, against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with the proceeding if that person acted in good faith and in a manner the person reasonably believed to be in the best interests of the corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of the person was unlawful.

The Registrant's Articles of Incorporation provide that the liability of our directors for monetary damages shall be eliminated to the fullest extent permissible under California law.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit

Number

5.1

23.1

23.2

Exhibit

Opinion and consent of Hamilton, Lehrer and Dargan, P.A.

Consent of Independent Registered Public Accounting Firm.

Consent of Hamilton, Lehrer and Dargan, P.A. as contained in Exhibit 5.1.

Item 9. Undertakings.

(a) 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 paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission 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.

(b) The undersigned registrant hereby undertakes that, for 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 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to 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.

(c) 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 Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such 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 question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Milpitas, state of California, on this 6 day of June 2007.

NUTRA PHARMA CORP.

/s/ Rik J. Deitsch

Rik J. Deitsch, Chairman, President,
Chief
Executive Officer and Chief
Financial Officer

Dated: June 6, 2007

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Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated.

Signature	Title	Date
<u>/s/ Rik J. Deitsch</u> Rik J. Deitsch	Chairman of the Board, President, Chief Executive Officer and Chief Financial Officer	June 6, 2007
<u>/s/ Stanley Cherelstein</u> Stanley Cherelstein	Director	June 6, 2007
<u>/s/ Stewart Lonky</u> Stewart Lonky	Director	June 6, 2007

EXHIBIT INDEX

**Exhibit
Number**

5.1	Opinion and consent of Hamilton, Lehrer and Dargan, P.A.
23.1	Consent of Independent Registered Public Accounting Firm.
23.2	Consent of Hamilton, Lehrer & Dargan, P.A. as contained in Exhibit 5.1.
