

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

Amendment No. 2
to
Form S-4

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

MYND ANALYTICS, INC.
(Exact name of registrant as specified in its charter)

Delaware	8090	87-0419387
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

26522 La Alameda, Suite 290
Mission Viejo, CA 92691
(949) 420-4400

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

Patrick Herguth, Chief Executive Officer
MYnd Analytics, Inc.
26522 La Alameda, Suite 290
Mission Viejo, CA 92691
(949) 420-4400

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

Copies to:

Jeffrey A. Baumel, Esq.
Ilan Katz, Esq.
Dentons US LLP
1221 Avenue of the Americas
New York, New York 10020
(212) 768-6700

Yutaka Niihara, M.D., M.P.H.
Chairman and Chief Executive Officer
Emmaus Life Sciences, Inc.
21250 Hawthorne Boulevard, Suite 800
Torrance, California 90503
(310) 214-0065

Dale E. Short, Esq.
General Counsel
Emmaus Life Sciences, Inc.
21250 Hawthorne Boulevard, Suite 800
Torrance, California 90503
(310) 214-0065

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement and the satisfaction or waiver of all other conditions under the Merger Agreement described herein.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, 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, 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 definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Transaction Act.

Large accelerated filer
Non-accelerated filer

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.

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)
Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

EXPLANATORY NOTE

This Amendment No. 2 to the MYnd Analytics, Inc. Registration Statement on Form S-4 (Registration No. 333-229660) originally filed with the Securities and Exchange Commission on February 13, 2019, as amended by Amendment No. 1 filed June 10, 2019, is being filed for the sole purpose of filing Exhibit 8.1 (and the related consent included therein as Exhibit 23.3) and updating the Exhibit Index accordingly. This Amendment No. 2 does not relate to the contents of the joint proxy statement/prospectus that forms a part of the Registration Statement and, accordingly, the joint proxy statement/prospectus has not been included herein.

PART II

INFORMATION NOT REQUIRED IN PROXY STATEMENT/PROSPECTUS

Item 20. Indemnification of Directors and Officers

The Registrant's amended and restated certificate of incorporation contains provisions that eliminate, to the maximum extent permitted by the General Corporation Law of the State of Delaware, the personal liability of the Registrant's directors and executive officers for monetary damages for breach of their fiduciary duties as directors or officers. The Registrant's amended and restated certificate of incorporation and amended and restated bylaws provide that the Registrant must indemnify its directors and executive officers and may indemnify its employees and other agents to the fullest extent permitted by the General Corporation Law of the State of Delaware.

Sections 145 and 102(b)(7) of the General Corporation Law of the State of Delaware provide that a corporation may indemnify any person made a party to an action by reason of the fact that he or she was a director, executive officer, employee or agent of the corporation or is or was serving at the request of a corporation against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action if he or she acted in good faith and in a manner 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, except that, in the case of an action by or in right of the corporation, no indemnification may generally be made in respect of any claim as to which such person is adjudged to be liable to the corporation.

The Registrant has entered into indemnification agreements with its directors and executive officers, in addition to the indemnification provided for in its amended and restated certificate of incorporation and amended and restated bylaws, and intends to enter into indemnification agreements with any new directors and executive officers in the future.

The Registrant has purchased and intends to maintain insurance on behalf of any person who is or was a director or officer of the Registrant against any loss arising from any claim asserted against him or her and incurred by him or her in any such capacity, subject to certain exclusions.

Item 21. Exhibits and Financial Statement Schedules

(a) Exhibit Index

A list of exhibits filed with this registration statement on Form S-4 is set forth on the Exhibit Index and is incorporated herein by reference.

(b) Financial Statements

The financial statements filed with this registration statement on Form S-4 are set forth on the Financial Statement Index and is incorporated herein by reference.

Item 22. Undertakings

(a) The undersigned registrant hereby undertakes as follows:

(1) That prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.

(2) That every prospectus (i) that is filed pursuant to paragraph (a)(1) immediately preceding, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Securities Act and is used in connection with an offering of securities subject to Rule 415, will be filed as a part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes 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 respond to requests for information that is incorporated by reference into this joint proxy statement/prospectus/prospectus pursuant to Item 4, 10(b), 11, or 13 of Form S-4, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

(4) To supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

(b) 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 Securities 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 Securities Act and will be governed by the final adjudication of such issue.

EXHIBIT INDEX

Exhibit Number	Exhibit Title	Incorporation by Reference				
		Form	File No.	Exhibit	Filing Date	Filed By
2.1+	Agreement and Plan of Merger and Reorganization dated as of January 4, 2019, by and among MYnd Analytics, Inc., Athena Merger Subsidiary, Inc. and Emmaus Life Sciences, Inc. (included as Annex A to the joint proxy statement/prospectus forming a part of this Registration Statement)	8-K	001-35527	2.1	January 7, 2019	MYnd
2.2	Amendment No 1. to Agreement and Plan of Merger dated as of May 10, 2019, by and among MYnd Analytics, Inc., Athena Merger Subsidiary, Inc. and Emmaus Life Sciences, Inc. (included as Annex A to the joint proxy statement/prospectus forming a part of this Registration Statement).					
3.1	Certificate of Incorporation, as amended	10-Q	001-35527	3.1	February 20, 2018	MYnd
3.2	Bylaws	8-K	000-26285	3.1	March 28, 2012	MYnd
3.3	Form of Certificate of Designation of Preferences, Rights of the Series A Preferred Stock	8-K	001-35527	3.1	April 3, 2018	MYnd
3.4	Form of Certificate of Designation of Preferences, Rights of Series A-1 Preferred Stock	10-Q	001-35527	3.2	May 14, 2018	MYnd
4.1†	Amended and Restated 2006 Stock Incentive Plan.	Sch 14A	000-26285	Appendix A	April 1, 2010	MYnd
4.2†	Amended and Restated 2012 Omnibus Incentive Compensation Plan.	Sch 14A	001-35527	Annex A	November 2, 2018	MYnd
4.3	Sample Stock Certificate	10-K	001-35527	4.3	December 29, 2017	MYnd
4.4	Form of Restricted Share Agreement under the MYnd Analytics, Inc. Amended and Restated 2012 Omnibus Incentive Compensation Plan	10-K	001-35527	4.4	December 22, 2016	MYnd
4.5	Form of ISO Stock Option Award Certificate under the MYnd Analytics, Inc. Amended and Restated 2012 Omnibus Incentive Compensation Plan	10-K	001-35527	4.5	December 22, 2016	MYnd
4.6	Form of NQSO Stock Option Award Certificate under the MYnd Analytics, Inc. Amended and Restated 2012 Omnibus Incentive Compensation Plan	10-K	001-35527	4.6	December 22, 2016	MYnd
5.1*	Legal Opinion of Dentons US LLP					
8.1**	Legal Opinion of Dentons US LLP regarding tax matters.					
10.1	Form of Registration Rights Agreement, dated as of March 28, 2018, by and between the Company and the holder(s) signatory thereto	8-K	001-35527	10.1	April 3, 2018	MYnd
10.2	Form of Warrant, dated as of March 29, 2018, by and between the Company and the holder signatory thereto.	8-K	001-35527	10.2	April 3, 2018	MYnd
10.3	Subscription Agreement, dated as of March 29, 2018, by and between the Company and the investor(s) signatory thereto	10-Q	001-35527	10.3	May 14, 2018	MYnd
10.4	Amendment No. 1 to Subscription Agreement, dated as of March 29, 2018, by and between the Company and the investor(s) signatory thereto	10-Q	001-35527	10.4	May 14, 2018	MYnd
10.5†	Amendment to Chairman Services Agreement, effective as of April 16, 2018, by and between the Company and Robin Smith	10-Q	001-35527	10.5	May 14, 2018	MYnd
10.6†	Second Amendment to Chairman Services Agreement, effective as of April 24, 2018, by and between the Company and Robin Smith	10-Q	001-35527	10.6	May 14, 2018	MYnd

10.7†	Amendment to Chief Executive Officer Agreement, effective as of April 19, 2018, by and between the Company and George C. Carpenter, IV.	10-Q	001-35527	10.7	May 14, 2018	MYnd
10.8	Common Stock Purchase Agreement, dated as of May 15, 2018, by and between the Company and Aspire Capital Fund, LLC	8-K	001-35527	10.1	May 18, 2018	MYnd
10.9	Registration Rights Agreement, dated as of May 15, 2018, by and between the Company and Aspire Capital Fund, LLC	8-K	001-35527	4.1	May 18, 2018	MYnd
10.10†	Chief Executive Officer Agreement, dated as of May 25, 2018, by and between the Company and George C. Carpenter, IV	10-Q	001-35527	10.2	August 10, 2018	MYnd
10.11	Management Services Agreement, effective as of November 13, 2017, between Arcadian Telepsychiatry Services LLC and Arcadian Telepsychiatry P.C.	10-Q	001-35527	10.32	February 20, 2018	MYnd
10.12	Management Services Agreement, effective as of November 13, 2017, between Arcadian Telepsychiatry Services LLC and Arcadian Telepsychiatry PA.	10-Q	001-35527	10.33	February 20, 2018	MYnd
10.13	Subscription Agreement for Shares of Common Stock and Common Stock Purchase Warrants, dated as of September 21, 2018, by and between the Company and the investor(s) party thereto	10-K	001-35527	10.13	December 11, 2018	MYnd
10.14	Form of Warrant to Purchase Shares of Common Stock, dated as of September 24, 2018, by and between the Company and the holder party thereto	10-K	001-35527	10.14	December 11, 2018	MYnd
10.15	Agreement, by and between the Company and RSJ Investments SICAV a.s. acting in respect of its sub-fund (podfond) RSJ Gradus podfond, RSJ Investment SICAV a.s., effective as of September 20, 2018	10-K	001-35527	10.15	December 11, 2018	MYnd
10.16†	Employment Agreement, dated as of December 12, 2018, by and between the Company and Patrick Herguth	8-K	001-35527	10.1	December 12, 2018	MYnd
10.17†	Amendment to Carpenter Employment Agreement, dated as of December 12, 2018, by and between the Company and George C. Carpenter, IV	8-K	001-35527	10.2	December 12, 2018	MYnd
10.18	Separation Agreement dated as of January 4, 2019, by and among MYnd Analytics, Inc., a Delaware corporation and its wholly-owned subsidiary, MYnd Analytics, Inc., a California corporation	8-K	001-35527	10.1	January 7, 2019	MYnd
10.19	Form of Emmaus Voting Agreement dated as of January 4, 2019	8-K	001-35527	10.2	January 7, 2019	MYnd
10.20	Form of MYnd Voting Agreement dated as of January 4, 2019	8-K	001-35527	10.3	January 7, 2019	MYnd
10.21	Form of Emmaus Lock-Up Agreement dated as of January 4, 2019	8-K	001-35527	10.4	January 7, 2019	MYnd
10.22	Form of MYnd Lock-Up Agreement dated as of January 4, 2019	8-K	001-35527	10.5	January 7, 2019	MYnd
10.23	Amended and Restated Separation Agreement dated as of March 27, 2019, by and among MYnd Analytics, Inc., a Delaware corporation and its wholly-owned subsidiary, Telemetrynd, Inc., a Delaware corporation (included as Annex B to the joint proxy statement/prospectus forming a part of this Registration Statement).					

21.1	Subsidiaries of the Registrant	10-K	001-35527	21.1	December 29, 2017	MYnd
23.1*	Consent of Marcum LLP, Independent Registered Public Accounting Firm					
23.2*	Consent of SingerLewak LLP, Independent Registered Public Accounting Firm					
23.3**	Consent of Dentons U.S. LLP (included in Exhibit 8.1 hereto)					
23.4*	Consent of ThinkEquity					
24.1*	Power of Attorney (included on the signature page)					
99.1*	Opinion of ThinkEquity, financial advisor to MYnd Analytics, Inc. (included as Annex C to the joint proxy statement/prospectus forming a part of this Registration Statement)					
99.2*	Form of MYnd Analytics, Inc. Proxy Card					
99.3*	Form of Emmaus Life Sciences, Inc. Proxy Card					
99.4*	Proposed Certificate of Amendment to the Amended and Restated Certificate of Incorporation of MYnd Analytics, Inc. for Reverse Stock Split (included as Annex D to the joint proxy statement/prospectus forming a part of this Registration Statement)					
99.5*	Proposed Certificate of Amendment to the Amended and Restated Certificate of Incorporation of MYnd Analytics, Inc. for Name Change (included as Annex E to the joint proxy statement/prospectus forming a part of this Registration Statement)					
99.6*	Consent of Yutaka Niihara, M.D., M.P.H. to be named as a director					
99.7*	Consent of Willis C. Lee, M.S. to be named as a director					
99.8*	Consent of Robert Dickey IV to be named as a director					
99.9*	Consent of Masaharu Osato, M.D. to be named as a director					
99.10*	Consent of Wei Peu Zen to be named as a director					
99.11*	Consent of Ian Zwicker to be named as a director					

* Previously Filed

** Filed herewith

† Management compensatory plan, contract or arrangement

+ All schedules (or similar attachments) have been omitted from this filing pursuant to Item 601(b)(2) of Regulation S-K. MYnd Analytics, Inc. will furnish copies of any schedules to the Securities and Exchange Commission upon request.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Mission Viejo, State of California, on the 11th day of June, 2019.

MYND ANALYTICS, INC.

By: /s/ Patrick Herguth
Name: Patrick Herguth
Title: Chief Executive Officer

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

<u>Signature</u>	<u>Signature</u>	<u>Date</u>
<u>/s/ Patrick Herguth</u> Patrick Herguth	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	June 11, 2019
* <u>Donald E. D'Ambrosio</u>	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	June 11, 2019
* <u>Robin L. Smith, M.D.</u>	Chairman of the board of directors	June 11, 2019
* <u>Geoffrey E. Harris</u>	Director	June 11, 2019
* <u>John Pappajohn</u>	Director	June 11, 2019
* <u>Peter Unanue</u>	Director	June 11, 2019
* <u>Michal Votruba</u>	Director	June 11, 2019
*By: <u>/s/ Patrick Herguth</u> Patrick Herguth Attorney-in-Fact		

The logo for Dentons, featuring the Chinese characters "大成" followed by the word "DENTONS" in a bold, sans-serif font, all contained within a purple arrow-shaped graphic pointing to the right.

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June 11, 2019

MYnd Analytics, Inc.
26522 La Alameda, Suite 290
Mission Viejo, CA 92691

Re: Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as counsel to MYnd Analytics, Inc., a Delaware corporation ("MYnd") in connection with the merger of Athena Merger Subsidiary Inc. ("Merger Sub"), a Delaware corporation and a direct, wholly-owned subsidiary of MYnd, with and into Emmaus Life Sciences, Inc., a Delaware corporation ("Emmaus"), with Emmaus continuing as the surviving company and becoming a direct, wholly owned subsidiary of MYnd ("Merger"), pursuant to the terms of the Agreement and Plan of Merger and Reorganization, dated as of January 4, 2019 by and among MYnd, Merger Sub, and Emmaus (as may be amended from time to time, the "Merger Agreement").

In connection with the entry into the Merger Agreement, MYnd and its direct, wholly owned subsidiary, Telemetrynd, Inc., a Delaware corporation ("Telemetrynd"), entered into an Amended and Restated Separation and Distribution Agreement on March 27, 2019 ("Separation Agreement") whereby, among other things, MYnd would, prior to the Merger, distribute pro rata 100% of the stock of Telemetrynd to its shareholders ("Spin-Off").

This opinion is being delivered in connection with the registration statement on Form S-4 (as amended through the effective date thereof, the "Registration Statement"), which includes a proxy statement/prospectus/consent solicitation, filed by MYnd with the U.S. Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Act"), on the date hereof, and in accordance with the requirements of Item 601(b)(8) of Regulation S-K under the Act. Unless otherwise indicated, each capitalized term used and not defined herein has the meaning ascribed to it in the Merger Agreement.

In rendering our opinion set forth below, we have examined and relied upon, without independent investigation or verification, the accuracy and completeness both initially and continuing as of the Effective Time, of the statements, facts, information, representations, covenants and agreements contained in originals or copies, certified or otherwise identified to our satisfaction, of the Merger Agreement, the Registration Statement and such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below, including officers' certificates from officers of MYnd, dated as of June 7, 2019, and of Emmaus, dated as of June 10, 2019 (collectively, the "Representation Letters"). For purposes of rendering our opinion, we have assumed that such statements, facts, information, representations, covenants and agreements are, and will continue to be up to and including the Effective Time, accurate and complete without regard to any qualification as to knowledge. Our opinion assumes and is expressly conditioned on, among other things, the initial and continuing accuracy and completeness up to and including the Effective Time of the statements, facts, information, representations, covenants and agreements set forth in the documents referred to above and the statements, representations, covenants and agreements made by MYnd and Emmaus, including those set forth in the Representation Letters.

In our examination, we have assumed (i) the genuineness of all signatures, (ii) the legal capacity of natural persons, (iii) the authenticity of all documents submitted to us as originals, (iv) the conformity to original documents and all documents submitted to us as certified or photostatic copies, (v) the authenticity of the originals of such documents, (vi) the necessary entity formation and continuing existence in the jurisdiction of formation, and the necessary licensing and qualification in all jurisdictions, of all parties to all documents, (vii) the enforceability (as limited by bankruptcy and other insolvency laws) and, with respect thereto and to any other matter herein to which relevant, any necessary entity power and authority, authorization, execution, authentication, payment and delivery of, under and with respect to all documents to which this opinion letter relates, (viii) that there is not any other agreement that modifies or supplements the agreements expressed in any document to which this opinion letter relates in a manner that affects the correctness of any opinion expressed below, and (ix) that there has been no mutual mistake of fact or misunderstanding, fraud, duress or undue influence in connection with any document. We also have assumed that any transactions related to the Merger or contemplated by the Merger Agreement will be consummated in accordance with the terms and conditions of the Merger Agreement and as described in the Registration Statement, that none of the terms or conditions therein will have been waived or modified in any respect prior to the Effective Time and that the Merger will constitute a statutory merger under applicable state law. Each assumption herein is made and relied upon with your permission and without independent investigation.

In rendering our opinion, we have considered applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), Treasury regulations promulgated thereunder (the "Regulations"), pertinent judicial authorities, rulings of the Internal Revenue Service (the "IRS") and such other authorities as we have considered relevant, in each case, in effect on the date hereof. It should be noted that such laws, Code, Regulations, judicial authorities, administrative interpretations and such other authorities are subject to change at any time and, in some circumstances, with retroactive effect. A change in any of the authorities upon which our opinion is based, or any variation or difference in any fact from those set forth or assumed herein or in the Registration Statement, the Merger Agreement or the Representation Letters, could affect our conclusions herein. Moreover, there can be no assurance that our opinion will be accepted by the IRS or, if challenged, by a court.

Based solely upon and subject to the foregoing, and subject to the limitations, assumptions and caveats set forth herein, we are of the opinion that under current U.S. federal income tax law insofar as they purport to describe provisions of U.S. federal income tax law and as limited therein, the statements set forth under the following headings "Material U.S. Federal Income Tax Consequences of the Merger" and "Material U.S. Federal Income Tax Consequences of the Spin-Off" in the Registration Statement accurately describe the material U.S. federal income tax consequences of the Merger and the Spin-Off.

Except as expressly set forth above, we express no other opinion, including to any party as to any tax consequences, whether U.S. federal, state, local or non-U.S., of the Merger or of any transaction related to or contemplated by the Merger. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement, and to the references to our firm name therein. In giving this consent, we do not admit that we come within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the SEC thereunder.

This opinion is expressed as of the date hereof, and we are under no obligation to supplement or revise our opinion to reflect any legal developments or factual matters arising subsequent to the date hereof or the impact of any information, document, certificate, record, statement, representation, covenant or assumption relied upon herein that becomes incorrect or untrue.

Very truly yours,
/s/ DENTONS US LLP
DENTONS US LLP
