

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

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

**CALIBERCOS INC.**  
(Exact name of Registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

6282  
(Primary Standard Industrial  
Classification Code Number)

47-2426901  
(I.R.S. Employer Identification  
No.)

8901 E. Mountain View Rd. Ste 150, Scottsdale AZ 85258  
(480) 295-7600  
(Address including zip code, telephone number, including area code, of Registrant's Principal Executive Offices)

John C. Loeffler, II  
Chairman and Chief Executive Officer  
8901 E. Mountain View Rd. Ste. 150, Scottsdale AZ 85258  
(480) 295-7600  
(Name, address including zip code, telephone number, including area code, of agent for service)

*Copies To:*

Thomas J. Poletti, Esq.  
Veronica Lah, Esq.  
Manatt, Phelps & Phillips LLP  
695 Town Center Drive, 14<sup>th</sup> Floor  
Costa Mesa, CA 92626  
(714) 371-2500

Louis A. Bevilacqua, Esq.  
Bevilacqua PLLC  
1050 Connecticut Avenue, NW, Suite 500  
Washington, DC 20036  
(202) 869-0888

**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement is declared effective.

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, 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.  Registration No. 333-267657

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 (Check one):

Large accelerated filer <input type="checkbox"/>	Accelerated filer <input type="checkbox"/>	Non-accelerated filer <input checked="" type="checkbox"/>	Smaller reporting company <input checked="" type="checkbox"/>	Emerging growth company <input checked="" type="checkbox"/>
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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.

**THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.**

**EXPLANATORY NOTE**

This Registration Statement is being filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended, for the purpose of registering an additional \$920,000 of shares of Class A common stock, \$0.001 par value ("Common Stock"), of CaliberCos Inc. (the "Company"). This Registration Statement relates to the offering of shares of the Company's Common Stock contemplated by its Registration Statement on [Form S-1 \(File No. 333-267657\)](#), which was initially filed with the

[Securities and Exchange Commission on September 29, 2022](#), and which, as amended, was declared effective on May 15, 2023 (the “Prior Registration Statement”). This Registration Statement is filed for the sole purpose of increasing the maximum aggregate offering price of securities being offered. The required opinion of counsel and related consent and accountant’s consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

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## PART II

### INFORMATION NOT REQUIRED IN PROSPECTUS

#### Item 16. Exhibits and Financial Statement Schedules.

(a) *Exhibits.* All exhibits filed with or incorporated by reference in the Registration Statement on [Form S-1 \(SEC File No. 333-267657\)](#) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

Exhibit No.	Description
<a href="#">5.1</a>	<a href="#">Opinion of Manatt, Phelps &amp; Phillips, LLP</a>
<a href="#">23.1</a>	<a href="#">Consent of Deloitte &amp; Touche LLP, independent registered public accounting firm</a>
<a href="#">23.2</a>	<a href="#">Consent of Manatt, Phelps &amp; Phillips (contained in Exhibit 5.1)</a>
<a href="#">24</a>	<a href="#">Power of Attorney (Incorporated by reference to Exhibit 24.1 to the Registrant’s Prior Registration Statement on Form S-1 (File No. 333-267657), filed with the SEC on October 28, 2022)</a>
<a href="#">107</a>	<a href="#">SEC Filing Fee Table</a>

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Scottsdale, Arizona, on May 17, 2023.

### CALIBERCOS INC.

By: /s/ John C. Loeffler, II  
Name: John C. Loeffler  
Title: Chairman and Chief Executive Officer

### POWER OF ATTORNEY

As required under the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the dates indicated:

Signature	Title	Date
<u>/s/ John C. Loeffler, II</u> John C. Loeffler, II	Chairman and Chief Executive Officer ( <i>Principal Executive Officer</i> )	May 17, 2023
<u>*</u> Jade Leung	Chief Financial Officer ( <i>Principal Accounting Officer</i> )	May 17, 2023
<u>*</u> Jennifer Schrader	President, Chief Operating Officer and Vice-Chairperson	May 17, 2023

\* By: /s/ John C. Loeffler, II  
John C. Loeffler II, Attorney-in-fact

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May 17, 2023

CaliberCos, Inc.  
8901 E. Mountain View Rd. Ste. 150  
Scottsdale, AZ 85258

**Re: Registration Statement on Form S-1**

Ladies and Gentlemen:

We have acted as counsel to CaliberCos Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing of a Registration Statement on Form S-1 (the "462(b) Registration Statement") for the purpose of registering with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), up to 460,000 shares (the "Shares") of Class A Common Stock, par value \$0.001 per share (the "Common Stock"), of the Company, including up to 60,000 shares that may be sold pursuant to the underwriters' over-allotment option. The 462(b) Registration Statement relates to the Company's registration statement on Form S-1 (File No.: 333-267657) (the "Registration Statement") initially filed with the Commission (the "Commission") on September 29, 2022 and declared effective on May 15, 2023, including a related prospectus filed with the Registration Statement (the "Prospectus"). This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act.

As such counsel and for purposes of our opinions set forth below, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, resolutions, certificates and instruments of the Company and corporate records furnished to us by the Company, certificates of public officials, statutes, records and such other instruments and documents as we have deemed necessary or appropriate as a basis for the opinion set forth below, including without limitation (i) the Company's Certificate of Incorporation, as amended or supplemented; (ii) the Company's Bylaws, as amended and amendments to the Bylaws; (iii) the form of Underwriting Agreement, in the form proposed to be entered into between the Company and Spartan Capital Securities, LLC, as the representative of the underwriters, in the form filed as Exhibit 1.1 to the Registration Statement; (iv) resolutions of the board of directors of the Company with respect to the Offering; and (v) the Registration Statement.

In such examination and in rendering the opinions expressed below, we have assumed, without independent investigation or verification: (i) the genuineness of all signatures on all agreements, instruments, corporate records, certificates and other documents submitted to us, (ii) the legal capacity and authority of all persons or entities (other than the Company) executing all agreements, instruments, corporate records, certificates and other documents submitted to us, (iii) the authenticity and completeness of all agreements, instruments, corporate records, certificates and other documents submitted to us as originals, (iv) that all agreements, instruments, corporate records, certificates and other documents submitted to us as certified, electronic, facsimile, conformed, photostatic or other copies conform to authentic originals thereof, and that such originals are authentic and complete, (v) the due authorization, execution and delivery of all agreements, instruments, certificates and other documents by all parties thereto (other than the Company), (vi) that the statements contained in the certificates and comparable documents of public officials, officers and representatives of the Company and other persons on which we have relied for the purposes of this opinion set forth below are true and correct, and (vii) that the officers and directors of the Company have properly exercised their fiduciary duties. We also have obtained from the officers of the Company certificates as to certain factual matters necessary for the purpose of this opinion and, insofar as this opinion is based on such matters of fact, we have relied solely on such certificates without independent investigation.

2049 Century Park East, Suite 1700, Los Angeles, California 90067 Telephone: 310.312.4000 Fax: 310.312.4224  
Albany | Boston | Chicago | Los Angeles | New York | Orange County | Palo Alto | Sacramento | San Francisco | WashingtonD.C.



CaliberCos, Inc.  
May 17, 2023  
Page 2

We have also assumed that the Shares will be issued and sold as described in the Registration Statement and the Underwriting Agreement.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, we are of the opinion that the Shares have been duly authorized, and when issued and sold by the Company in accordance with the Registration Statement and the Prospectus, with payment received by the Company in the manner described in the Underwriting Agreement, the Shares will be validly issued, fully paid and nonassessable.

The opinion expressed in this opinion letter are limited to the General Corporation Law of the State of Delaware. We express no opinion as to whether the laws of any jurisdiction are applicable to the subject matter hereof. This opinion is expressly limited to the matters set forth above and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company or the Common Stock. We are not rendering any opinion as to compliance with any federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement and the use of our name therein under the caption "Legal Matters." In giving this consent, we do not thereby admit that we are experts with respect to any part of the Registration Statement or the Prospectus within the meaning of the term "expert" as used in Section 11 of the Securities Act or the rules and regulations promulgated thereunder by the Commission, nor we do not admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission adopted under the Securities Act.

The opinion included herein is expressed as of the date hereof unless otherwise expressly stated, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable laws.

Very truly yours,

/s/ MANATT, PHELPS & PHILLIPS, LLP

Manatt, Phelps & Phillips, LLP

2049 Century Park East, Suite 1700, Los Angeles, California 90067 Telephone: 310.312.4000 Fax: 310.312.4224

Albany | Boston | Chicago | Los Angeles | New York | Orange County | Palo Alto | Sacramento | San Francisco | WashingtonD.C.

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**Consent of Independent Registered Public Accounting Firm**

We consent to the use, in this Registration Statement on Form S-1, filed pursuant to Rule 462(b) of the Securities Act of 1933, of our report dated March 22, 2023 relating to the financial statements of CaliberCos Inc. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ Deloitte & Touche LLP

Tempe, Arizona  
May 16, 2023

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## Calculation of Filing Fee Tables

Form S-1  
(Form Type)

## CALIBERCOS INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee (2)(3)
<b>Newly Registered Securities</b>								
Fees to be Paid	Equity	Class A Common Stock, par value \$0.001 per share	457(o)	-	\$4.00	\$920,000(1)	\$0.0001102	\$101.38
<b>Carry Forward Securities</b>								
Carry Forward Securities	N/A	N/A	N/A	N/A		N/A		
	<b>Total Offering Amounts</b>						\$920,000	\$101.38
	<b>Total Fees Previously Paid(3)</b>							\$1,023.41
	<b>Total Fee Offsets</b>							\$101.38
	<b>Net Fee Due(4)</b>							\$0

(1) In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the Securities Act<sup>2</sup>), an additional amount of securities having a proposed maximum aggregate offering price of \$920,000 is hereby registered, which includes shares of common stock that may be issued upon exercise of an over-allotment option granted to the underwriters.

(2) The registrant previously registered securities with a proposed maximum aggregate offering price of \$4,600,000 on a registration statement on Form S-1, as amended (File No. 333-267657) (the "Prior Registration Statement"), which was declared effective by the Securities and Exchange Commission on May 15, 2023.

(3) No separate registration fee is required because the registrant previously paid \$1,023.41 in connection with the initial filing on September 29, 2022 of the Prior Registration Statement for a proposed maximum aggregate offering price of \$11,040,000 at a registration fee rate of \$92.70 per million. Currently \$516.48 of the registration fees included on the initial filing of the Prior Registration Statement remain available to the registrant, of which \$101.38 are being applied here.