

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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 11, 2023

HARROW HEALTH, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-35814
(Commission
File Number)

45-0567010
(IRS Employer
Identification No.)

102 Woodmont Blvd., Suite 610
Nashville, Tennessee
(Address of principal executive offices)

37205
(Zip Code)

Registrant's telephone number, including area code: **(615) 733-4730**

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of exchange on which registered
Common Stock, \$0.001 par value per share	HROW	The NASDAQ Global Market
8.625% Senior Notes due 2026	HROWL	The NASDAQ Global Market
11.875% Senior Notes due 2027	HROWM	The NASDAQ Global Market

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 or Rule 12b-2 of the Securities Act of 1934: Emerging growth company

If any 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 13(a) of the Exchange Act.

Item 8.01 Other Events

As previously disclosed, on December 15, 2022, Harrow Health, Inc. (the “Company”) entered into an underwriting agreement (the “Underwriting Agreement”) with B. Riley Securities, Inc., as representative of the several underwriters named therein (collectively the “Underwriters”), pursuant to which the Company agreed to sell to the Underwriters \$35,000,000 aggregate principal amount of 11.875% Senior Notes due 2027 (the “Firm Notes”) plus up to an additional \$5,250,000 aggregate principal amount of 11.875% Senior Notes due 2027 pursuant to the option to purchase additional Notes (the “Additional Notes”, and together with the Firm Notes, the “Notes”). The sale of the Firm Notes closed on December 20, 2022.

On January 11, 2023, the Company issued an additional \$5,250,000 aggregate principal amount of 11.875% Senior Notes due 2027 upon the exercise in full of the Underwriters’ option to purchase the Additional Notes. As of the closing of the issuance of the Additional Notes, a total of \$40,250,000 aggregate principal amount of the Notes have been issued. The net proceeds from the issuance of Notes are expected to be used to fund a portion of the purchase price of a previously announced acquisition.

The newly issued Additional Notes have the identical terms as the Firm Notes and are governed by the indenture dated as of April 20, 2021 as supplemented by the second supplemental indenture dated as of December 20, 2022 (the “Indenture”) with U.S. Bank Trust Company, National Association (as successor to U.S. Bank National Association), as trustee. The Indenture establishes the form, and provides for the issuance, of the Notes. The Indenture and the Notes are more fully described in the Company’s Current Report on Form 8-K filed with the Securities and Exchange Commission (the “Commission”) on December 20, 2022.

The Notes were offered pursuant to the Company’s shelf registration statement on Form S-3 (Registration No. 333-265244), which was declared effective by the Commission on June 6, 2022 (the “Registration Statement”). Attached as Exhibit 5 to this report and incorporated herein by reference is a copy of the opinion of Waller Lansden Dortch & Davis, LLP, relating to the validity of the Additional Notes sold in the offering (the “Legal Opinion”). The Legal Opinion is also filed with reference to, and is hereby incorporated by reference into, the Registration Statement.

Item 9.01 Financial Statements and Exhibits.

- (d) Exhibits
 - 5 [Opinion of Waller Lansden Dortch & Davis, LLP](#)
 - 23 [Consent of Waller Lansden Dortch & Davis, LLP \(included in Exhibit 5\)](#)
 - 104 Cover Page Interactive Data File (embedded within the Inline XBRL document)
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HARROW HEALTH, INC.

Dated: January 12, 2023

By: /s/ Andrew R. Boll

Andrew R. Boll
Chief Financial Officer



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January 11, 2023

Harrow Health, Inc.
102 Woodmont Blvd., Suite 610
Nashville, Tennessee 37205

Re: Harrow Health, Inc.

Ladies and Gentlemen:

In our capacity as special securities counsel to Harrow Health, Inc., a Delaware corporation (the "Company"), in connection with the issuance of \$5,250,000 aggregate principal amount of the Company's 11.875% Senior Notes due 2027 (the "Notes"), we have examined (i) the Registration Statement on Form S-3 (Registration No. 333-265244) filed by the Company under the Securities Act of 1933, as amended, which was declared effective by the Securities and Exchange Commission on June 6, 2022, and the related base prospectus contained therein (the "Prospectus"), (ii) the Prospectus Supplement, dated December 15, 2022 (the "Prospectus Supplement"), and (iii) the base Indenture, dated as of April 20, 2021 (the "Base Indenture"), between the Company and U.S. Bank Trust Company, National Association (as successor to U.S. Bank National Association) (the "Trustee"), as supplemented by a second supplemental indenture dated as of December 20, 2022 (the "Second Supplemental Indenture" and, together with the Base Indenture, the "Indenture"). In this regard, we have examined and relied upon such records, documents and other instruments as in our judgment are necessary or appropriate in order to express the opinions hereinafter set forth and have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity to original documents of all documents submitted to us as certified or photostatic copies.

We assume for purposes of this opinion that: the Trustee is duly organized, validly existing and in good standing under the laws of its jurisdiction of organization; the Trustee is duly qualified to engage in activities contemplated by the Indenture; the Indenture has been duly authorized, executed and delivered by the Trustee and constitutes the legally valid and binding obligation of the Trustee enforceable against the Trustee in accordance with its terms; the Trustee is in compliance, with respect to acting as a trustee under the Indenture, with all applicable laws and regulations; and the Trustee has the requisite organizational and legal power and authority to perform its obligations under the Indenture.

Based upon the foregoing, we are of the opinion that the Notes have been duly authorized by all necessary corporate action on the part of the Company and, when authenticated and delivered by the Trustee and issued by the Company in accordance with the terms of the Indenture and the Underwriting Agreement, dated December 15, 2022 (the "Underwriting Agreement"), by and between the Company and B. Riley Securities, Inc., as representative of the several underwriters listed on Schedule A to the Underwriting Agreement, and in the manner and on the terms described in the Prospectus and the Prospectus Supplement, the Notes will be valid and binding obligations of the Company enforceable in accordance with their terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization or other similar laws relating to creditors' rights or by general principles of equity.

The foregoing opinion is limited to matters arising under the laws of the State of New York and the General Corporation Law of the State of Delaware as in effect on the date hereof. We hereby consent to the filing of this opinion as an exhibit to the Company's current report on Form 8-K and further consent to the reference to us under the caption "Legal Matters" in the Prospectus and the Prospectus Supplement. This consent is not to be construed as an admission that we are a party whose consent is required to be filed with the Prospectus or the Prospectus Supplement under the provisions of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

Waller Lansden Dortch & Davis, LLP
