

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

**AMENDMENT NO. 2 to
FORM S-1**

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

CYNGN INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

7371

(Primary Standard Industrial
Classification Code Number)

46-2007094

(I.R.S. Employer
Identification No.)

**1015 O'Brien Dr.
Menlo Park, CA 94025
(650) 924-5905**

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

**Lior Tal
Chief Executive Officer
1015 O'Brien Dr.
Menlo Park, CA 94025
(650) 924-9505**

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

Copies to:

**Gregory Sichenzia, Esq.
Marcelle S. Balcombe, Esq.
Sichenzia Ross Ference Carmel LLP
1185 Avenue of the Americas, 31st Floor
New York, New York 10036
Tel: (212) 930-9700**

**Anthony W. Basch, Esq.
Alex W. Powell, Esq.
Benming Zhang, Esq.
Kaufman & Canoles, P.C.
1021 E. Cary St.
Richmond, Virginia 23219
Tel: (804) 771-5700**

As soon as practicable after the effective date of this registration statement

(Approximate date of commencement of proposed sale to the public)

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 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(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, 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	<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"/>

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.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange

Commission, acting pursuant to Section 8(a), may determine.

EXPLANATORY NOTE

Cyngn Inc. is filing this Amendment No. 2 (this "Amendment") to its Registration Statement on Form S-1 (File No. 333-275530) (the "Registration Statement") as an exhibits-only filing solely for the purpose of filing Exhibit 24.1 (Power of Attorney). Accordingly, this Amendment consists only of the facing page, this explanatory note, Item 16(a) of Part II of the Registration Statement, the signature page to the Registration Statement, Exhibit 24.1 and the Exhibit Index. The remainder of the Registration Statement is unchanged and has been omitted.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) Exhibits.

Exhibit Number	Description
3.1	Fourth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.1 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.2	Certificate of Amendment to the Fourth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.2 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.3	Second Certificate of Amendment to the Fourth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.3 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.4	Third Certificate of Amendment to the Fourth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.4 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.5	Fourth Certificate of Amendment to the Fourth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.5 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.6	Fifth Amended and Restated Certificate of Incorporation of Registrant incorporated by reference to Exhibit 3.6 to the Company's Quarterly Report on Form 10-Q filed with the SEC on November 19, 2021.
3.7	Amended and Restated Bylaws of Registrant, incorporated by reference to Exhibit 3.8 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
3.8***	Certificate of Amendment to the Fifth Amended and Restated Certificate of Incorporation of Registrant
4.1	Description of Registrant's Securities (filed as Exhibit 4.1 to the Company's Annual Report on Form 10-K for year ended December 31, 2021).
5.1**	Opinion of Sichenzia Ross Ference Carmel LLP
10.1	Offer Letter between the Company and Ben Landen dated as of September 18, 2019 incorporated by reference to Exhibit 10.2 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.2	Offer Letter between the Company and Donald Alvarez dated as of May 28, 2021 incorporated by reference to Exhibit 10.3 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.3	2013 Equity Incentive Plan incorporated by reference to Exhibit 10.4 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.4	2021 Incentive Plan incorporated by reference to Exhibit 10.5 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.5	Second Amended and Restated Investors' Rights Agreement dated as of December 24, 2014 incorporated by reference to Exhibit 10.6 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.6	Form of Indemnification Agreement to be entered into with the Registrant and each of its officers and directors incorporated by reference to Exhibit 10.7 to the Company's Amendment to the Registration Statement on Form S-1 (No. 333-259278) filed with the SEC on October 15, 2021.
10.7	Employment Agreement by and between Cyngn Inc. and Lior Tal dated as of January 1, 2022 incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on January 6, 2022.
10.8	Engagement Letter dated April 27, 2022 incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on April 29, 2022.
10.9	Form of Securities Purchase Agreement incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed with the SEC on April 29, 2022.
10.10	Form of Warrant incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K filed with the SEC on April 29, 2022.
10.11	Form of Registration Rights Agreement incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K filed with the SEC on April 29, 2022.
10.12	Form of Pre-Funded Warrants incorporated by reference to Exhibit 10.5 to the Company's Current Report on Form 8-K filed with the SEC on April 29, 2022.
10.13	ATM Sales Agreement by and between the Company and Virtu Americas LLC, date May 31, 2023 incorporated by reference to Exhibit 1.2 to the Company's Registration Statement on Form S-3 filed with the SEC on May 31, 2023.
10.14**	Form of Placement Agent Agreement between the Company and Aegis Capital Corp.
10.15**	Form of Pre-funded Warrant
21.1	List of Subsidiaries of the Registrant incorporated by reference to Exhibit 21.1 to the Company's Annual Report on Form 10-K filed with the SEC on March 17, 2023.
23.1***	Consent of Marcum LLP
23.2**	Consent of Sichenzia Ross Ference LLP (included in Exhibit 5.1)
24.1*	Power of Attorney (included on the signature page)
107**	Filing Fee Table

* Filed herewith

** Previously filed on November 14, 2023

*** Previously filed on November 28, 2023

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 the City of Menlo Park, State of California, on December 5, 2023.

CYNGN INC.

By: /s/ Lior Tal

Name: Lior Tal

Title: Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Lior Tal and Donald Alvarez, and each one of them, as their true and lawful attorney-in-fact and agent with full power of substitution, for him/her in any and all as their true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for them and in their name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to sign any registration statement for the same offering covered by this registration statement that is to be effective on filing pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and all post-effective amendments thereto, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as they might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Lior Tal</u> Lior Tal	Chief Executive Officer, Chairman and Director	December 5, 2023
<u>/s/ Donald Alvarez</u> Donald Alvarez	Chief Financial Officer and Director	December 5, 2023
<u>/s/ Karen Macleod</u> Karen Macleod	Director	December 5, 2023
<u>/s/ Colleen Cunningham</u> Colleen Cunningham	Director	December 5, 2023
<u>/s/ James McDonnell</u> James McDonnell	Director	December 5, 2023