

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

CRAWFORD UNITED CORPORATION
(Exact Name of Registrant as Specified in its Charter)

Ohio
(State or Other Jurisdiction of
Incorporation or Organization)

34-0288470
(I.R.S. Employer Identification No.)

10514 Dupont Avenue
Cleveland, Ohio 44108
(Address of Principal Executive Offices, including Zip Code)

AMENDED AND RESTATED 2013 OMNIBUS EQUITY PLAN
(Full Title of the Plan)

Brian E. Powers
Chairman and Chief Executive Officer
Crawford United Corporation
10514 Dupont Avenue
Cleveland, Ohio 44108
(216) 243-2614

Copy to:
Kristofer K. Spreen
Calfee, Halter & Griswold LLP
The Calfee Building
1405 East Sixth Street
Cleveland, Ohio 44114
(216) 622-8200

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

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
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.

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 (2)		Amount of Registration Fee
Class A Common Shares, without par value	250,000	\$	14.16	\$	3,540,000.00	\$	459.49

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement also covers such additional Class A Common Shares, without par value (“Common Shares”), of Crawford United Corporation (the “Registrant”) as may be issued or become issuable under the terms of the Registrant’s Amended and Restated 2013 Omnibus Equity Plan (the “2013 Plan”), in order to prevent dilution resulting from any stock split, stock dividend or similar transaction.
- (2) Estimated in accordance with Rule 457(c) and (h) under the Securities Act, solely for the purpose of calculating the registration fee and based upon the average of the high and low sales price of the Common Shares as reported on the OTC Pink marketplace on May 28, 2020, within five business days prior to filing.

STATEMENT OF INCORPORATION BY REFERENCE

This Registration Statement on Form S-8 is filed to register the offer and sale of an additional 250,000 of the Class A Common Shares, without par value (“Common Shares”), of Crawford United Corporation (the “Registrant”) available for issuance under the Registrant’s Amended and Restated 2013 Omnibus Equity Plan (the “2013 Plan”), which shares became available for issuance under the 2013 Plan upon approval of the amendment and restatement of the 2013 Plan by the Registrant’s shareholders on May 10, 2019.

Accordingly, pursuant to General Instruction E to Form S-8, the contents of the Registrant’s Registration Statement on Form S-8 filed on January 5, 2017 (Commission File No. [333-215433](#)), registering 192,000 Common Shares for issuance under the 2013 Plan, the Registrant’s 2010 Outside Directors Stock Option Plan and the Registrant’s 2007 Outside Directors Stock Option Plan are hereby incorporated by reference (and available through the hyperlink provided above).

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents previously filed by the Registrant with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

1. [The Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019, as amended by the Form 10-K/A filed on April 29, 2020.](#)
2. [The Registrant’s Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2020.](#)
3. [The Registrant’s Current Reports on Form 8-K filed on January 7, 2020](#) (as amended on [Form 8-K/A filed on March 13, 2020](#)), [March 31, 2020](#), [April 16, 2020](#), and [May 8, 2020](#); and
4. The description of the Common Shares contained in the Registrant’s Registration Statement on Form 8-A (Reg. No. 0-147) and any amendments and reports filed for the purpose of updating that description;

other than the portions of such documents that, by statute or rule, by designation in such document or otherwise, are not deemed to be filed with the Commission or are not required to be incorporated herein by reference.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in the Registration Statement and to be a part hereof from the date of filing of such documents, other than the portions of such documents that by statute, by designation in such document or otherwise, are not deemed to be filed with the Commission or are not required to be incorporated herein by reference.

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 other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

The Exhibit Index immediately preceding the exhibits is incorporated herein by reference.

CRAWFORD UNITED CORPORATION
EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Exhibit Description</u>
4.1	<u>Amended and Restated Articles of Incorporation of the Registrant (incorporated herein by reference to Exhibit 3(a) to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2012).</u>
4.2	<u>Amendment to Amended and Restated Articles of Incorporation of the Registrant (incorporated herein by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on May 21, 2019).</u>
4.3	<u>Second Amended and Restated Code of Regulations of the Registrant (incorporated herein by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed on May 21, 2019).</u>
4.4	<u>Amended and Restated 2013 Omnibus Equity Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed on May 14, 2019).</u>
5.1	<u>Opinion of Calfee, Halter & Griswold LLP (filed herewith).</u>
23.1	<u>Consent of Meaden & Moore, Ltd. (filed herewith).</u>
23.2	<u>Consent of Calfee, Halter & Griswold LLP (included in Exhibit 5.1 of this Registration Statement).</u>
24.1	<u>Power of attorney (included on the signature pages of this Registration Statement).</u>

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 Cleveland, State of Ohio, on this 29th day of May, 2020.

CRAWFORD UNITED CORPORATION

By: /s/ Brian E. Powers
Brian E. Powers
Chairman and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Crawford United Corporation, hereby severally constitute and appoint Brian E. Powers and Kelly J. Marek, and each of them singly, our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities indicated below, the registration statement on Form S-8 filed herewith and any and all subsequent amendments to said registration statement, and generally to do all such things in our names and on our behalf in our capacities as officers and directors to enable Crawford United Corporation to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said registration statement and any and all amendments thereto.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities indicated as of May 29, 2020.

Signature

Title

/s/ Brian E. Powers
Brian E. Powers

Chairman and Chief Executive Officer
(Principal Executive Officer)

/s/ Kelly J. Marek
Kelly J. Marek

Chief Financial Officer
(Principal Financial and Accounting Officer)

/s/ Matthew V. Crawford
Matthew V. Crawford

Director

/s/ Luis E. Jimenez
Luis E. Jimenez

Director

/s/ Steven H. Rosen
Steven H. Rosen

Director

/s/ Kirin M. Smith
Kirin M. Smith

Director

[Calfee, Halter & Griswold LLP Letterhead]

May 29, 2020

Crawford United Corporation
10514 Dupont Avenue
Cleveland, Ohio 44108

Re: Amended and Restated 2013 Omnibus Equity Plan (the "Plan")

We are familiar with the proceedings taken and proposed to be taken by Crawford United Corporation, an Ohio corporation (the "Company"), with respect to 250,000 Class A Common Shares, without par value, of the Company (the "Shares"), to be offered and sold from time to time pursuant to the Plan. As counsel for the Company, we have assisted in the preparation of a Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission in connection with the registration of the Shares under the Securities Act of 1933, as amended (the "Securities Act").

In connection therewith, we have examined such documents, records and matters of law as we have deemed necessary or advisable to render the opinion contained herein. In our examination of the foregoing documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, photostatic or other copies, the authenticity of the originals of any such documents and the legal competence of all signatories to such documents.

We express no opinion herein as to the laws of any state or jurisdiction other than the state laws of the State of Ohio and the federal laws of the United States of America.

It is understood that this opinion is to be used only in connection with the offer and sale of the Shares while the Registration Statement is in effect.

Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized for issuance and, when the Shares are issued and paid for in accordance with the terms and conditions of the Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion with the Commission in connection with the Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act. In giving such consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Calfee, Halter & Griswold LLP

CALFEE, HALTER & GRISWOLD LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Crawford United Corporation Amended and Restated 2013 Omnibus Equity Plan of our report dated March 12, 2020 with respect to the consolidated financial statements and schedules of Crawford United Corporation included in its Annual Report (Form 10-K) for the year ended December 31, 2019, filed with the Securities and Exchange Commission.

/s/ MEADEN & MOORE, LTD.

Cleveland, Ohio
May 29, 2020