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

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

PRESBIA PLC
(Exact Name of Registrant as Specified in its Charter)

Ireland
(State or Other Jurisdiction
of Incorporation or Organization)

98-1162329
(I.R.S. Employer
Identification No.)

Suite 7, Sandyford Office Centre, 17 Corrig Road,
Sandyford, Dublin 18 Ireland
(Address of Principal Executive Offices)

PRESBIA INCENTIVE PLAN
(Full Title of the Plan)

Mark Yung
Chief Executive Officer
Suite 7, Sandyford Office Centre, 17 Corrig Road,
Sandyford, Dublin 18 Ireland
(Name and Address Including Zip Code, of Agent For Service)

+353 (1) 551 1487
Telephone Number, Including Area Code

Copies to:

David L. Goret, Esq.
Lowenstein Sandler LLP
1251 Avenue of the Americas
New York, New York 10020
(212) 262-6700

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.

Large accelerated filer Accelerated filer
Non-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 | Proposed Maximum Offering Price per Share | Proposed Maximum Aggregate Offering Price | Amount of Registration Fee |
|--|-------------------------|---|---|----------------------------|
| Ordinary shares, \$0.001 par value per share | 300,000 shares(1) | \$0.77215(2) | \$231,645(2) | \$28.08 |

- (1) Covers 300,000 ordinary shares issuable under the Presbia Incentive Plan, as amended (the “Plan”), and, pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the “Securities Act”), an indeterminable number of ordinary shares issuable under the Plan, as these amounts may be adjusted as a result of stock splits, stock dividends, antidilution provisions, and similar transactions.
- (2) Estimated, in accordance with Rule 457(c) and Rule 457(h) of the Securities Act, solely for the purpose of calculating the registration fee. The proposed maximum offering price per share and the proposed maximum aggregate offering price are based on the average of the high and low prices for an ordinary share on the Nasdaq Capital Market on November 13, 2018, which is within five business days prior to the date of this registration statement.

EXPLANATORY NOTE

This Registration Statement is being filed by the registrant, Presbia PLC (the “registrant”), for the purpose of registering an additional 300,000 ordinary shares to be issued under the Presbia Incentive Plan, as amended (the “Plan”), pursuant to General Instruction E on Form S-8 (Registration of Additional Securities). The shareholders of the registrant approved the amendment of the Plan for this purpose at the annual general meeting of shareholders held on August 30, 2018. The contents of the original registration on Form S-8 for the Plan filed on January 29, 2015 (File No. 333-201758), together with the registration on Form S-8 filed on August 5, 2016 for the purpose of registering additional ordinary shares to be issued under the Plan (File No. 333-212958), are hereby incorporated by reference and made a part hereof.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The Securities and Exchange Commission allows us to “incorporate” into this registration statement information we file with other documents. This means that we may disclose important information to you by referring to other documents that contain that information. The information incorporated by reference is considered to be part of this registration statement, and information we file later with the Securities and Exchange Commission will automatically update and supersede this information. We incorporate by reference the documents listed below, except to the extent information in those documents is different from the information contained in this registration statement:

- Our Annual Report on Form 10-K for the year ended December 31, 2017, filed on March 30, 2018.
- Our Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2018, June 30, 2018 and September 30, 2018, filed on May 11, 2018, August 10, 2018 and November 13, 2018, respectively.
- Our Definitive Proxy Statement on Schedule 14A, filed on July 30, 2018.
- Our Current Reports on Form 8-K filed with the Commission on January 9, 2018, January 24, 2018, February 12, 2018, February 14, 2018, February 21, 2018, March 21, 2018, April 13, 2018, July 30, 2018, September 6, 2018 and October 12, 2018 (in each case except to the extent furnished but not filed).
- The description of the registrant’s ordinary shares contained in its Registration Statement on Form 8-A filed with the Commission on January 28, 2015 pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report updating such description.

All documents subsequently filed by us with the Securities and Exchange Commission pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment to this registration statement, which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of filing of such documents.

Item 8. Exhibits

For a list of exhibits, see the Exhibit Index in this registration statement, which is incorporated into this Item by reference.

Item 9. Undertakings

(a) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (i) To include any prospectus required by section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) promulgated under the Securities Act if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
 - (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-8 and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Securities and Exchange Commission by the undersigned registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose 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 remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the undersigned registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement 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.

(c) 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

| <u>Exhibit Number</u> | <u>Description of Exhibit</u> |
|---------------------------|---|
| 4.1 | <u>Amended and Restated Memorandum and Articles of Association of the registrant (incorporated herein by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 11, 2017).</u> |
| 5.1 | <u>Opinion of McCann FitzGerald, Irish legal counsel of the registrant.</u> |
| 10.1 | <u>Presbia Incentive Plan (incorporated herein by reference to Exhibit 10.3 to the Registration Statement on Form S-1 (File No. 333-194713) filed with the Securities and Exchange Commission on October 9, 2014).</u> |
| 10.2 | <u>Amendment No. 1 to Presbia Incentive Plan (incorporated herein by reference to Exhibit 10.2 to the Registration Statement on Form S-8 (File No. 333-212958) filed with the Securities and Exchange Commission on August 5, 2016).</u> |
| 10.3 | <u>Amendment No. 2 to Presbia Incentive Plan.</u> |
| 23.1 | <u>Consent of McCann FitzGerald (filed as part of Exhibit 5.1).</u> |
| 23.2 | <u>Consent of Squar Milner LLP, independent registered public accounting firm.</u> |
| 24.1 | <u>Power of Attorney (included on the signature page to this Registration Statement on Form S-8).</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 Irvine, California, on November 16, 2018.

Presbia PLC

Date: November 16, 2018

By: /s/ Mark Yung
Mark Yung
President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Mark Yung and Richard Fogarty, and each of them, his attorney-in-fact, with full power of substitution for him in any and all capacities, to sign any amendments to this Registration Statement, including any and all pre-effective and post-effective amendments and to file such amendments thereto, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorneys-in-fact, or their substitute or substitutes, may do or cause to be done by virtue hereof.

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

| <u>Name</u> | <u>Title</u> | <u>Date</u> |
|---|--|-------------------|
| <u>/s/ Mark Yung</u> Mark Yung | President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i> | November 16, 2018 |
| <u>/s/ Richard Fogarty</u> Richard Fogarty | Chief Accounting Officer, Vice President, Finance and Secretary <i>(Principal Financial and Accounting Officer)</i> | November 16, 2018 |
| <u>/s/ Gerd U. Auffarth, M.D., Ph.D., F.E.B.O.</u> Gerd U. Auffarth, M.D., Ph.D., F.E.B.O. | Director | November 16, 2018 |
| <u>/s/ Robert Cresci</u> Robert Cresci | Director | November 16, 2018 |
| <u>/s/ Gerald Farrell, Ph.D.</u> Gerald Farrell, Ph.D. | Director | November 16, 2018 |
| <u>/s/ Zohar Loshitzer</u> Zohar Loshitzer | Director | November 16, 2018 |
| <u>/s/ Richard Ressler</u> Richard Ressler | Director | November 16, 2018 |

McCann FitzGerald
Riverside One
Sir John Rogerson's Quay
Dublin 2
Do2 X576

Tel: +353-1-829 0000
Fax: +353-1-829 0010
Email: inquiries@mccannfitzgerald.com
Dx 31 Dublin
www.mccannfitzgerald.com

MCCANN FITZGERALD

OUR REF

YOUR REF

DATE

NHB\30750615.2

16 November 2018

Presbia plc
Riverside One
Sir John Rogerson's Quay
Dublin 2
Ireland

Presbia plc (the "Company")

Dear Sirs

1. Basis of Opinion

- 1.1 We are acting as Irish counsel to the Company in connection with the proposed registration by the Company, pursuant to a Registration Statement on Form S-8 (the "**Registration Statement**") filed by the Company with the United States Security and Exchange Commission (the "**SEC**") under the Securities Act of 1933, as amended, of 300,000 Ordinary Shares, par value \$0.001 each (the "**Ordinary Shares**"), for issuance under the Presbia Incentive Plan, as amended (the "**Plan**").
- 1.2 This Opinion is confined to and given in all respects on the basis of the laws of Ireland in force as at the date hereof as currently applied by the courts of Ireland. It is also given on the basis that it is governed by and is to be construed in accordance with the laws of Ireland. We have made no investigations of and express no opinion as to the laws of any other jurisdiction or the effect thereof. This Opinion speaks only as of its date and we assume no obligation to update this Opinion at any time in the future or to advise you of any change in law, change in interpretation of law which may occur after the date of this Opinion.
- 1.3 This Opinion is strictly confined to the matters stated herein and is not to be read as extending by implication or otherwise to any other matter.

Barry Devereux, John Cronin, Catherine Deane, Paul Heffernan, Terence McCrann, Roderick Bourke, Niall Powderly, Kevin Kelly, Hilary Marren, Eamonn O'Hanrahan, Roy Parker, Patricia Lawless, Helen Kilroy, Judith Lawless, James Murphy, David Lydon, David Byers, Sean Barton, Colm Fanning, Paul Lavery, Alan Fuller, Claire Lenny, Michelle Doyle, Hugh Beattie, Fergus Gillen, Valerie Lawlor, Mark White, Eamon de Valera, Joe Fay, Ben Gaffikin, Donal O Raghallaigh, Karyn Harty, Philip Andrews, Barrett Chapman, Mary Brassil, Audrey Byrne, Shane Fahy, Georgina O'Riordan, Adrian Farrell, Michael Murphy, Aidan Lawlor, Darragh Murphy, Brian Quigley, Conor O'Dwyer, Stephen FitzSimons, David Hurley, Philip Murphy, Fiona O'Beirne, Garreth O'Brien, Gary McSharry, Alan Heuston, Josh Hogan, Richard Leonard, Jenny Mellerick, Rory O'Malley, Lisa Smyth, Brendan Slattery, Tom Dane, Catherine Derrig, Megan Hooper, Shane Sweeney, Adam Finlay, Iain Ferguson, Jennifer Halpin, Stuart McCarron, Stephen Proctor, Michael Coonan, Stephen Holst, Emily Mac Nicholas, Brendan Murphy, Shane O'Brien, Eamon ó Cuiv, Eleanor Cunningham, Gill Lohan, Ciara Ryan.

Consultants: Rosaleen Byrne, David Clarke, Annette Hogan, Ambrose Loughlin, Eleanor MacDonagh (FCA), Lonan McDowell, Anna Moran, Peter Osborne, Michael Ryan (FCA), Tony Spratt (ACA).

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1.4 In giving this Opinion, we have relied upon the corporate certificate (as described in the Schedule) (the “**Corporate Certificate**”) and the searches (as described in the Schedule) (the “**Searches**”) and we give this Opinion expressly on the terms that no further investigation or diligence in respect of any matter referred to in the Corporate Certificate or the Searches is required of us.

1.5 For the purpose of giving this Opinion, we have examined copies sent to us by email in pdf or other electronic format of the documents listed in the Schedule (the “**Plan Documents**”).

1.6 We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Plan or the Ordinary Shares other than the Plan Documents.

2. Assumptions

2.1 For the purpose of giving this Opinion, we have assumed the following (without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption):

The Registration Statement and the Plan

- (a) when filed with the SEC, the Registration Statement and the Plan will not differ in any material respect from the drafts that we have examined;
- (b) that the Ordinary Shares issued pursuant to any awards under the Plan will be paid up in consideration of the receipt by the Company prior to, or simultaneously with, the issue of such shares of cash at least equal to the nominal value of such Ordinary Shares and any premium required to be paid up on the Ordinary Shares pursuant to their terms of issue and that where Ordinary Shares are issued under the Plan without the requirement for the payment of cash consideration by or on behalf of the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries within the time permitted by Section 1027 of the Companies Act 2014 (the “**Act**”) (and, in the case of the Company or a subsidiary incorporated in Ireland, in a manner permitted by sections 82(6) and 1043(1) of the Act or issued for consideration as set out in Section 1028(2) of the Act;
- (c) that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under applicable laws other than the laws of Ireland;
- (d) that the exercise of any option and rights granted under the Plan and the issue of Ordinary Shares upon exercise of such options and rights (and the issue of the Shares in connection with any other awards granted under the Plan) will be conducted in accordance with the terms and procedures described in the Plan and the applicable award agreement or enrolment form;
- (e) that the Company will comply with the reservation of Ordinary Shares set forth in the Plan and adopted by the Board;
- (f) that as at the time of the issuance of the Ordinary Shares, such issuance shall not be in contravention or breach of any agreement, undertaking, arrangement, deed or covenant affecting the Company or to which the Company is a party or otherwise bound or subject;

Authenticity and Bona Fides

- (a) the completeness and authenticity of all documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and genuineness of all signatories, stamps and seals thereon;

- (b) where incomplete Plan Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Plan Documents correspond in all respects with the last draft of the complete Plan Documents submitted to us;
- (c) that the Plan Documents will be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;
- (d) that the copies produced to us of minutes of meetings and/or of resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout, that no further resolutions have been passed or corporate or other action taken which would or might alter the effectiveness thereof and that such resolutions have not been amended or rescinded and are in full force and effect;
- (e) the Memorandum and Articles of Association of the Company are up to date and have not been amended or superseded and that there are no other terms governing the Shares other than those set out in the Memorandum and Articles of Association of the Company;

Accuracy of Searches and Warranties

- (a) the accuracy and completeness of the information disclosed in the Searches and that such information is accurate as of the date of this Opinion and has not since the time of such search been altered. It should be noted that (a) the matters disclosed in the Searches may not present a complete summary of the actual position on the matters we have caused searches to be conducted for, (b) the position reflected by the Searches may not be fully up-to-date and (c) searches at the Irish Companies Registration Office do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of, or the appointment of a receiver or an examiner to, the Company or its assets and, accordingly, it is assumed that the Searches correctly reflect that (i) no receiver, liquidator or examiner or other similar officer has been appointed in relation to the Company or any of its assets or undertakings; (ii) no petition for the making or a winding-up order or the appointment of an examiner or any similar officer has been presented in relation to the Company; (iii) no insolvency proceedings have been opened or been requested to be opened in relation to the Company; and (iv) the Company is as at the date of this Opinion able to pay its debts as they fall due within the meaning of section 570 of the Act and section 509 of the Act;
- (b) the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Plan Documents; and

Commercial Benefit

- (a) that the Plan Documents have been entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interest and for their respective corporate benefit.

3. **Opinion**

Subject to the foregoing we are of the opinion that:

- (a) the Company is a public company limited by shares, duly incorporated and validly existing under the laws of Ireland; and
- (b) the Company has sufficient authorised but unissued Ordinary Shares free from statutory pre-emption rights of shareholders under Irish law to satisfy full exercise of outstanding awards granted under the Plan were such exercise to occur today and, upon issuance in accordance with the Plan and the Registration Statement, the Ordinary Shares will be validly issued, fully paid and not subject to calls for any additional payments (“**non-assessable**”).

This Opinion is addressed to you in connection with the registration of the Ordinary Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC and any amendments thereto. In giving this consent, we do not thereby admit that we are in a category of person whose consent is required under Section 7 of the Securities Act

Yours faithfully

/s/ McCann FitzGerald

McCann FitzGerald

Schedule**Plan Documents**

1. a copy of the Plan (as amended);
2. a corporate certificate executed by a director or the company secretary of the Company which:
 - (a) annexes: (i) the certificate of incorporation of the Company and (ii) the memorandum and articles of association of the Company in force as at the date of certification;
 - (b) annexes an extract of the resolutions approved by: (i) the board of directors on July 18, 2018, and (ii) the shareholders on August 30, 2018; and
 - (c) confirms that the number of authorised but unissued ordinary shares in the capital of the Company exceeds the aggregate of (i) the number of ordinary shares that would be issued on exercise of outstanding awards granted under the Plan were such exercise to occur today and (ii) the maximum number of ordinary shares that are capable of being issued on conversion of all convertible securities, exercise of any warrants, exercise of any options or rights to be allotted shares or exercise or discharge of any analogous securities or rights; and
3. the results of searches made by independent law searchers on our behalf against the Company on 16 November 2018 in the Irish Companies Registration Office and in the Petitions Section and Judgments Office of the Central Office of the Irish High Court in Dublin.

PRESBIA PLC

AMENDMENT NO. 2 TO

PRESBIA PLC INCENTIVE PLAN

The Presbia PLC Incentive Plan (the "Plan") is hereby amended by the Board of Directors, subject to approval of shareholders of Presbia PLC, as follows:

1. Section 3.2 of the Plan is hereby amended to increase the total number of Ordinary Shares available for issuance under the Plan by 300,000 shares, such that Section 3.2 of the Plan, as so amended, shall read in its entirety as follows:

3.2 Shares Reserved Under Plan. Subject to adjustment as provided in Section 9.3, the total number of Ordinary Shares which may be issued pursuant to Awards granted under the Plan shall not exceed 2,500,000 shares (all of which may be issued pursuant to the exercise of Incentive Stock Options). Such shares may be authorized but unissued Ordinary Shares or, to the extent permitted by applicable law, authorized and issued Ordinary Shares held in the Company's treasury or acquired by the Company for the purposes of the Plan. The Committee may direct that any share certificate evidencing shares issued pursuant to the Plan shall bear a legend setting forth such restrictions on transferability as may apply to such shares pursuant to the Plan. If any Award is forfeited or otherwise terminates or is canceled without the delivery of Ordinary Shares or Ordinary Shares are withheld from any Award (other than restricted shares) to satisfy a Grantee's tax withholding obligations, then the shares covered by such forfeited, terminated or canceled Award or which are equal to the number of shares withheld shall again become available for transfer pursuant to Awards granted or to be granted under this Plan. Any Ordinary Shares delivered by the Company, any Ordinary Shares with respect to which Awards are made by the Company and any Ordinary Shares with respect to which the Company becomes obligated to make Awards, through the assumption of, or in substitution for, outstanding awards previously granted by an acquired entity, shall not be counted against the shares available for Awards under this Plan. Notwithstanding the foregoing, in the case of the cancellation or forfeiture of Restricted Shares or other Awards with respect to which dividends have been paid or accrued, the number of shares with respect to such Restricted Shares or other Awards shall not be available for subsequent grants hereunder unless, in the case of shares with respect to which dividends were accrued by unpaid, such dividends are also canceled or forfeited. Subject to adjustment as provided in Section 9.3, no Employee may be granted Options or share appreciation rights in any one fiscal year of the Company with respect to more than 400,000 Ordinary Shares each.

ADOPTED BY BOARD OF DIRECTORS: July 18, 2018

ADOPTED BY SHAREHOLDERS: August 30, 2018

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Presbia PLC (the "Company") of our report dated March 30, 2018, relating to the consolidated financial statements of Presbia PLC (which report expresses an unqualified opinion and includes an explanatory paragraph relating to the Company's ability to continue as a going concern), appearing in the Annual Report on Form 10-K of Presbia PLC for the year ended December 31, 2017.

/s/ SQUAR MILNER LLP

San Diego, California

November 16, 2018