

SECURITIES AND EXCHANGE COMMISSION

FORM S-8

Initial registration statement for securities to be offered to employees pursuant to employee benefit plans

Filing Date: **2012-04-30**
SEC Accession No. [0001393905-12-000204](#)

(HTML Version on secdatabase.com)

FILER

Stevia First Corp.

CIK: [1438943](#) | IRS No.: **753268988** | Fiscal Year End: **0331**
Type: **S-8** | Act: **33** | File No.: [333-181048](#) | Film No.: **12795707**
SIC: **1000** Metal mining

Mailing Address
862 MURRAY CT.
YUBA CITY CA 95991

Business Address
862 MURRAY CT.
YUBA CITY CA 95991
858-361-4499

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

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

STEVIA FIRST CORP.

(Exact name of registrant as specified in its charter)

NEVADA
(State or other jurisdiction of
Incorporation or organization)

75-3268988
(I.R.S. Employer
Identification No.)

**5225 Carlson Road
Yuba City, California 95993**
(Address of principal executive offices, including zip code)

2012 Stock Incentive Plan
(Full title of the plan)

**Robert Brooke
Chief Executive Officer
Stevia First Corp.
5225 Carlson Road
Yuba City, California 95993
(530) 231-7800**
(Name, address, and telephone number, including area code, of agent for service)

Copy to:
**Steven G. Rowles, Esq.
Jeannette V. Filippone, Esq.
Morrison & Foerster LLP
12531 High Bluff Drive
San Diego, California 92130
(858) 720-5100**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

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
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2012 Equity Incentive Plan	5,000,000	\$0.71	\$3,550,000	\$406.83
Common Stock, par value \$0.001 per share				

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional securities that may be offered or issued in connection with any stock dividend, stock split, recapitalization or other similar transaction.
- (2) Estimated solely for the purpose of calculating the registration fee. Pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, the proposed maximum offering price per share and the proposed maximum aggregate offering price have been determined on the basis of the average of the high and low sale prices of the registrant's common stock reported on the Over-the-Counter Bulletin Board on April 27, 2012.



PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.*

Item 2. Registrant Information and Employee Plan Annual Information.*

* The information called for in Part I of Form S-8 is not being filed with or included in this Form S-8 (by incorporation by reference or otherwise) in accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission").

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the registrant with the Commission are incorporated by reference herein:

- a. The registrant's Annual Report on Form 10-K, filed pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), containing audited financial statements for the registrant's latest fiscal year ended March 31, 2011 and as filed with the Commission on July 14, 2011.
- b. All other reports filed by the registrant pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Annual Report on Form 10-K referred to in (a) above.
- c. The description of the registrant's common stock contained in the registrant's Registration Statement on Form 8-A filed on November 10, 2009, and including any other amendment or report filed for the purpose of updating such description.

All documents filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement, and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which de-registers 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; except as to any portion of any future annual or quarterly report to stockholders or document or current report furnished under current Items 2.02 or 7.01 of Form 8-K that is not deemed filed under such provisions. Any statement contained in a document 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 which 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. Under no circumstances will any information filed under current Items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Nevada Revised Statutes provide the registrant with the power to indemnify any of its directors and officers. The director or officer must have conducted himself/herself in good faith and reasonably believe that his/her conduct was in, or not opposed to, the best interests of the registrant. In a criminal action, the director or officer must not have had reasonable cause to believe his/her conduct was unlawful.



Under applicable sections of the Nevada Revised Statutes, advances for expenses may be made by agreement if the director or officer affirms in writing that he/she believes he/she has met the standards and will personally repay the expenses if it is determined the officer or director did not meet the standards.

The Bylaws of the registrant include certain indemnification provisions under which the registrant is required to indemnify any of its current or former directors or officers against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, actually and reasonably incurred by him or them including an amount paid to settle an action or satisfy a judgment in an active criminal or administrative action or proceeding to which he is or they are made a party by reason of his or her being or having been a director of the Company. In addition, the Articles of Incorporation of the registrant provide that no director or officer of the registrant shall be personally liable to the registrant or any of its stockholders for damages for breach of fiduciary duty as a director or officer involving any act or omission of any such director or officer; provided, however, that these provisions do not eliminate or limit the liability of a director or officer (i) for acts or omissions which involve intentional misconduct, fraud or knowing violation of the law, or (ii) the payment of dividends in violation of Section 78.300 of the Nevada Revised Statutes. In addition, if Section 2115 of the California Corporations Code is applicable to the registrant, certain laws of California relating to the indemnification of directors, officer and others also will govern.

At present, there is no pending litigation or proceeding involving any of our directors or officers regarding which indemnification is sought, nor is the registrant aware of any threatened litigation that may result in claims for indemnification. The registrant also maintains insurance policies that indemnify its directors and officers against various liabilities, including liabilities arising under the Securities Act, that might be incurred by any director or officer in his or her capacity as such. The registrant has not entered into separate indemnification agreements with its directors and officers.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Document
4.1 (1)	Articles of Incorporation of Stevia First Corp.
4.2 (2)	Articles of Merger, effective October 10, 2011
4.3 (2)	Agreement and Plan of Merger, dated September 14, 2011, by and between Stevia First Corp. and Legend Mining Inc.
4.4 (3)	Certificate of Change, effective October 10, 2011
4.5 (1)	Bylaws of Stevia First Corp.
4.6 (4)	Certificate of Amendment of Bylaws of Stevia First Corp.
4.7 (5)	2012 Stock Incentive Plan of Stevia First Corp.
5.1*	Opinion of McDonald Carano Wilson LLP
23.1*	Consent of McDonald Carano Wilson LLP (contained in Exhibit 5.1)
23.2*	Consent of Seale and Beers, CPAs
24.1*	Power of Attorney (contained on signature page)

* Filed herewith

(1) Incorporated by reference to Exhibit 3.1 to the registrant's

STEVIA FIRST CORP.

By: /s/ Robert Brooke
Robert Brooke
Chief Executive Officer

POWER OF ATTORNEY

Registration NOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Robert Brooke as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her 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 file the same, with all exhibits thereto and all documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and

filed with the Commission on August 6, 2008. Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in their capacities and on the dates indicated.

	SIGNATURE	TITLE	DATE
(2) Incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K filed with the Commission on October 14, 2011.	<u>/s/ Robert Brooke</u> Robert Brooke	Chief Executive Officer and Director <i>(Principal Executive Officer, Principal Financial and Accounting Officer)</i>	April 30, 2012
	<u>/s/ Avtar Dhillon</u> Dr. Avtar Dhillon	Chairman of the Board of Directors	April 30, 2012
	<u>/s/ Anthony Maida</u> Dr. Anthony Maida, III	Director	April 30, 2012
(3) Incorporated by reference to Exhibit 3.2 to the registrant's Current Report on Form 8-K filed with the Commission on October 14, 2011.		4	
(4) Incorporated by reference to Exhibit 3.1			

to
the
registrant's
Current
Report
on
Form
8-K
filed
with
the
Commission
on
February
7,
2012.

(5) Incorporated
by
reference
to
Exhibit
10.4
to
the
registrant's
Current
Report
on
Form
8-K
filed
with
the
Commission
on
February
7,
2012.



**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 of 1933;

(ii)

To reflect in the prospectus any facts or

events
arising
after
the
effective
date
of
the
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
Commission
pursuant
to
Rule
424(b)
if,
in
the
aggregate,
the
changes
in
volume
and
price
represent
no
more
than
20
percent
change
in
the
maximum
aggregate
offering
price

set
forth
in
the
“Calculation
of
Registration
Fee”
table
in
the
effective
registration
statement;

(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
Commission
by
the
registrant
pursuant
to
Section
13
or
Section
15(d)
of
the
Securities
Exchange
Act
of
1934
that
are
incorporated
by
reference
in
the
registration
statement.

(2)

That,
for
the
purpose
of
determining
any
liability
under
the
Securities
Act
of
1933,
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
of
1933,
each
filing
of
the
registrant' s
annual
report
pursuant
to
Section
13(a)
or
15(d)
of
the
Securities
Exchange
Act

of
1934
(and,
where
applicable,
each
filing
of
an
employee
benefit
plan's
annual
report
pursuant
to
Section
15(d)
of
the
Securities
Exchange
Act
of
1934)
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
of
1933
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
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
Act
and
will
be
governed
by
the
final
adjudication

of
such
issue.

3



SIGNATURES

Pursuant
to
the
requirements
of
the
Securities
Act
of
1933,
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
Yuba
City,

State
of
California,
on
April
30,
2012.

EXHIBIT INDEX

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24.1*	Power of Attorney (contained on signature page)

* Filed herewith

- (1) Incorporated by reference to Exhibit 3.1 to the registrant's Registration Statement on Form S-1 filed with the Commission on August 6, 2008.
- (2) Incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K filed with the Commission on October 14, 2011.
- (3) Incorporated by reference to Exhibit 3.2 to the registrant's Current Report on Form 8-K filed with the Commission on October 14, 2011.
- (4) Incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K filed with the Commission on February 7, 2012.
- (5) Incorporated by reference to Exhibit 10.4 to the registrant's Current Report on Form 8-K filed with the Commission on February 7, 2012.



McDONALD·CARANO·WILSON^{LLP}

April 27, 2012

Stevia First Corp.
5225 Carlson Road
Yuba City, CA 95993

*Re: Registration Statement/Form S-8
2012 Stock Incentive Plan*

Ladies and Gentlemen:

At your request, we have examined the Registration Statement on Form S-8 to be filed with the Securities and Exchange Commission (the “SEC”) by Stevia First Corp. (the “Company”) in connection with the registration under the Securities Act of 1933, as amended, of an aggregate of five million (5,000,000) shares of the Company’s common stock, \$0.001 par value (the “Plan Shares”), which will be issuable under the Company’s 2012 Stock Incentive Plan (the “Plan”).

In connection with our review, we have examined the proceedings taken by the Company in connection with the adoption of the Plan and the authorization of the issuance of the Plan Shares, and such documents as we have deemed necessary to render this opinion, including the Company’s Bylaws and Articles of Incorporation, as amended. For the purpose of the opinion rendered below, we have assumed that in connection with the issuance of the Plan Shares, the Company will receive consideration in an amount not less than the aggregate par value of the Plan Shares covered by each such issuance.

Based upon and subject to the foregoing, it is our opinion that the Plan Shares, when issued and outstanding pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable.

We consent to the use of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ McDonald Carano Wilson LLP

SEALE AND BEERS, CPAs
PCAOB & CPAB REGISTERED AUDITORS
www.sealebeers.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Form S-8 of Stevia First Corp (formerly Legend Mining, Inc.), of our report dated July 12, 2011 on our audit of the financial statements of Stevia First Corp (formerly Legend Mining, Inc.) as of March 31, 2011 and 2010, and the related statements of operations, stockholders' equity (deficit) and cash flows for the years then ended and since inception on July 1, 2007 through March 31, 2011, which report appears or is incorporated by reference in the March 31, 2011 Annual Report on Form 10-K of Stevia First Corp (formerly Legend Mining, Inc.)

/s/ Seale and Beers, CPAs

Seale and Beers, CPAs
Las Vegas, Nevada
April 27, 2012

Seale and Beers, CPAs PCAOB & CPAB Registered Auditors
50 S. Jones Blvd Suite 202 Las Vegas, NV 89107 Phone: (888)727-8251 Fax: (888)782-2351