As filed with the Securities and Exchange Commission on November 12, 2026

Registration No. 333-278674
Registration No. 333-288980

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

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

PELTHOS THERAPEUTICS INC.

(Exact name of registrant as specified in its charter)

Nevada	**86-3335449**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
4020 Stirrup Creek Drive, Suite 110 **Durham, North Carolina**	**27703**
(Address of Principal Executive Offices)	(Zip Code)

Pelthos Therapeutics Inc. 2023 Equity Incentive Plan
Pelthos Therapeutics Inc. 2026 Equity Incentive Plan
(Full title of the plan)

John M. Gay
Chief Financial Officer
4020 Stirrup Creek Drive, Suite 110
Durham, North Carolina 27703
(919) 908-2450
(Name, address and telephone number, including area code, of agent for service)

Copy to:
Amy M. Batten, Esq.
James R. Jolley, Esq.
Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.
150 Fayetteville Street, Suite 2800
Raleigh, NC 27601
(919) 821-1220

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. o

EXPLANATORY NOTE

Pelthos Therapeutics Inc. (the "**Registrant**") previously filed a Registration Statement on Form S-8 (File No. 333-278674) with respect to 444,444 shares of common stock, par value $0.0001 per share, of the Registrant ("**Common Stock**") issuable under the Pelthos Therapeutics Inc. 2023 Equity Incentive Plan, as amended and restated (the "**Prior Plan**"), filed with the U.S. Securities and Exchange Commission (the "**Commission**") on April 15, 2024, and a Registration Statement on Form S-8 (File No. 333-288980) with respect to 2,400,000 shares of Common Stock issuable under the Prior Plan filed with the Commission on July 25, 2025 (each, a "**Registration Statement**," and collectively, the "**Registration Statements**").

At the 2026 annual meeting of stockholders held on September 29, 2026 (the "**Effective Date**"), the Registrant's stockholders approved the Pelthos Therapeutics Inc. 2026 Equity Incentive Plan (the "**2026 Plan**"), and in connection therewith, the 2026 Plan replaced and superseded the Prior Plan, and no further awards will be granted under the Prior Plan. Pursuant to the terms of the 2026 Plan, the number of shares reserved and available for grant and issuance pursuant to the 2026 Plan is (i) 500,000 shares of Common Stock (the "**Newly Authorized Shares**"), plus (ii) 164,409 shares of Common Stock that remained available for issuance under the Prior Plan but were not subject to outstanding awards as of the Effective Date of the 2026 Plan, plus (iii) up to 1,990,572 shares of Common Stock subject to awards outstanding under the Prior Plan as of the Effective Date of the 2026 Plan, to the extent such awards are forfeited, expire or otherwise terminate without the issuance of such shares (the shares described in (ii) and (iii), the "**Rollover Shares**").

Accordingly, the Registrant is filing this Post-Effective Amendment No. 1 to the Registration Statements (the "**Post-Effective Amendment**") pursuant to Item 512(a)(1)(iii) of Regulation S-K and Commission Compliance and Disclosure Interpretation 126.43 to amend each of the Registration Statements to register the offer of the Rollover Shares under the 2026 Plan (as such shares would no longer be issuable under the Prior Plan as of the Effective Date of the 2026 Plan). In accordance with Commission Compliance and Disclosure Interpretation 126.43, no new filing fee is due upon the filing of this Post-Effective Amendment. This Post-Effective Amendment constitutes Post-Effective Amendment No. 1 to each of the Registration Statements. For the avoidance of doubt, the Registrant is not registering any additional shares of Common Stock on this Post-Effective Amendment that were not previously approved by the Registrant's stockholders as of the Effective Date. The Registrant is contemporaneously filing a separate Registration Statement on Form S-8 with the Commission to register the Newly Authorized Shares.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information specified in Part I of this Post-Effective Amendment will be delivered to participants in the 2026 Plan in accordance with Rule 428(b)(1) of the Securities Act of 1933, as amended (the "**Securities Act**"). Such documents are not required to be filed with the Commission either as part of this Post-Effective Amendment or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act. These documents, and the documents incorporated by reference in Item 3 of Part II of this Post-Effective Amendment, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Incorporated by reference in this Post-Effective Amendment are the following documents filed by the Registrant with the Commission pursuant to the Securities Act and the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), excluding those portions of any Current Report on Form 8-K that are not deemed "filed" pursuant to the General Instructions of Form 8-K:

- the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2025, filed with the Commission on March 19, 2026;
- the Registrant's Quarterly Reports on Form 10-Q for the quarters ended March 31, 2026, June 30, 2026 and September 30, 2026, filed with the Commission on May 14, 2026 (as amended on August 13, 2026), August 13, 2026 and November 12, 2026, respectively;
- the Registrant's Current Reports on Form 8-K filed with the Commission on January 2, 2026, January 12, 2026, January 13, 2026, April 10, 2026, May 21, 2026, August 13, 2026, October 1, 2026 and October 30, 2026; and
- the description of the Registrant's Common Stock, which is registered under Section 12 of the Exchange Act, contained in the Registrant's registration statement on Form 8-A, filed with the Commission on February 15, 2024, including any amendments or reports filed for the purposes of updating such description, including the description contained in Exhibit 4.2 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2024, filed with the Commission on March 27, 2025.

In addition, all documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than portions of those made pursuant to Item 2.02 or Item 7.01 of Form 8-K or other information "furnished" and not filed with the Commission), subsequent to the effective date of this Post-Effective Amendment, but prior to the filing of a post-effective amendment to this Post-Effective Amendment indicating that all securities offered hereby have been sold or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein and to be a part hereof shall be deemed to be modified or superseded for purposes of this Post-Effective Amendment 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 such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Post-Effective Amendment.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Set forth below is a description of certain provisions of the Registrant's articles of incorporation (the "**Articles of Incorporation**") and the Nevada Revised Statutes (the "**NRS**"), as such provisions relate to the indemnification of the directors and officers of the Registrant, as well as the Registrant's agreements with certain of its officers and directors. This description is intended only as a summary and is qualified in its entirety by reference to the Articles of Incorporation, the NRS and such agreements described below.

The Registrant is a Nevada corporation subject to the indemnification provisions of the NRS. Under NRS 78.7502(1), the Registrant may indemnify any person who was, is or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding (other than an action by or in the right of the Registrant) by reason of the fact that the person is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise or as a manager of a limited liability company, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with the action, suit or proceeding, if the person is not liable under NRS 78.138 or acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Registrant and, with respect to any criminal action or proceeding, had no reasonable cause to believe the conduct was unlawful. In an action by or in the right of the Registrant, indemnification is limited to expenses, and no indemnification may be made in respect of any claim, issue or matter as to which the person has been adjudged by a court of competent jurisdiction, after any exhaustion of any appeals taken therefrom, to be liable to the Registrant or for amounts paid in settlement to the Registrant, unless and only to the extent that a court in which such action or suit was brought or other court of competent jurisdiction determines that, in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper. Under NRS 78.751, the Registrant must indemnify a director, officer, employee or agent to the extent they have been successful on the merits or otherwise in defense of any such action.

The Registrant's Articles of Incorporation provide for the indemnification of the Registrant's directors and officers, to the fullest extent permitted by the NRS, and permit the advancement of expenses as permitted by NRS 78.751. Under NRS 78.138(7), except as otherwise provided by applicable Nevada law, or unless the articles of incorporation or an amendment thereto provide for greater individual liability, a director or officer is not individually liable to the corporation or its stockholders or creditors for any damages as a result of any act or failure to act in his or her capacity as a director or officer unless the statutory presumption of the business judgment rule has been rebutted, and it is proven that (i) the director's or officer's acts or omissions constituted a breach of his or her fiduciary duties and (ii) such breach involved intentional misconduct, fraud or a knowing violation of law.

The Registrant has entered into indemnification agreements with each of its directors and executive officers, and intends to enter into indemnification agreements with any new directors and executive officers in the future. Pursuant to such agreements, the Registrant will, to the extent permitted by applicable law, indemnify such persons against all expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred in connection with the defense or settlement of any actions brought against them by reason of the fact that they are or were officers or directors of the Registrant or assumed certain responsibilities at the direction of the Registrant. The preceding discussion of the Registrant's indemnification agreements is not intended to be exhaustive and is qualified in its entirety by reference to such indemnification agreements.

See "Item 9. Undertakings" for a description of the Commission's position regarding such indemnification provisions.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Articles of Incorporation, filed with the Secretary of State of the State of Nevada on November 5, 2024 (incorporated by reference to Exhibit 3.1(a) to the Registrant's Current Report on Form 8-K filed with the Commission on November 18, 2024)
4.2	Certificate of Correction to Articles of Incorporation, filed with the Secretary of State of the State of Nevada on November 7, 2024 (incorporated by reference to Exhibit 3.1(b) to the Registrant's Current Report on Form 8-K filed with the Commission on November 18, 2024)
4.3	Certificate of Amendment to Articles of Incorporation, filed with the Secretary of State of the State of Nevada on July 1, 2025 (Name Change Certificate of Amendment) (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Commission on July 2, 2025)
4.4	Certificate of Amendment to Articles of Incorporation, filed with the Secretary of State of the State of Nevada on July 1, 2025 (Reverse Stock Split Certificate of Amendment) (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the Commission on July 2, 2025)
4.5	Certificate of Designations, Preferences and Rights of Series A Convertible Redeemable Preferred Stock, filed with the Secretary of State of the State of Nevada on July 1, 2025 (incorporated by reference to Exhibit 3.3 to the Registrant's Current Report on Form 8-K filed with the Commission on July 2, 2025)
4.6	Certificate of Amendment to the Certificate of Designations, Preferences and Rights of Series A Convertible Redeemable Preferred Stock, filed with the Secretary of State of the State of Nevada on July 17, 2025 (incorporated by reference to Exhibit 4.3 to the Registrant's Registration Statement on Form S-8 filed with the Commission on July 25, 2025 (Registration No. 333-288980))
4.7	Certificate of Designations, Preferences and Rights of Series C Convertible Redeemable Preferred Stock, filed with the Secretary of State of the State of Nevada on November 8, 2024 (incorporated by reference to Exhibit 3.1(c) to the Registrant's Current Report on Form 8-K filed with the Commission on November 18, 2024)
4.8	Bylaws (incorporated by reference to Exhibit 3.4 to the Registrant's Current Report on Form 8-K filed with the Commission on July 2, 2025)
4.9	Form of Senior Secured Convertible Note (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the Commission on November 7, 2025)
4.10	Form of Warrant issued pursuant to Venture Loan and Security Agreement dated as of January 12, 2026, by and among Pelthos Therapeutics Inc., LNHC, Inc., Channel Therapeutics Corporation and Horizon Technology Finance Corporation (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the Commission on January 13, 2026)
4.11	Form of Senior Debt Indenture (incorporated by reference to Exhibit 4.7 to the Registrant's Registration Statement on Form S-3 filed with the Commission on February 2, 2026 (Registration No. 333-293133))
4.12	Form of Subordinated Debt Indenture (incorporated by reference to Exhibit 4.8 to the Registrant's Registration Statement on Form S-3 filed with the Commission on February 2, 2026 (Registration No. 333-293133))
5.1*	Opinion of Brownstein Hyatt Farber Schreck, LLP
23.1*	Consent of CBIZ CPAs P.C.
23.2*	Consent of Marcum LLP
23.3*	Consent of Brownstein Hyatt Farber Schreck, LLP (contained in Exhibit 5.1)
24*	Power of Attorney to file future amendments (set forth on the signature page of this Post-Effective Amendment)
99.1	Pelthos Therapeutics Inc. 2023 Equity Incentive Plan, as amended and restated (incorporated by reference to Exhibit 10.14 to the Registrant's Current Report on Form 8-K filed with the Commission on July 1, 2025)
99.2	Pelthos Therapeutics Inc. 2026 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed with the Commission on October 1, 2026)

* Filed herewith.

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 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 a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" 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 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 Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the 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.

(h) 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 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.

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 Post-Effective Amendment to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Durham, State of North Carolina, on November 12, 2026.

PELTHOS THERAPEUTICS INC.

By: /s/ John M. Gay
John M. Gay
Chief Financial Officer, Treasurer and Secretary

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below does hereby constitute and appoint Scott Plesha and John M. Gay, and each of them, with full power of substitution and full power to act without the other, as his true and lawful attorney-in-fact and agent to act for him in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Post-Effective Amendment, 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 order to effectuate the same as fully, to all intents and purposes, as they or he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment has been signed by the following persons in the capacities and on the date indicated.

Name	Title	Date
/s/ Scott Plesha Scott Plesha	Chief Executive Officer, President and Director *(Principal Executive Officer)*	November 12, 2026
/s/ John M. Gay John M. Gay	Chief Financial Officer *(Principal Financial and Accounting Officer)*	November 12, 2026
/s/ Peter Greenleaf Peter Greenleaf	Chairman and Director	November 12, 2026
/s/ Richard Baxter Richard Baxter	Director	November 12, 2026
/s/ Todd Davis Todd Davis	Director	November 12, 2026
/s/ Andrew Einhorn Andrew Einhorn	Director	November 12, 2026
 Ezra Friedberg	Director	
/s/ Dr. Richard Malamut Dr. Richard Malamut	Director	November 12, 2026
/s/ Matthew Pauls Matthew Pauls	Director	November 12, 2026

Brownstein

Brownstein Hyatt Farber Schreck, LLP

702.382.2101 main
100 North City Parkway, Suite 1600
Las Vegas, Nevada 89106

November 12, 2026

Pelthos Therapeutics Inc.
4020 Stirrup Creek Drive, Suite 110
Durham, North Carolina

To the addressee set forth above:

We have acted as local Nevada counsel to Pelthos Therapeutics Inc., a Nevada corporation (the "Company"), in connection with the filing by the Company of (i) Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-278674) and (ii) Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-288980) (collectively, the "Registration Statements") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), relating to the registration of (a) 164,409 shares (the "2023 Plan Shares") of the Company's common stock, par value $0.0001 per share ("Common Stock"), remaining available for issuance under the Pelthos Therapeutics Inc. 2023 Equity Incentive Plan, as amended and restated (the "2023 Plan") as of September 29, 2026 (the "2026 Plan Effective Date"), and (b) up to 1,990,572 shares of Common Stock subject to awards outstanding under the 2023 Plan as of the 2026 Plan Effective Date (together with the 2023 Plan Shares, the "Shares"), in each case issuable under the Pelthos Therapeutics Inc. 2026 Equity Incentive Plan (the "2026 Plan"). This opinion letter is being delivered at your request, pursuant to the requirements of Item 601(b)(5) of Regulation S-K under the Act.

In our capacity as such counsel, we are familiar with the proceedings taken and proposed to be taken by the Company in connection with the authorization and issuance of the Shares as contemplated by the 2026 Plan and as described in the Registration Statements. For purposes of this opinion letter, and except to the extent set forth in the opinion expressed below, we have assumed that all such proceedings have been or will be timely completed in the manner contemplated by the 2026 Plan, and as presently proposed in the Registration Statements.

For purposes of issuing the opinion hereinafter expressed, we have (a) made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction as being true copies of (i) the Registration Statements, (ii) the 2026 Plan, (iii) the Company's articles of incorporation and bylaws, each as amended to date, and (iv) such other agreements, instruments, corporate records (including resolutions of the board of directors and any committee thereof and of the stockholders of the Company) and other documents, or forms thereof, as we have deemed necessary or appropriate, and (b) obtained from officers and other representatives and agents of the Company and from public officials, and have relied upon, such certificates, representations, assurances and public filings as we have deemed necessary or appropriate.

Without limiting the generality of the foregoing, we have, with your permission, assumed without independent verification that (i) each natural person executing a document at all relevant times had, has or will have sufficient legal capacity to do so; (ii) all documents submitted to us as originals are authentic, the signatures on all documents we reviewed are genuine and all documents submitted to us as certified,

conformed, photostatic, electronic or facsimile copies conform to the original document; (iii) all corporate records made available to us by the Company, and all public records we have reviewed, are accurate and complete; and (iv) immediately after any issuance of Shares, the total number of issued and outstanding shares of Common Stock, together with the total number of shares of Common Stock then reserved for issuance or obligated to be issued by the Company pursuant to any agreement, plan or arrangement (including the 2026 Plan), or otherwise, will not exceed the total number of shares of Common Stock then authorized under the Company's articles of incorporation.

We are qualified to practice law in the State of Nevada. The opinion set forth herein is expressly limited to, and based exclusively on, the general corporate laws of the State of Nevada, and we do not purport to be experts on, or to express any opinion with respect to the applicability thereto or the effect thereon of, the laws of any other jurisdiction. We express no opinion concerning, and we assume no responsibility as to laws or judicial decisions related to, or any orders, consents or other authorizations or approvals as may be required by, any federal laws, rules or regulations, including, without limitation, any federal securities laws, rules or regulations, or any state securities or "blue sky" laws, rules or regulations.

Based on the foregoing and in reliance thereon, and having regard to legal considerations and other information that we deem relevant, we are of the opinion that the Shares have been duly authorized by the Company and, if, when and to the extent any Shares are issued in accordance with all applicable terms and conditions set forth in the 2026 Plan and in exchange for the consideration required thereunder, and as described in the Registration Statements, such Shares will be validly issued, fully paid and non-assessable.

The opinion expressed herein is based upon the applicable laws of the State of Nevada and the facts in existence on the date of this opinion letter. In delivering this opinion letter to you, we disclaim any obligation to update or supplement the opinion set forth herein or to apprise you of any changes in any laws or facts after the filing of this opinion letter as an exhibit to the Registration Statement. No opinion is offered or implied as to any matter, and no inference may be drawn, beyond the strict scope of the specific issues expressly addressed by the opinion set forth herein.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,
/s/ Brownstein Hyatt Farber Schreck, LLP

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 19, 2026 with respect to the financial statements of Pelthos Therapeutics Inc. included in the Annual Report on Form 10-K of Pelthos Therapeutics Inc. for the year ended December 31, 2025.

/s/ CBIZ CPAs P.C.

Hartford, CT
November 12, 2026

Exhibit 23.2

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 27, 2025, except for the effect of the reverse stock split described in Note 11 to the financial statements, as to which the date is March 19, 2026, which includes an explanatory paragraph as to the Company's ability to continue as a going concern relating to the financial statements appearing in the Annual Report on Form 10-K of Channel Therapeutics Corporation (n/k/a Pelthos Therapeutics Inc.) for the year ended December 31, 2024.

/s/ Marcum LLP

Hartford, CT
November 12, 2026