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

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

Lulu's Fashion Lounge Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-8442468
(I.R.S. Employer
Identification No.)

**195 Humboldt Avenue
Chico, California 95928
Telephone: (530) 343-3545**
(Address of Principal Executive Offices) (Zip Code)

**Lulu's Fashion Lounge Holdings, Inc. Omnibus Equity Plan
Lulu's Fashion Lounge Holdings, Inc. 2021 Employee Stock Purchase Plan**
(Full title of the plan)

**David McCreight
Chief Executive Officer
195 Humboldt Avenue
Chico, California 95928**
(Name and address of agent for service)

Telephone: (530) 343-3545
(Telephone number, including area code, of agent for service)

Copies to:

**Marc D. Jaffe
Tad J. Freese
Adam J. Gelardi
Latham & Watkins LLP
1271 Avenue of the Americas
New York, New York 10020
Telephone: (212) 906-1200
Facsimile: (212) 751-4864**

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

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an aggregate of 5,921,056 shares of the Common Stock, par value \$0.001 per share ("Common Stock"), of Lulu's Fashion Lounge Holdings, Inc. (the "Company" or the "Registrant"), consisting of 4,736,845 shares of Common Stock issuable pursuant to the Company's Omnibus Equity Plan (the "Omnibus Equity Plan"), and 1,184,211 shares of Common Stock issuable pursuant to the Company's 2021 Employee Stock Purchase Plan (the "ESPP," and together with the Omnibus Equity Plan, the "Plans"). A Registration Statement of the Registrant on Form S-8 relating to the Plans is effective.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

Except as set forth below, the contents of the Registration Statement on Form S-8 (File No. 333-260985), including any amendments thereto, filed with the Securities and Exchange Commission (the "Commission"), relating to the Plans, are incorporated by reference herein.

Item 8. Exhibits.

<u>Number</u>	<u>Description</u>
4.1	<u>Amended and Restated Certificate of Incorporation of Lulu's Fashion Lounge Holdings, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q (File No. 001-41059), filed on December 16, 2021 with the Commission).</u>
4.2	<u>Amended and Restated Bylaws of Lulu's Fashion Lounge Holdings, Inc. (incorporated by reference to Exhibit 3.2 to the Registrant's Quarterly Report on Form 10-Q (File No. 001-41059), filed on December 16, 2021 with the Commission).</u>
5.1+	<u>Opinion of Latham & Watkins LLP, counsel to the Registrant.</u>
23.1+	<u>Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm.</u>
23.2+	<u>Consent of Latham & Watkins LLP (included in Exhibit 5.1).</u>
24.1+	<u>Power of attorney (included on signature pages below).</u>
99.1	<u>Omnibus Equity Plan and Form of Stock Option Agreement and Restricted Stock Unit Agreement (incorporated by reference to Exhibit 10.1 to the Registrant's Form 10-K (File No. 001-41059), filed on March 31, 2022 with the Commission).</u>
99.2	<u>2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.2 to the Registrant's Registration Statement on Form S-1/A (File No. 333-260194), filed on November 1, 2021 with the Commission).</u>
107+	<u>Filing Fee Table.</u>

+ Filed herewith

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 New York, New York, on this 1st day of April, 2022.

LULU'S FASHION LOUNGE HOLDINGS, INC.

By: /s/ David McCreight
David McCreight
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned constitutes and appoints each of David McCreight and Crystal Landsem, each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in their name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to sign any registration statement for the same offering covered by this Registration Statement that is to be effective upon filing pursuant to Rule 462(b) promulgated under the Securities Act, and all post-effective amendments thereto, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his, her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

SIGNATURE	TITLE	DATE
<u>/s/ David McCreight</u> David McCreight	Chief Executive Officer and Director (Principal Executive Officer)	April 1, 2022
<u>/s/ Crystal Landsem</u> Crystal Landsem	Chief Financial Officer (Principal Financial and Accounting Officer)	April 1, 2022
<u>/s/ Evan Karp</u> Evan Karp	Chairperson of the Board	April 1, 2022
<u>/s/ Dara Bazzano</u> Dara Bazzano	Director	April 1, 2022
<u>/s/ John Black</u> John Black	Director	April 1, 2022
<u>/s/ Eric Liaw</u> Eric Liaw	Director	April 1, 2022
<u>/s/ Michael Mardy</u> Michael Mardy	Director	April 1, 2022
<u>/s/ Danielle Qi</u> Danielle Qi	Director	April 1, 2022
<u>/s/ Kira Yugay</u> Kira Yugay	Director	April 1, 2022

1271 Avenue of the Americas
 New York, New York 10020-1401
 Tel: +1.212.906.1200 Fax: +1.212.751.4864
 www.lw.com

LATHAM & WATKINS LLP

April 1, 2022

FIRM / AFFILIATE OFFICES

Austin	Moscow
Beijing	Munich
Boston	New York
Brussels	Orange County
Century City	Paris
Chicago	Riyadh
Dubai	San Diego
Düsseldorf	San Francisco
Frankfurt	Seoul
Hamburg	Shanghai
Hong Kong	Silicon Valley
Houston	Tel Aviv
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

Lulu's Fashion Lounge Holdings, Inc.
 195 Humboldt Avenue
 Chico, California 95928

Re: Registration Statement on Form S-8; 5,921,056 shares of Lulu's Fashion Lounge Holdings, Inc. Common Stock, \$0.001 par value per share

To the addressee set forth above:

We have acted as special counsel to Lulu's Fashion Lounge Holdings, Inc., a Delaware corporation (the "**Company**"), in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the "**Commission**") of a registration statement on Form S-8 (the "**Registration Statement**") under the Securities Act of 1933, as amended (the "**Act**"), relating to the issuance by the Company of up to an aggregate of 5,921,056 shares of common stock of the Company, \$0.001 par value per share (the "**Shares**"), issuable under the Lulu's Fashion Lounge Holdings, Inc. Omnibus Equity Plan (the "**Omnibus Equity Plan**") and the Lulu's Fashion Lounge Holdings, Inc. 2021 Employee Stock Purchase Plan (the "**ESPP**," and together with the Omnibus Equity Plan, the "**Plans**"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware (the "**DGCL**"), and we express no opinion with respect to any other laws.

LATHAM & WATKINS LLP

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plans, assuming that the individual grants or awards under the Plans are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP

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 31, 2022 relating to the financial statements of Lulus Fashion Lounge Holdings, Inc. appearing in the Annual Report on Form 10-K of Lulus Fashion Lounge Holdings, Inc. for the year ended January 2, 2022.

/s/ Deloitte & Touche LLP

San Francisco, California

April 1, 2022

CALCULATION OF FILING FEE TABLE

FORM S-8
(Form type)Lulu's Fashion Lounge Holdings, Inc.
(Exact name of registrant as specified in its charter)Table I: Newly Registered Securities

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Lulu's Fashion Lounge Holdings, Inc. Omnibus Equity Plan	Equity	Common Stock, par value \$0.001 per share	Rule 457(c) and 457(h)	4,736,845 ⁽²⁾	\$5.58 ⁽³⁾	\$26,431,595.10	\$92.70 per million dollars	\$2,450.21
Lulu's Fashion Lounge Holdings, Inc. 2021 Employee Stock Purchase Plan	Equity	Common Stock, par value \$0.001 per share	Rule 457(c) and 457(h)	1,184,211 ⁽⁴⁾	\$5.58 ⁽³⁾	\$6,607,897.38	\$92.70 per million dollars	\$612.56
Total Offering Amounts						\$33,039,492.48		\$3,062.77
Total Fee Offsets								\$—
Net Fee Due								\$3,062.77

- (1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended ("Securities Act"), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued under the Lulu's Fashion Lounge Holdings, Inc. Omnibus Equity Plan (the "Omnibus Equity Plan") and the Lulu's Fashion Lounge Holdings, Inc. 2021 Employee Stock Purchase Plan (the "ESPP," and together with the Omnibus Equity Plan, the "Plans") to prevent dilution resulting from stock splits, stock dividends or similar transactions. In addition, pursuant to Rule 416(c) under the Securities Act, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Plans.
- (2) Consists of (i) 1,536,845 shares of the Registrant's Common Stock, par value \$0.001 per share (the "Common Stock") available for future grant under the Omnibus Equity Plan pursuant to its terms and (ii) 3,200,000 shares of Common Stock that may become available for future grant under the Omnibus Equity Plan pursuant to its terms. The number of shares of Common Stock reserved for issuance under the Omnibus Equity Plan will automatically increase on the first day of each fiscal year, starting in 2022 and continuing through 2031, equal to the lesser of (a) four percent (4%) of the shares of Common Stock outstanding on the last day of the immediately preceding fiscal year or (b) such smaller number of shares of stock as determined by the Registrant's board of directors.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act and based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Market on March 28, 2022.
- (4) Consists of (i) 384,211 shares of Common Stock available for future grant under the ESPP pursuant to its terms and (ii) 800,000 shares of Common Stock that may become available for future grant under the ESPP pursuant to its terms. The number of shares of Common Stock reserved for issuance under the ESPP will automatically increase on the first day of each fiscal year, starting in 2022 and continuing through 2031, equal to the lesser of (a) one percent (1%) of the total number of shares of the Common Stock outstanding on the last day of the immediately preceding fiscal year or (b) such number determined by the Registrant's board of directors.