

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

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

THE LOVESAC COMPANY  
(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

32-0514958

(I.R.S. Employer  
Identification Number)

Two Landmark Square, Suite 300  
Stamford, Connecticut

(Address of principal executive offices)

06901

(Zip Code)

THE LOVESAC COMPANY  
SECOND AMENDED AND RESTATED 2017 EQUITY INCENTIVE PLAN, AS AMENDED  
(Full title of the plan)

Megan C. Preneta  
Vice President, General Counsel and Secretary  
The Lovesac Company  
Two Landmark Square, Suite 300  
Stamford, Connecticut 06901  
(Name and address of agent for service)

(888) 636-1223

(Telephone number, including area code, of agent for service)

*Copies to:*

Doreen E. Lilienfeld  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, NY 10022  
(212) 848-7171

Keith Siegner  
The Lovesac Company  
Two Landmark Square, Suite 300  
Stamford, CT 06901  
(888) 636-1223

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 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 to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

The Lovesac Company (the "Registrant") is filing this registration statement on Form S-8 pursuant to and in accordance with General Instruction E of Form S-8 to register 225,000 additional shares of its common stock, par value \$0.00001 per share ("Common Stock"), for issuance under The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan, as amended (the "Plan"). The Registrant first registered the offer and sale of 1,066,740 shares of Common Stock in connection with the Plan on its registration statement on [Form S-8](#) (File No. 333-232674) filed with the Securities and Exchange Commission (the "Commission") on July 16, 2019, an additional 1,038,149 shares of Common Stock in connection with the Plan on its registration statement on [Form S-8](#) (File No. 333-248755) on September 11, 2020, and an additional 550,000 shares of Common Stock in connection with the Plan on its registration statement on [Form S-8](#) (File No. 333-248755) on July 8, 2022 (collectively, the "Prior Registration Statements").

In accordance with General Instruction E of Form S-8, the contents of the Prior Registration Statements are hereby incorporated by reference. Only those items of Form S-8 containing new information not contained in the Prior Registration Statements are presented herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

### Item 3. Incorporation of Documents by Reference.

The following documents filed with the U.S. Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), are incorporated into this Registration Statement by reference:

- (a) The Registrant's Annual Report on [Form 10-K/A](#) for the fiscal year ended January 29, 2023, filed with the Commission on November 30, 2023;
- (b) The Registrant's Quarterly Report on [Form 10-Q/A](#) for the quarterly period ended April 30, 2023, filed with the Commission on November 30, 2023;
- (c) The Registrant's Quarterly Report on [Form 10-Q](#) for the quarterly period ended July 30, 2023, filed with the Commission on November 3, 2023;
- (d) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since January 29, 2023; and
- (e) The description of the Registrant's Common Stock contained in the Company's Registration Statement on [Form 8-A](#) (File No. 001-38555) filed with the Commission on June 25, 2018, pursuant to Section 12(b) of the Exchange Act, including any 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 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents, except as to documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission. Unless expressly incorporated into this Registration Statement, a report deemed to be furnished but not filed on Form 8-K prior or subsequent to the date hereof shall not be incorporated by reference into this Registration Statement. Any statement contained in document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement.

II-1

### Item 8. Exhibits.

The following Exhibits are filed as part of this Registration Statement:

Exhibit No.	Description
4.1	<a href="#">The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan (filed as Exhibit 10.1 to Registrant's Form 10-Q filed on June 8, 2022 and incorporated herein by reference), as amended by Amendment No. 1 to the Second Amended and Restated 2017 Equity Incentive Plan (filed as Exhibit 10.1 to Registrant's Form 8-K filed June 2, 2023 and incorporated herein by reference)</a>
4.2	<a href="#">Amended and Restated Certificate of Incorporation (filed as Exhibit 3.1 to the Registrant's Form 8-K filed on June 7, 2021 and incorporated herein by reference)</a>
4.3	<a href="#">Amended and Restated By-Laws (filed as Exhibit 3.2 to the Registrant's Form 8-K filed on December 1, 2023 and incorporated herein by reference)</a>
5.1*	<a href="#">Opinion of Shearman &amp; Sterling LLP</a>
23.1*	<a href="#">Consent of Deloitte &amp; Touche LLP, Independent Registered Public Accounting Firm</a>
23.2*	<a href="#">Consent of Marcum LLP, Independent Registered Public Accounting Firm</a>
23.3*	<a href="#">Consent of Shearman &amp; Sterling LLP (included as part of the Opinion filed as Exhibit 5.1)</a>
24.1*	<a href="#">Power of Attorney (included on the signature page of this Registration Statement)</a>
107*	<a href="#">Filing Fee Table</a>

\* Filed herewith.

II-2

### 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 Milford, State of Connecticut, on December 4, 2023.

#### THE LOVESAC COMPANY

By: /s/ Megan C. Preneta  
Name: Megan C. Preneta  
Title: Vice President, General Counsel and Secretary

### POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Keith Siegner and Megan C. Preneta, each of them severally, his or her true and lawful attorneys-in-fact and agents, each of whom may act alone, 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 on Form S-8, and to sign any related registration statement that is to be effective upon filing pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended, 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 and about the premises, 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 December 4, 2023.

/s/ Shawn Nelson

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Shawn Nelson  
Chief Executive Officer and Director  
(Principal Executive Officer)

/s/ Keith Siegner

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Keith Siegner  
Executive Vice President and  
Chief Financial Officer  
(Principal Financial Officer and  
Principal Accounting Officer)

/s/ Andrew Heyer

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Andrew Heyer  
Chairman and Director

/s/ John Grafer

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John Grafer  
Director

/s/ Jack Krause

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Jack Krause  
Director

/s/ Sharon M. Leite

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Sharon M. Leite  
Director

/s/ Walter McLallen

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Walter McLallen  
Director

/s/ Vineet Mehra

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Vineet Mehra  
Director

/s/ Shirley Romig

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Shirley Romig  
Director

## SHEARMAN &amp; STERLING LLP

599 Lexington Avenue  
New York, NY 10022-6069  
+1.212.848.4000

December 4, 2023

The Lovesac Company  
Two Landmark Square  
Suite 300  
Stamford, CT 06901

Ladies and Gentlemen:

We are acting as counsel for The Lovesac Company, a Delaware corporation (the "Company"), in connection with the preparation and filing by the Company of a registration statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), with respect to up to 225,000 shares of common stock, par value \$0.00001 per share, of the Company (the "Shares") that may be delivered from time to time pursuant to The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan, as amended (the "Plan"). In connection with the foregoing, we have reviewed originals or copies identified to our satisfaction of the following documents:

- (a) The Registration Statement;
- (b) The certificate of incorporation and by-laws of the Company, in each case as amended; and
- (c) Originals or copies of such other corporate records of the Company, certificates of public officials and of officers of the Company, and agreements and other documents as we have deemed necessary as a basis for the opinions expressed below.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with originals of all documents submitted to us as copies.

Our opinion set forth below is based on the text of the Plan as referenced in the Exhibit Index to the Registration Statement.

Our opinion expressed below is limited to the General Corporation Law of the State of Delaware, and we do not express any opinion herein concerning any other law.

Based upon and subject to the foregoing and having regard for such legal considerations as we have deemed relevant, we are of the opinion that authorized but not previously issued Shares which may be delivered under Plan have been duly authorized by the Company and, when (a) issued and delivered by the Company in accordance with the terms of the Plan and (b) paid for in full in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

This opinion letter speaks only as of the date hereof. We expressly disclaim any responsibility to advise you of any development or circumstance of any kind, including any change of law or fact that may occur after the date of this opinion letter that might affect the opinions expressed herein.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby concede that we come within the category of persons whose consent is required by the Securities Act or the General Rules and Regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Shearman & Sterling LLP

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Shearman & Sterling 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 reports dated March 29, 2023 (November 2, 2023, as to the effects of the restatement discussed in Note 2), relating to the financial statements of The Lovesac Company and the effectiveness of The Lovesac Company's internal control over financial reporting, appearing in the Annual Report on Form 10-K/A of The Lovesac Company for the year ended January 29, 2023.

/s/ Deloitte & Touche LLP

Stamford, CT  
December 4, 2023

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in the Registration Statement of The Lovesac Company on Form S-8, of our report dated March 30, 2022 except for Note 2 and the revised disclosures in Notes 5, 6, 7 and 8, for which the date is November 2, 2023, with respect to our audits of the consolidated financial statements of The Lovesac Company as of January 30, 2022 and for each of the two years in the period ended January 30, 2022, which report is included in the Annual Report on Form 10-K/A of The Lovesac Company for the year ended January 29, 2023.

Our report on the effectiveness of internal control over financial reporting expressed an adverse opinion because of the existence of a material weakness.

/s/ Marcum llp

Marcum llp  
Hartford, CT  
December 4, 2023

## CALCULATION OF FILING FEE TABLE

Form S-8

(Form Type)

The Lovesac Company

(Exact name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

<u>Security Type</u>	<u>Security Class Title</u>	<u>Fee Calculation Rule</u>	<u>Amount Registered</u>	<u>Proposed Maximum Offering Price Per Unit</u>	<u>Maximum Aggregate Offering Price</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee</u>
Equity	Common Stock, par value \$0.00001 per share	Other	225,000(1)	\$ 20.92(2)	\$ 4,707,000(2)	\$147.60 per \$1,000,000	\$ 694.75
Total Offering Amounts					\$ 4,707,000		\$ 694.75
Total Fee Offsets							—
Net Fee Due							\$ 694.75

- (1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (this “Registration Statement”) shall also cover any additional shares of The Lovesac Company’s (the “Registrant”) Common Stock, par value \$0.00001 per share (“Common Stock”), that become issuable under the Second Amended and Restated 2017 Equity Incentive Plan, as amended, pursuant to this Registration Statement by reason of any stock dividend, stock split, recapitalization or any other similar transaction which results in an increase in the number of the Registrant’s outstanding shares of Common Stock.
- (2) The Proposed Maximum Offering Price Per Share, estimated in accordance with Rules 457(c) and 457(h) under the Securities Act for purposes of calculating the registration fee, is \$20.92, which was determined based on the average of the high and low prices of one share of Common Stock, as reported by The Nasdaq Stock Market LLC on November 30, 2023.