

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)

<p style="text-align: center;"><b>Delaware</b></p> <p style="text-align: center;">(State or other jurisdiction of incorporation or organization)</p>	<p style="text-align: center;"><b>32-0514958</b></p> <p style="text-align: center;">(I.R.S. Employer Identification Number)</p>
<p style="text-align: center;"><b>Two Landmark Square, Suite 300 Stamford, Connecticut</b></p> <p style="text-align: center;">(Address of principal executive offices)</p>	<p style="text-align: center;"><b>06901</b></p> <p style="text-align: center;">(Zip Code)</p>

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**  
Allen Overy Shearman Sterling US LLP  
599 Lexington Avenue  
New York, NY 10022  
(212) 848-4000

**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	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

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 1,100,000 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, 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 and an additional 225,000 shares of Common Stock in connection with the Plan on its registration statement on [Form S-8](#) (File No. 333-275884) on December 4, 2023 (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 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](#) for the fiscal year ended February 4, 2024, filed with the Commission on April 11, 2024;
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since February 4, 2024; and
- (c) The description of the Registrant’s Common Stock set forth in [Exhibit 4.5](#) to the Registrant’s Annual Report on Form 10-K for the fiscal year ended February 4, 2024, filed with the Commission on April 11, 2024.

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 a 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.

### Item 6. Indemnification of Directors and Officers.

Section 102(b)(7) of the Delaware General Corporation Law (the “DGCL”), permits a corporation to provide in its certificate of incorporation that a director or officer of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director or officer, provided that such provisions shall not eliminate or limit the liability of (i) a director or officer for any breach of the director’s or officer’s duty of loyalty to the corporation or its stockholders, (ii) a director or officer for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) a director under Section 174 of the DGCL, (iv) a director or officer for any transaction from which the director or officer derived an improper personal benefit, or (v) an officer in any action by or in the right of the corporation. No such provision shall eliminate or limit the liability of a director or officer for any act or omission occurring before the date when such provision becomes effective.

Section 145 of the DGCL provides that a corporation may indemnify directors and officers as well as other employees and individuals against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with any threatened, pending or completed actions, suits or proceedings in which such person is made a party by reason of such person being or having been a director, officer, employee or agent of the Registrant. The DGCL provides that Section 145 is not exclusive of other rights to which those seeking indemnification may be entitled under any bylaw, agreement, vote of stockholders or disinterested directors or otherwise. Expenses, including attorneys’ fees, incurred by any such person in defending any such action, suit or proceeding shall be paid or reimbursed by the Registrant in advance of the final disposition of such action, suit or proceeding upon receipt by the Registrant of an undertaking of such person to repay such expenses if it shall ultimately be determined that such person is not entitled to be indemnified by the Registrant.

II-1

The Registrant’s certificate of incorporation provides for the indemnification of directors to the fullest extent permitted under Delaware law. Directors shall not be personally liable to the Registrant or its stockholders for monetary damages for breach of fiduciary duty as a director.

The Registrant’s amended and restated bylaws provide for the indemnification of directors, executive officers and third parties acting on the Registrant’s behalf to the fullest extent permitted under Delaware law.

The Registrant maintains a directors and officers liability insurance policy on behalf of any person who is or was a director or officer against any loss arising from any claim asserted against him or her and incurred by him or her in that capacity, subject to certain exclusions and limits of the amount of coverage.

### Item 8. Exhibits.

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

<u>Exhibit No.</u>	<u>Description</u>
4.1	<a href="#">The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan (filed as Exhibit 10.1 to the Registrant’s Form 10-O filed on June 8, 2022 and incorporated herein by reference).</a>
4.2	<a href="#">Amendment No. 1 to The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan (filed as Exhibit 10.1 to the Registrant’s Form 8-K filed on June 2, 2023 and incorporated herein by reference).</a>
4.3*	<a href="#">Amendment No. 2 to The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan.</a>
4.4	<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>
4.5	<a href="#">Amended and Restated Bylaws (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 Allen Overy Shearman Sterling US 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 Allen Overy Shearman Sterling US 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

**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 June 28, 2024.

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

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

/s/ Andrew R. Heyer  
Andrew R. Heyer  
Chairman and Director

/s/ John Grafer  
John Grafer  
Director

/s/ Jack A. Krause  
Jack A. Krause  
Director

/s/ Sharon M. Leite  
Sharon M. Leite  
Director

/s/ Walter F. McLallen  
Walter F. McLallen  
Director

/s/ Vineet Mehra  
Vineet Mehra  
Director

/s/ Shirley Romig  
Shirley Romig  
Director

**Amendment No. 2  
to The Lovesac Company  
Second Amended and Restated  
2017 Equity Incentive Plan**

This Amendment No. 2 (the "Amendment") to The Lovesac Company Second Amended and Restated 2017 Equity Incentive Plan (the "Plan") is made by the Lovesac Company, a Delaware corporation (the "Company"), effective as of the date of its approval by the stockholders of the Company at the Company's 2024 annual meeting of stockholders.

The Amendment was approved by the Board of Directors of the Company on April 4, 2024.

1. Amendment to Section 4.1. Section 4.1 of the Plan is deleted and replaced with the following:

4.1 **Maximum Number of Shares Issuable.** Subject to adjustment as provided in Sections 4.2 and 4.3, upon shareholder approval of the second amendment to this Plan, the maximum aggregate number of shares of Stock that may be issued under the Plan shall be increased by 1,100,000 shares, making the aggregate number of shares of Stock that may be issued under the Plan equal to 3,979,889 shares and shall consist of authorized but unissued or reacquired shares of Stock or any combination thereof.

2. Continued Effect. Except as set forth herein, the Plan shall remain unchanged and in full force and effect, and the forms of stock option award agreements, restricted stock units award agreements and any outstanding award agreements under the Plan shall effectively adopt the amendments herein, as applicable.

**A&O SHEARMAN**

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

June 28, 2024

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 under the Securities Act of 1933, as amended (the "Securities Act"), with respect to 1,100,000 shares of common stock, \$0.0001 par value per share, of the Company (the "Shares") issuable 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 bylaws of the Company, in each case as amended to date; 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 that may be delivered under the 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 Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Allen Overy Shearman Sterling US 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 April 11, 2024 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 of The Lovesac Company for the year ended February 4, 2024.

/s/ Deloitte & Touche LLP

Stamford, CT  
June 28, 2024

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this 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 audit of the consolidated financial statements of The Lovesac Company for the year ended January 30, 2022 and our report dated March 30, 2022 with respect to our audit of internal control over financial reporting of The Lovesac Company as of January 30, 2022 appearing in the Annual Report on Form 10-K of The Lovesac Company for the year ended February 4, 2024. Our report on the effectiveness of internal control over financial reporting expressed an adverse opinion because of the existence of a material weakness. We were dismissed as auditors on July 21, 2022 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements appearing in such Prospectus for the periods after the date of our dismissal.

/s/ Marcum llp

Marcum LLP  
Hartford, Connecticut  
June 28, 2024

## 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

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.00001 par value per share	Other (1)	1,100,000(2)	\$ 23.14(1)	\$ 25,454,000	\$147.60 per \$1,000,000	\$ 3,757.01
<b>Total Offering Amounts</b>					<u>\$ 25,454,000</u>		<u>\$ 3,757.01</u>
<b>Total Fee Offsets</b>							<u>\$ 0</u>
<b>Net Fee Due</b>							<u>\$ 3,757.01</u>

- (1) The Proposed Maximum Offering Price Per Share, estimated in accordance with Rules 457(c) and 457(h) under the Securities Act of 1933, as amended (the “Securities Act”) for purposes of calculating the registration fee, is \$23.14, which was determined based on the average of the high and low prices of one share of The Lovesac Company’s (the “Registrant”) Common Stock, par value \$0.00001 per share (“Common Stock”), as reported by The Nasdaq Stock Market LLC on June 21, 2024.
- (2) Pursuant to Rule 416 of the Securities Act, this Registration Statement on Form S-8 (this “Registration Statement”) shall also cover any additional shares of 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 that results in an increase in the number of the Registrant’s outstanding shares of Common Stock.