

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

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

Sportsman's Warehouse Holdings, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

39-1975614
(I.R.S. Employer
Identification No.)

Sportsman's Warehouse Holdings, Inc.
1475 West 9000 South, Suite A, West Jordan, Utah 84088
(Address of Principal Executive Offices) (Zip Code)

Sportsman's Warehouse Holdings, Inc. Amended and Restated 2019 Performance Incentive Plan
Sportsman's Warehouse Holdings, Inc. Amended and Restated Employee Stock Purchase Plan
(Full title of the plans)

Jeff White
Chief Financial Officer and Secretary
1475 West 9000 South, Suite A,
West Jordan, Utah 84088
(801) 566-6681
(Name and address of agent for service) (Telephone number, including area code, of agent for service)

Copy to:
John-Paul Motley
Logan Tiari
Cooley LLP
355 South Grand Avenue, 9th Floor
Los Angeles, California 90071
(213) 561-3250

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 by Sportsman’s Warehouse Holdings, Inc. (the “**Registrant**”) to register an additional 1,612,000 shares of the Registrant’s common stock, par value \$0.01 per share (the “**Common Stock**”), comprised of (a) 812,000 shares of Common Stock issuable pursuant to the Registrant’s Amended and Restated 2019 Performance Incentive Plan (as amended, the “**Amended 2019 Plan**”) and (b) 800,000 shares of the Registrant’s Common Stock, issuable pursuant to the Registrant’s Amended and Restated Employee Stock Purchase Plan (as amended, the “**Amended ESPP**”).

The Registrant previously registered shares of its Common Stock for issuance under (i) the Amended 2019 Plan on a Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the “**Commission**”) on [August 30, 2019](#) (File No. 333-233569), and (ii) the Amended ESPP on a Registration Statement on Form S-8 filed with the Commission on [August 28, 2015](#) (File No. 333-206632) (collectively, the “**Prior Registration Statements**”). Pursuant to General Instruction E to Form S-8, the contents of the Prior Registration Statements are hereby incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

Item 8. Exhibits.

Exhibit Number	Description of Exhibit
4.1	Amended and Restated Certificate of Incorporation of Sportsman’s Warehouse Holdings, Inc. (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed on June 8, 2023)
4.2	Fourth Amended and Restated Bylaws of Sportsman’s Warehouse Holdings, Inc. (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed on March 25, 2024)
5.1*	Opinion of Cooley LLP
23.1*	Consent of Grant Thornton LLP, independent registered public accounting firm
23.2*	Consent of Cooley LLP (included in Exhibit 5.1)
24.1*	Power of Attorney (included on the signature page)
99.1	Sportsman’s Warehouse Holdings, Inc.’s Amended and Restated 2019 Performance Incentive Plan (incorporated by reference to Exhibit 99.1 to the Current Report on Form 8-K filed on May 31, 2024)
99.2	Sportsman’s Warehouse Holdings, Inc.’s Amended and Restated Employee Stock Purchase Plan (incorporated by reference to Exhibit 99.2 to the Current Report on Form 8-K filed on May 31, 2024)
Filing Fees*	Filing Fee Table

*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 the City of West Jordan, State of Utah, on June 5, 2024.

SPORTSMAN'S WAREHOUSE HOLDINGS, INC.

By: /s/ Jeff White
Jeff White
Chief Financial Officer and Secretary

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Paul Stone and Jeff White, and each one of them, as his or her true and lawful attorneys-in-fact and agents, 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 other documents in connection therewith, with the 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 or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

Signature	Title	Date
<u>/s/ Paul Stone</u> Paul Stone	President and Chief Executive Officer (Principal Executive Officer)	June 5, 2024
<u>/s/ Jeff White</u> Jeff White	Chief Financial Officer and Secretary (Principal Financial Officer and Principal Accounting Officer)	June 5, 2024
<u>/s/ Richard McBee</u> Richard McBee	Chair of the Board and Director	June 5, 2024
<u>/s/ Steven Becker</u> Steven Becker	Director	June 5, 2024
<u>/s/ Martha Bejar</u> Martha Bejar	Director	June 5, 2024
<u>/s/ Steven Sansom</u> Steven Sansom	Director	June 5, 2024
<u>/s/ Nancy Walsh</u> Nancy Walsh	Director	June 5, 2024

John-Paul Motley
+1 213 561 3250
jpmotley@cooley.com

June 5, 2024

Sportsman's Warehouse Holdings, Inc.
1475 West 9000 South, Suite A
West Jordan, Utah 84088

Re: Sportsman's Warehouse Holdings, Inc. — Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Sportsman's Warehouse Holdings, Inc., a Delaware corporation (the "*Company*"), in connection with the filing by the Company of a Registration Statement on Form S-8 (the "*Registration Statement*") with the U.S. Securities and Exchange Commission (the "*Commission*") covering the offering of up to 1,612,000 shares (the "*Shares*") of the Company's common stock, par value \$0.01 per share (the "*Common Stock*"), consisting of (a) 812,000 shares of Common Stock issuable pursuant to the Company's Amended and Restated 2019 Performance Incentive Plan (the "*Amended 2019 Plan*") and (b) 800,000 shares of the Company's Common Stock issuable pursuant to the Company's Amended and Restated Employee Stock Purchase Plan (together with the Amended 2019 Plan the "*Plans*").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement and the related prospectus, (b) the Company's certificate of incorporation and bylaws, each as currently in effect, (c) the Plans and (d) such other records, documents, opinions, certificates, memoranda and instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials, and the due authorization, execution and delivery of all documents by all persons other than the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plans, the Registration Statement and the related prospectuses, will be validly issued, fully paid and nonassessable (except as to Shares issued pursuant to deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

This opinion is limited to the matters expressly set forth in this letter, and no opinion should be implied, or may be inferred, beyond the matters expressly stated. This opinion speaks only as to law and facts in effect or existing as of the date hereof and we have no obligation or responsibility to update or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Cooley LLP 355 S. Grand Ave Suite 900, Los Angeles, CA 90071
t: (213) 561-3250 f: (213) 561-3244 cooley.com

We consent to the filing of 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 Securities Act of 1933, as amended, or the rules and regulations of the Commission thereunder.

Sincerely,

Cooley LLP

By: /s/ John-Paul Motley
John-Paul Motley

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated April 4, 2024 with respect to the consolidated financial statements and internal control over financial reporting of Sportsman's Warehouse Holdings, Inc. included in the Annual Report on Form 10-K for the year ended February 3, 2024, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement.

/s/ GRANT THORNTON LLP

Salt Lake City, Utah

June 5, 2024

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CALCULATION OF FILING FEE TABLE

Form S-8
(Form Type)

Sportsman's Warehouse Holdings, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.01 par value per share	Other	812,000 ⁽²⁾	\$4.005 ⁽³⁾	\$3,252,060	0.0001476	\$480.00
Equity	Common stock, \$0.01 par value per share	Other	800,000 ⁽⁴⁾	\$3.40425 ⁽⁵⁾	\$2,723,400	0.0001476	\$401.97
Total Offering Amounts					\$5,975,460		\$881.97
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$881.97

- (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 shares of the common stock, par value \$0.01 per share (the “*Common Stock*”) of Sportsman's Warehouse Holdings, Inc. (the “*Registrant*”) that become issuable under the Registrant's Amended and Restated 2019 Performance Plan (the “*Amended 2019 Plan*”) and the Registrant's Amended and Restated Employee Stock Purchase Plan (the “*Amended ESPP*”) by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of the Registrant's Common Stock, as applicable.
- (2) Represents 812,000 additional shares of Common Stock reserved for issuance under the Amended 2019 Plan.
- (3) Pursuant to Rule 457(h) under the Securities Act, the registration fee was computed on the basis of \$4.005 per share, which is the average of the high and low selling prices per share of the Registrant's Common Stock on June 4, 2024 as reported on the Nasdaq Global Market.
- (4) Represents 800,000 additional shares of Common Stock reserved for issuance under the Amended ESPP.
- (5) Estimated in accordance with Rule 457(c) and 457(h) under the Securities Act solely for the purpose of calculating the registration fee on the basis of \$3.40425 per share, which is the average of the high and low selling prices per share of the Registrant's Common Stock on June 4, 2024 on the Nasdaq Global Market, multiplied by 85%, which is the percentage of the trading price per share applicable to purchasers under the Amended ESPP.

