

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

**FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Leslie's, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5091
(Primary Standard Industrial
Classification Code Number)

20-8397425
(I.R.S. Employer
Identification Number)

**2005 East Indian School Road
Phoenix, Arizona 85016
(602) 366-3999**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Brad A. Gazaway
Chief Legal Officer
Leslie's, Inc.**

**2005 East Indian School Road
Phoenix, AZ 85016
(602) 366-3999**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

**Jennifer Bellah Maguire
Peter W. Wardle
Gibson, Dunn & Crutcher LLP
333 South Grand Avenue
Los Angeles, CA 90071
(213) 229-7242**

**Marc D. Jaffe
Stelios G. Saffos
Scott W. Westhoff
Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020
(212) 906-1200**

Approximate date of commencement of proposed sale to the public:
As soon as practicable after this registration statement becomes effective.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-259475

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

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. (Check one):

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.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(3)
Common Stock, par value \$0.001 per share	3,243,000	\$22.00	\$71,346,000	\$7,784

- (1) Represents only the additional number of shares being registered and includes an additional 423,000 shares issuable upon the exercise of the underwriters' option to purchase additional shares. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-1 (File No. 333-259475), as amended (the "Registration Statement").
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act").
- (3) The registrant previously registered 14,950,000 shares of its common stock for which the fee was \$39,227 on the Registration Statement, which was declared effective by the Securities and Exchange Commission on September 14, 2021. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$71,346,000 is hereby registered.
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This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended, Leslie's, Inc., a Delaware corporation ("Leslie's"), is filing this registration statement with the Securities and Exchange Commission (the "SEC"). This registration statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1 (File No. 333-259475) (the "Registration Statement") filed by Leslie's with the SEC on September 13, 2021, which was declared effective on September 14, 2021.

Leslie's is filing this registration statement for the sole purpose of increasing the aggregate number of shares of common stock, par value \$0.001 per share, offered by the selling stockholders set forth in the Registration Statement by 3,243,000 shares, 423,000 of which are subject to purchase upon exercise of the underwriters' option to purchase additional shares of common stock. The additional shares that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Registration Statement. The contents of the Registration Statement, including all exhibits thereto, are incorporated by reference herein.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
5.1	<u>Opinion of Gibson, Dunn & Crutcher LLP.</u>
23.1	<u>Consent of Independent Registered Public Accounting Firm.</u>
23.2	<u>Consent of Gibson, Dunn & Crutcher, LLP (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney (incorporated by reference to Exhibit 24.1 of the Registration Statement (Registration No. 333-259475) filed on September 13, 2021).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Phoenix, State of Arizona, on the 15th of September, 2021.

Leslie's, Inc.

By: /s/ Michael R. Egeck
Michael R. Egeck
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates set forth opposite their names.

Signature	Title	Date
<u>/s/ Steven L. Ortega</u> Steven L. Ortega	Chairman	September 15, 2021
<u>/s/ Michael R. Egeck</u> Michael R. Egeck	Chief Executive Officer (Principal Executive Officer) and Director	September 15, 2021
<u>/s/ Steven M. Weddell</u> Steven M. Weddell	Executive Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	September 15, 2021
<u>/s/ Yolanda Daniel</u> Yolanda Daniel	Director	September 15, 2021
<u>/s/ Jodeen Kozlak</u> Jodeen Kozlak	Director	September 15, 2021
<u>/s/ Marc Magliacano</u> Marc Magliacano	Director	September 15, 2021
<u>/s/ Matthew Lischick</u> Matthew Lischick	Director	September 15, 2021
<u>/s/ Eric Kufel</u> Eric Kufel	Director	September 15, 2021
<u>/s/ Susan O'Farrell</u> Susan O'Farrell	Director	September 15, 2021
<u>/s/ James R. Ray, Jr.</u> James R. Ray, Jr.	Director	September 15, 2021
<u>/s/ John Strain</u> John Strain	Director	September 15, 2021

GIBSON DUNN

Gibson, Dunn & Crutcher LLP
333 South Grand Avenue
Los Angeles, CA 90071-3197
Tel 213.229.7000
www.gibsondunn.com

Client: 56314-00028

September 15, 2021

Leslie's, Inc.
2005 East Indian School Road
Phoenix, AZ 85016

Re: *Leslie's, Inc.*
Registration Statement on Form S 1

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-1 of Leslie's, Inc., a Delaware corporation (the "Company"), filed with the Securities and Exchange Commission (the "Commission") on the date hereof pursuant to Rule 462(b) (the "Additional Registration Statement") promulgated under the Securities Act of 1933, as amended (the "Securities Act"), in connection with the offering by the selling stockholders identified in the Registration Statement (the "Selling Stockholders") of up to 3,243,000 shares (which includes shares that may be sold upon exercise of the underwriters' option to purchase additional shares) of the Company's common stock (the "Common Stock"), par value \$0.001 per share (the "Shares"). The Additional Registration Statement incorporates by reference the Registration Statement on Form S-1, File No. 333-259475, as amended (the "Registration Statement"), of the Company, filed with the Commission pursuant to the Securities Act.

In arriving at the opinion expressed below, we have examined originals, or copies certified or otherwise identified to our satisfaction as being true and complete copies of the originals, of specimen Common Stock certificates and such other documents, corporate records, certificates of officers of the Company and of public officials and other instruments as we have deemed necessary or advisable to enable us to render the opinions set forth below. In our examination, we have assumed without independent investigation the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies.

Based upon the foregoing, and subject to the assumptions, exceptions, qualifications and limitations set forth herein, we are of the opinion that the Shares are validly issued, fully paid and non-assessable.

Beijing • Brussels • Century City • Dallas • Denver • Dubai • Frankfurt • Hong Kong • Houston • London • Los Angeles • Munich
New York • Orange County • Palo Alto • Paris • San Francisco • São Paulo • Singapore • Washington, D.C.

September 15, 2021

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We consent to the filing of this opinion as an exhibit to the Additional Registration Statement, and we further consent to the use of our name under the caption "Legal Matters" in the Registration Statement and the prospectus that forms a part thereof, which are incorporated by reference into the Additional Registration Statement. In giving these consents, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission.

Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption "Experts" and to the incorporation by reference of our report dated December 23, 2020, with respect to the consolidated financial statements of Leslie's, Inc. included in the Registration Statement (Form S-1 No. 333-259475) and related Prospectus of Leslie's, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP
Phoenix, Arizona
September 15, 2021