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

**FORM S-8
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)

20-8397425
(I.R.S. Employer
Identification No.)

**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)

Leslie's, Inc. Amended and Restated 2020 Omnibus Incentive Plan
(Full title of the Plan)

Brad A. Gazaway
Chief Legal, Real Estate & Sustainability Officer and Corporate Secretary
Leslie's, Inc.
2005 East Indian School Road
Phoenix, Arizona 85016
(602) 366-3999

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

Copy to:

Sean Feller, Esq.
Gibson, Dunn & Crutcher LLP
2029 Century Park East, Suite 4000
Los Angeles, CA 90067-3026
(310) 552-8500

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, anon-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 filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 7,179,000 shares of common stock, par value \$0.001 per share ("Common Stock") of Leslie's, Inc., a Delaware corporation (the "Company" or "Registrant"), which may be issued to eligible current or prospective employees, directors, officers, consultants, or advisors of the Company or its affiliates who are selected by the board of directors (or its designee) under the Leslie's, Inc. Amended and Restated 2020 Omnibus Incentive Plan (the "Plan"). In accordance with General Instruction E to Form S-8, the Company hereby incorporates herein by reference the Registration Statement on Form S-8 filed by the Company with respect to the Plan on November 2, 2020 ([SEC File No. 333-249801](#)), together with all exhibits filed therewith or incorporated therein by reference.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Exhibit Description</u>
4.1	Sixth Amended and Restated Certificate of Incorporation of Leslie's, Inc. (incorporated by reference herein to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on March 16, 2023).
4.2	Amended and Restated Bylaws of Leslie's, Inc. (incorporated by reference herein to Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q filed on August 3, 2023).
5.1*	Opinion of Gibson, Dunn & Crutcher LLP.
23.1*	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
23.2*	Consent of Gibson, Dunn & Crutcher LLP (included in Exhibit 5.1).
24.1	Power of Attorney (included on the signature page of this Registration Statement).
99.1	Leslie's, Inc. Amended and Restated 2020 Omnibus Incentive Plan (incorporated by reference herein to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed on March 15, 2024).
107.1*	Filing Fee Table.

* Filed herewith.

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 Phoenix, State of Arizona, on March 21, 2024.

LESLIE'S, INC.

By: /s/ Michael R. Egeck

Name: Michael R. Egeck

Title: Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints each of Michael R. Egeck and Brad Gazaway as his or her true and lawful attorneys-in-fact and agents, with full power of resubstitution and substitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) or supplements to this Registration Statement 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 full power and authority to do and perform each and every act and thing necessary or appropriate to be done with respect to this Registration Statement or any amendments or supplements hereto 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, each acting alone, 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 of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Michael R. Egeck</u> Michael R. Egeck	Chief Executive Officer and Director (<i>Principal Executive Officer</i>)	March 21, 2024
<u>/s/ Scott Bowman</u> Scott Bowman	Chief Financial Officer (<i>Principal Financial Officer and Principal Accounting Officer</i>)	March 21, 2024
<u>/s/ John Strain</u> John Strain	Chairman of the Board of Directors	March 21, 2024
<u>/s/ Yolanda Daniel</u> Yolanda Daniel	Director	March 21, 2024
<u>/s/ Seth Estep</u> Seth Estep	Director	March 21, 2024
<u>/s/ Eric Kufel</u> Eric Kufel	Director	March 21, 2024
<u>/s/ Susan O'Farrell</u> Susan O'Farrell	Director	March 21, 2024
<u>/s/ Claire Spofford</u> Claire Spofford	Director	March 21, 2024

March 21, 2024

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

Re: Leslie's, Inc.
Registration Statement on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 (the "Registration Statement") of Leslie's, Inc., a Delaware corporation (the "Company"), to be filed with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), in connection with the offering by the Company of up to 7,179,000 shares of the Company's common stock, par value \$0.001 per share (the "Common Stock") under the Leslie's, Inc. Amended and Restated 2020 Omnibus Incentive Plan (the "Plan").

We have examined the originals, or photostatic or certified copies, of such records of the Company and certificates of officers of the Company and of public officials and such other documents as we have deemed relevant and necessary as the basis for the opinions set forth below. In our examination, we have assumed 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. We have also assumed that there are no agreements or understandings between or among the Company and any participants in the Plan that would expand, modify or otherwise affect the terms of the Plan or the respective rights or obligations of the participants thereunder. Finally, we have assumed the accuracy of all other information provided to us by the Company during the course of our investigations, on which we have relied in issuing the opinion expressed below.

Based upon the foregoing examination and in reliance thereon, and subject to the qualifications, assumptions and limitations stated herein and in reliance on the statements of fact contained in the documents that we have examined, we are of the opinion that the Common Stock, when issued and sold in accordance with the terms set forth in the Plan, as applicable, and against payment therefor in accordance with the terms of the form of agreement documenting the awards under which the Common Stock may be issued, and when the Registration Statement has become effective under the Securities Act, will be validly issued, fully paid and non-assessable.

We render no opinion herein as to matters involving the laws of any jurisdiction other than the Delaware General Corporation Law (the "DGCL"). This opinion is limited to the effect of the current state of the DGCL and the facts as they currently exist. We assume no obligation to revise or supplement this opinion in the event of future changes in such laws or the interpretations thereof or such facts. We express no opinion regarding any state securities laws or regulations.

GIBSON DUNN

We consent to the filing of this opinion as an exhibit to the Registration Statement, and we further consent to the use of our name in the Registration Statement and the prospectus that forms a part thereof. 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 (FormS-8) pertaining to the Amended and Restated 2020 Omnibus Incentive Plan of Leslie's, Inc. of our reports dated November 29, 2023, with respect to the consolidated financial statements of Leslie's, Inc. and the effectiveness of internal control over financial reporting of Leslie's, Inc., included in its Annual Report (Form 10-K) for the year ended September 30, 2023, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Phoenix, Arizona
March 21, 2024

Calculation of Filing Fee Tables

FORM S-8

(Form Type)

LESLIE'S, INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title (1)	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share	Rule 457(a) (2)	7,179,000 (3)	\$6.65	\$47,740,350	\$147.60 per \$1,000,000	\$7,046.48
Total Offering Amounts					\$47,740,350		\$7,046.48
Total Fee Offsets							—
Net Fee Due							\$7,046.48

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 shall also cover such indeterminate number of additional shares of common stock, par value \$0.001 per share (the "Common Stock") of Leslie's, Inc. as may become issuable to prevent dilution in the event of stock splits, stock dividends or similar transactions pursuant to the terms of the Leslie's, Inc. Amended and Restated 2020 Omnibus Incentive Plan (the "Plan").
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act based on the average of the high and low sale prices of the Common Stock, as quoted on the Nasdaq Global Select Market on March 19, 2024.
- (3) Represents 7,179,000 shares of Common Stock reserved for issuance under the Plan.