

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

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

a.k.a. Brands Holding Corp.
(Exact name of registrant as specified in its charter)

<u>Delaware</u> (State or Other Jurisdiction of Incorporation or Organization)	<u>87-0970919</u> (IRS Employer Identification No.)
<u>100 Montgomery Street, Suite 2270 San Francisco, California</u> (Address of Principal Executive Offices)	<u>94104</u> (Zip Code)

a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan
(Full Title of the Plan)

Ciaran Long
Interim Chief Executive Officer and Chief Financial Officer
100 Montgomery Street, Suite 2270
San Francisco, CA 94104
(Name and address of agent for service)

(415) 295-6085
(Telephone number, including area code, of agent for service)

Copy to:

Justin R. Salon
Morrison & Foerster LLP
2100 L Street, NW Suite 900
Washington, D.C. 20037
(202) 887-1500

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	<input type="checkbox"/>	Accelerated Filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller Reporting Company	<input checked="" type="checkbox"/>
		Emerging Growth Company	<input checked="" 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 pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement is filed by a.k.a. Brands Holding Corp. (the “Registrant”) for the purpose of registering (i) 1,100,000 additional shares of the Registrant’s common stock, par value \$0.001 per share (the “Common Stock”) available for issuance under the a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan (the “Plan”) following the amendment to the Plan that was approved by the Registrant’s stockholders at its annual meeting of stockholders held on May 22, 2024 (the “Plan Amendment”), (ii) 105,678 additional shares of Common Stock available for issuance under the Plan pursuant to the “evergreen” provision of the Plan and (iii) 105,678 additional shares of Common Stock available for sale and issuance under the a.k.a. Brands Holding Corp. 2021 Employee Stock Purchase Plan (the “ESPP”) pursuant to the “evergreen” provision of the ESPP. The Plan Amendment, among other things, increased the number of shares of Common Stock available for issuance under the Plan by 1,100,000 shares. The “evergreen” provisions of the Plan and the ESPP provide that the maximum amount of shares of Common Stock authorized under the Plan and the ESPP will be increased on January 1 of each year by a number equal to one percent (1%) of the total number of shares of Common Stock outstanding on December 31st of the immediately preceding calendar year.

In accordance with General Instruction E of Form S-8, this Registration Statement hereby incorporates by reference the contents of the Registration Statements on Form S-8 (File No. 333-259753 and File No. 333-274860) filed by the Registrant with the Securities and Exchange Commission (the “Commission”) on September 23, 2021 and October 4, 2023, respectively, relating to the Plan and the ESPP.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit Number	Description
4.1	<u>Amended and Restated Certificate of Incorporation of a.k.a. Brands Holding Corp., filed with the Delaware Secretary of State on September 21, 2021 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Commission on September 27, 2021).</u>
4.2	<u>Certificate of Amendment to the Amended and Restated Certificate of Incorporation of a.k.a. Brands Holding Corp., effective September 29, 2023 (Incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed on September 29, 2023).</u>
4.3	<u>Amended and Restated Bylaws of a.k.a. Brands Holding Corp., effective September 21, 2021 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the Commission on September 27, 2021).</u>
4.4	<u>a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Registration Statement on Form S-8 (No. 333-259753) filed with the Commission on September 23, 2021).</u>
4.5	<u>Amendment No. 1 to the a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed with the Commission on May 30, 2023).</u>
4.6	<u>Amendment No. 2 to the a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed with the Commission on May 28, 2024).</u>
4.7	<u>a.k.a. Brands Holding Corp. 2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.5 to the Registrant's Registration Statement on Form S-8 (No. 333-259752) filed with the Commission on September 23, 2021).</u>
5.1*	<u>Opinion of Morrison & Foerster LLP.</u>
23.1*	<u>Consent of PricewaterhouseCoopers, independent registered public accounting firm.</u>
23.2*	<u>Consent of Morrison & Foerster LLP (included in Exhibit 5.1).</u>
24.1*	<u>Powers of Attorney (included on the signature pages hereto).</u>
107*	<u>Filing Fee Table.</u>

* 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 San Francisco, State of California, on June 21, 2024.

a.k.a. Brands Holding Corp.

By: /s/ Ciaran Long
Name: Ciaran Long
Title: Interim Chief Executive Officer and Chief Financial Officer

POWERS OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ciaran Long and Kenneth C. White and each or any one of them, their true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for each of the undersigned in his or her name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. 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 connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their substitutes or substitute, 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 June 21, 2024.

Name	Position
<u>/s/ Ciaran Long</u> Ciaran Long	Interim Chief Executive Officer and Chief Financial Officer (Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Christopher Dean</u> Christopher Dean	Chair of the Board of Directors
<u>/s/ Wesley Bryett</u> Wesley Bryett	Director
<u>/s/ Ilene Eskenazi</u> Ilene Eskenazi	Director
<u>/s/ Sourav Ghosh</u> Sourav Ghosh	Director
<u>/s/ Matthew Hamilton</u> Matthew Hamilton	Director
<u>/s/ Myles McCormick</u> Myles McCormick	Director

/s/ Jill Ramsey
Jill Ramsey

Director

/s/ Kelly Thompson
Kelly Thompson

Director

June 21, 2024

Board of Directors
a.k.a. Brands Holding Corp.
100 Montgomery Street, Suite 2270
San Francisco, California 94104

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We are acting as counsel to a.k.a. Brands Holding Corp., a Delaware corporation (the “**Company**”), in connection with its registration statement on Form S-8 (the “**Registration Statement**”), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “**Securities Act**”), relating to the offering of up to 1,205,678 shares (the “**Incentive Plan Shares**”) of the Company’s common stock, \$0.001 par value (the “**Common Stock**”), which shares may be issued pursuant to the a.k.a. Brands Holding Corp. Omnibus Incentive Plan, as amended by Amendment No. 1 and Amendment No. 2 thereto (the “**Incentive Plan**”), and 105,678 shares (together with the Incentive Plan Shares, the “**Shares**”) of Common Stock which may be issued pursuant to the a.k.a. Brands Holding Corp. 2021 Employee Stock Purchase Plan (the “**ESPP**,” and together with the Incentive Plan, the “**Plans**”).

As counsel for the Company, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary for the purposes of rendering this opinion and we are familiar with the proceedings taken and proposed to be taken by the Company in connection with the authorization, issuance and sale of the Shares. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with the originals of all documents submitted to us as copies. This opinion letter is given, and all statements herein are made, in the context of the foregoing.

This opinion letter is based as to matters of law solely on the Delaware General Corporation Law, as amended. We express no opinion herein as to any other laws, statutes, ordinances, rules, or regulations. As used herein, the term “Delaware General Corporation Law, as amended” includes the statutory provisions contained therein, all applicable provisions of the Delaware Constitution and reported judicial decisions interpreting these laws.

Based upon, subject to and limited by the foregoing, we are of the opinion that following (i) effectiveness of the Registration Statement, (ii) issuance of the Shares pursuant to the terms of the Plans, and (iii) receipt by the Company of the consideration for the Shares specified in the applicable resolutions of the Board of Directors or a duly authorized committee thereof and the Plans, the Shares will be validly issued, fully paid and nonassessable.

This opinion letter has been prepared for use in connection with the Registration Statement. We assume no obligation to advise you of any changes in the foregoing subsequent to the effective date of the Registration Statement.

We consent to the use of this opinion as an exhibit to the Registration Statement, and we consent to the reference of our name wherever appearing in the Registration Statement and any amendments thereto. 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.

Very truly yours,

/s/ Morrison & Foerster LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of a.k.a. Brands Holding Corp. of our report dated March 7, 2024 relating to the financial statements, which appears in a.k.a. Brands Holding Corp.'s Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ PricewaterhouseCoopers
Melbourne, Australia
June 21, 2024

Calculation of Filing Fee Table

Form S-8
(Form Type)a.k.a. Brands Holding Corp.
(Exact Name of Registrant as Specified in its Charter)

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ¹	Proposed Maximum Offering Price Per Share ²	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share, available for issuance pursuant to the a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan	Rule 457(h)	1,205,678 ³	\$ 15.44	\$ 18,615,668.32	\$ 0.00014760	\$ 2,747.67
Equity	Common stock, par value \$0.001 per share, available for issuance pursuant to the a.k.a. Brands Holding Corp. 2021 Employee Stock Purchase Plan	Rule 457(h)	105,678 ⁴	\$ 15.44	\$ 1,631,668.32	\$ 0.00014760	\$ 240.83
Total Offering Amounts					<u>\$ 20,247,336.64</u>		<u>\$ 2,988.51</u>
Total Fee Offsets							<u>—</u>
Net Fee Due							<u>\$ 2,988.51</u>

¹ Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of common stock which become issuable under the a.k.a. Brands Holding Corp. 2021 Omnibus Incentive Plan (the "Plan") and the a.k.a. Brands Holding Corp. 2021 Employee Stock Purchase Plan (the "ESPP") by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without receipt of consideration which results in an increase in the number of a.k.a. Brands Holding Corp.'s (the "Registrant") outstanding shares of common stock. This Registration Statement shall also cover any additional shares of common stock, par value \$0.001 per share ("Common Stock"), that may again become available for delivery with respect to awards under the Plan pursuant to the share counting, share recycling and other terms and conditions of the Plan.

² Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and (h) promulgated under the Securities Act based on the average of the high and low sales prices per share of Common Stock as reported on the New York Stock Exchange on June 20, 2024.

³ Represents (i) 1,100,000 additional shares of Common Stock that may be awarded and issued under the Plan, following the amendment to the Plan that was approved by the Registrant's stockholders at its annual meeting on May 22, 2024; (ii) 105,678 shares of Common Stock that were added to the shares reserved for future issuance under the Plan pursuant to the "evergreen" provision of the Plan

⁴ Represents shares of Common Stock that were added to the shares available for future sale and issuance under the ESPP pursuant to the "evergreen" provision of the ESPP.