

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

RII

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
Incorporation or organization)

45-3052669
(I.R.S. Employer
Identification No.)

15 Koch Road
Corte Madera, CA 94925
(415) 924-1005
(Address of principal executive offices)

Restoration Hardware Holdings, Inc. 2012 Stock Incentive Plan
(Full title of the Plan)

Jack Preston
Chief Financial Officer
RH
15 Koch Road
Corte Madera, CA 94925 (415) 924-1005
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With Copies to:

Gavin B. Grover, Esq. John M. Rafferty, Esq. Morrison & Foerster LLP 425 Market Street
San Francisco, California 94105 (415) 268-7000

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.

CALCULATION OF REGISTRATION FEE

Title of each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common stock, \$0.0001 par value per share: —2012 Stock Incentive Plan	384,734 (2)	\$77.99 (3)	\$30,003,480.99	\$3,894.45

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended, this Registration Statement shall also cover any additional shares of the Registrant's common stock that become issuable under the 2012 Stock Incentive Plan ("2012 Stock Plan") by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant's outstanding shares of common stock.
- (2) Represents additional shares of common stock reserved for issuance under the 2012 Stock Plan.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and Rule 457(h) under the Securities Act of 1933, as amended, based upon the average of the high and low sale prices for the Common Stock on the New York Stock Exchange on March 3, 2020.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information required by Part I is not filed as part of this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the "Securities Act"), and the Note to Part I of Form S-8. The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as required by Securities Act Rule 428(b)(1).

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed by the Registrant relating to 384,734 shares of its common stock issuable to eligible service providers of the Registrant under the 2012 Stock Plan, which common stock is in addition to the following shares of the Registrant's common stock registered under the 2012 Stock Plan on the Form S-8 as follows: 2,749,001 shares on the Registrant's Form S-8 filed on November 2, 2012 (Commission File No. 333-184716); 3,081,982 shares on the Registrant's Form S-8 filed on September 16, 2013 (Commission File No. 333-191194); 782,495 shares on the Registrant's Form S-8 filed on March 31, 2014 (Commission File No. 333-194898); 797,851 shares on the Registrant's Form S-8 filed on March 27, 2015 (Commission File No. 333-203083); 811,666 shares on the Registrant's Form S-8 filed on March 30, 2016 (Commission File No. 333-210483); 816,573 shares on the Registrant's Form S-8 filed on March 29, 2017 (Commission File No. 333-217011); 430,347 shares on the Registrant's Form S-8 filed on March 29, 2018 (Commission File No. 333-224037); and 409,556 shares on the Registrant's Form S-8 filed on June 13, 2019 (Commission File No. 333-232102) (together, the "Prior Registration Statements").

This Registration Statement relates to securities of the same class as that to which the Prior Registration Statements relate and is submitted in accordance with General Instruction E to Form S-8 regarding Registration of Additional Securities. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference and made part of this Registration Statement, except as amended hereby.

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference			
		Form	File No.	Exhibit	Filing Date
4.1*	Form of RH Common Stock Certificate.	10-K	001-35720	4.1	March 29, 2017
4.2*	2012 Stock Incentive Plan and related documents.	S-8	333-184716	4.3	November 2, 2012
4.3*	Form of 2012 Stock Incentive Plan and 2012 Stock Option Plan related documents, as amended and restated.	10-Q	001-35720	10.2	December 17, 2013
4.4*	Form of Notice of Restricted Stock Unit Award and Restricted Stock Unit Agreement under 2012 Stock Incentive Plan.	10-K	001-35720	10.17	March 31, 2014
5.1	Opinion of Morrison & Foerster LLP.				
23.1	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm.				
23.2	Consent of Counsel (included in Exhibit 5.1).				
24.1	Power of Attorney (see page II 4).				

* Incorporated by reference to exhibits previously filed.

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 Corte Madera, State of California, on the 30th day of March, 2020.

RH

By: /s/ Jack Preston
Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below, constitutes and appoints Gary Friedman and Jack Preston, and each of them, his or her true and lawful attorneys-in-fact and agents, each 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 sign any registration statement for the same offering covered by this 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 all 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 such attorneys-in-fact and agents or any of them, or his or 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, as amended, this registration statement has been signed by the following persons in the capacities on March 30, 2020.

/s/ Gary Friedman
Gary Friedman
Chairman of the Board of Directors and Chief Executive Officer
(Principal Executive Officer)

/s/ Jack Preston
Jack Preston
Chief Financial Officer
(Principal Financial Officer)

/s/ Glenda Citragno
Glenda Citragno
Chief Accounting Officer
(Principal Accounting Officer)

/s/ Carlos Alberini
Carlos Alberini
Director

/s/ Keith Belling
Keith Belling
Director

/s/ Eri Chaya
Eri Chaya
Director

/s/ Mark Demilio
Mark Demilio
Director

/s/ Hilary Krane
Hilary Krane
Director

/s/ Katie Mitic
Katie Mitic
Director

/s/ Ali Rowghani
Ali Rowghani
Director

/s/ Leonard Schlesinger
Leonard Schlesinger
Director

OPINION OF MORRISON & FOERSTER LLP

March 30, 2020

RH
15 Koch Road
Corte Madera, CA 94925
Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We are acting as counsel to RH, a Delaware corporation (the “Company”), in connection with the registration of 384,734 shares (the “Shares”) of the Company’s Common Stock, par value \$0.0001 per share (the “Common Stock”), pursuant to a Registration Statement on Form S-8, as amended (the “Registration Statement”), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the “Securities Act”), covering the offering and sale by the Company of 384,734 shares of Common Stock to be issued under the 2012 Stock Incentive Plan (the “Plan”).

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 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.

For the purpose of the opinion rendered below, we have assumed that in connection with the issuance of the Shares under the Plan, the Company will receive consideration in an amount not less than the aggregate par value of the Shares covered by each such issuance.

Based upon the foregoing, we are of the opinion that the Shares, when issued and sold in accordance with the terms set forth in the Plan and pursuant to the agreements that accompany the Plan, will be validly issued, fully paid and nonassessable.

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 RH of our report dated March 30, 2020 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in RH's Annual Report on Form 10-K for the year ended February 1, 2020.

/s/ PricewaterhouseCoopers LLP
San Francisco, California
March 30, 2020
