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

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

Latham Group, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

83-2797583
(I.R.S. Employer
Identification No.)

787 Watervliet Shaker Road
Latham, New York 12110
(Address, including zip code, of registrant's principal executive offices)

Latham Group, Inc. 2021 Omnibus Equity Incentive Plan
(Full title of the plan)

Scott M. Rajeski
Chief Executive Officer and President
787 Watervliet Shaker Road
Latham, New York 12110
800-833-3800
(Name, address and telephone, including area code, of agent for service)

Copy to:
Michael S. Ben
Honigman LLP
2290 First National Building
660 Woodward Avenue
Detroit, Michigan 48226-3506
(313) 465-7000

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

Accelerated filer

Non-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

Latham Group, Inc. (the “Company”) has prepared this Registration Statement on Form S-8 (the “Registration Statement”) in accordance with the requirements the Securities Act of 1933, as amended, (the “Securities Act”), to register the issuance of 8,000,000 shares of its common stock, par value \$0.0001 per share (the “Common Stock”), which are reserved for issuance to eligible participants upon the vesting or exercise of awards granted under the Company’s 2021 Omnibus Equity Incentive Plan, as amended. The Common Stock being registered hereunder is in addition to the 4,830,086 shares of Common Stock registered on the Company’s [Registration Statement on Form S-8 filed with the Securities and Exchange Commission \(the “Commission”\) on April 22, 2021 \(Commission File No. 333-255439\)](#) (the “Prior Registration Statement”).

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

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents filed with the Commission by the Company are incorporated by reference in this Registration Statement:

1. [The Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022, filed with the Commission on March 7, 2023.](#)
2. The Company’s Current Reports on Form 8-K, filed with Commission on [January 6, 2023](#), [January 19, 2023](#) (only with respect to Item 5.02) (together with the Current Report on Form 8-K/A filed with the Commission on [February 6, 2023](#)), [March 31, 2023](#) (only with respect to Item 5.02), and [May 4, 2023](#).
3. The information specifically incorporated by reference into the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022 from our definitive proxy statement for the annual meeting of stockholders held on May 2, 2023, filed with the Commission on [March 21, 2023](#), as supplemented by the Company’s proxy statement supplement, filed with the Commission on [March 31, 2023](#).
4. The description of the Common Stock set forth in the Company’s Registration Statement on [Form 8-A, filed with the Commission on April 22, 2021](#), including any amendments or reports filed for the purpose of updating such description, including [Exhibit 4.1 to the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022](#).

In addition, all reports and documents filed by us pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and made a part hereof from the date of the filing of such documents.

Item 8. Exhibits

Exhibits

<u>4.1</u>	<u>Second Amended and Restated Certificate of Incorporation of Latham Group, Inc. (incorporated by reference from Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q filed on June 3, 2021).</u>
<u>4.2</u>	<u>Amended and Restated Bylaws of Latham Group, Inc. (incorporated by reference from Exhibit 3.2 to the Company's Quarterly Report on Form 10-Q filed on June 3, 2021).</u>
<u>5*</u>	<u>Opinion of Honigman LLP.</u>
<u>10.1</u>	<u>Latham Group, Inc. 2021 Omnibus Equity Incentive Plan (incorporated by reference from Exhibit 10.5 to the Company's Quarterly Report on Form 10-Q filed on August 5, 2021).</u>
<u>10.2</u>	<u>Amendment to Latham Group, Inc. 2021 Omnibus Equity Incentive Plan (incorporated by reference from Exhibit 10 to the Company's Current Report on Form 8-K filed on May 4, 2023).</u>
<u>23.1*</u>	<u>Consent of Deloitte & Touche LLP, independent registered public accounting firm.</u>
<u>23.2*</u>	<u>Consent of Honigman LLP (included in Exhibit 5.1 to this Registration Statement).</u>
<u>24*</u>	<u>Power of Attorney (included on signature pages of this Registration Statement).</u>
<u>107*</u>	<u>Filing Fee Table</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Latham Group, Inc. 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 Latham, State of New York, on the 4th day of May, 2023.

LATHAM GROUP, INC.

By: /s/ Scott M. Rajeski

Name: Scott M. Rajeski

Title: Chief Executive Officer and President

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each individual whose signature appears below hereby constitutes and appoints each of Scott M. Rajeski, James Mark Borseth and Patrick Sheller, acting singly, his or her true and lawful agent, proxy and attorney-in-fact, 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 (i) act on, sign and file with the Securities and Exchange Commission any and all amendments (including post-effective amendments) to this Registration Statement together with all schedules and exhibits thereto, (ii) act on, sign and file such certificates, instruments, agreements and other documents as may be necessary or appropriate in connection therewith, (iii) act on and file any supplement to any prospectus included in this Registration Statement or any such amendment, and (iv) take any and all actions which may be necessary or appropriate in connection therewith, granting unto such agents, proxies and attorneys-in-fact, and each of them, full power and authority to do and perform each and every act and thing necessary or appropriate to be done, as fully for all intents and purposes as he might or could do in person, hereby approving, ratifying and confirming all that such agents, proxies and attorneys-in-fact or any of their substitutes may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed on May 4, 2023, by the following persons in the capacities indicated.

Signature	Title
<u>/s/ Scott M. Rajeski</u> Scott M. Rajeski	Chief Executive Officer and President; Director (Principal Executive Officer)
<u>/s/ James Mark Borseth</u> James Mark Borseth	Chief Financial Officer (Principal Financial Officer)
<u>/s/ Suraj Kunchala</u> Suraj Kunchala	Vice President and Controller (Principal Accounting Officer)
<u>/s/ James E. Cline</u> James E. Cline	Director
<u>/s/ Robert D. Evans</u> Robert D. Evans	Director
<u>/s/ Alexander L. Hawkinson</u> Alexander L. Hawkinson	Director

/s/ DeLu Jackson

Director

DeLu Jackson

/s/ Mark P. Laven

Director

Mark P. Laven

/s/ Suzan Morno-Wade

Director

Suzan Morno-Wade

/s/ Brian Pratt

Director

Brian Pratt

/s/ William M. Pruellage

Director

William M. Pruellage

HONIGMAN

May 4, 2023

Latham Group, Inc.
787 Watervliet Shaker Road
Latham, New York 12110

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Latham Group, Inc., a Delaware corporation (the "**Company**"), in connection with the preparation and filing with the Securities and Exchange Commission (the "**Commission**") of a Registration Statement on Form S-8 (the "**Registration Statement**") for the registration under the Securities Act of 1933, as amended (the "**Securities Act**"), of a maximum of 8,000,000 shares of the Company's common stock, par value \$0.0001 per share (the "**Common Stock**"), to be issued pursuant to awards under the Latham Group, Inc. 2021 Omnibus Equity Incentive Plan, as amended (the "**Plan**").

Based upon our examination of such documents and other matters as we deem relevant, we are of the opinion that the shares of Common Stock to be offered by the Company under the Plan and Registration Statement are duly authorized and, when issued and sold by the Company in accordance with the Plan and the awards thereunder, the Registration Statement and the related prospectus, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion with the Commission as Exhibit 5 to the Registration Statement. In giving such consent, we do not admit that we are within the category of persons whose consent is required by Section 7 of the Securities Act or the rules and regulations promulgated thereunder by the Commission.

Very truly yours,

/s/ Honigman LLP
HONIGMAN LLP

MKB/EAAL/RZK

Honigman LLP • 2290 First National Building • 660 Woodward Avenue • Detroit, Michigan 48226-3506

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 7, 2023, relating to the financial statements of Latham Group, Inc., appearing in the Annual Report on Form 10-K of Latham Group, Inc. for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

Hartford, Connecticut
May 4, 2023

Calculation of Filing Fee Table

FORM S-8
(Form Type)Latham Group, Inc.
(Exact Name of Registrant as Specified in its Charter)

Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering price Per Unit (2)	Maximum Aggregate Offering Price (2)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.0001 per share, to be issued under the Latham Group, Inc. 2021 Omnibus Equity Incentive Plan	Other (2)	8,000,000	\$ 2.225	\$ 17,800,000	\$0.00011020	\$ 1,961.56
Total Offering Amounts					\$ 17,800,000		\$ 1,961.56
Total Fee Offsets							\$ 0.00
Net Fee Due							\$ 1,961.56

(1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended, (the "Securities Act"), this Registration Statement shall also cover any additional shares of Latham Group, Inc. (the "Registrant") common stock that become issuable under the Registrant's 2021 Omnibus Equity Incentive Plan, as amended, set forth herein by reason of any stock dividend, stock split, reclassification, recapitalization, spin-off or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of Registrant's common stock, as applicable.

(2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(c) and Rule 457(h) under the Securities Act. The offering price per unit and aggregate offering price are based on the average of the high and low prices of the Registrant's common stock as reported on the Nasdaq Global Select Market on April 27, 2023.