

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

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



8x8, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of
Incorporation or Organization)

77- 0142404

(IRS Employer
Identification No.)

675 Creekside Way
Campbell, CA 95008
(408) 727-1885

(Address of Principal Executive Offices) (Zip Code)

8x8, Inc. 2022 Equity Incentive Plan

8x8, Inc. Amended and Restated 2017 New Employee Inducement Incentive Plan

(Full Title of the Plans)

Laurence Denny
Secretary and Chief Legal Officer
8x8, Inc.
675 Creekside Way
Campbell, CA 95008

(Name and Address of Agent For Service)

(408) 727-1885

(Telephone Number, Including Area Code, of Agent For Service)

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
(Do not check if a smaller reporting company)

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.

**INFORMATION REQUIRED PURSUANT
TO GENERAL INSTRUCTION E TO FORM S-8**

Explanatory Note

This Registration Statement is being filed by 8x8, Inc. (the “Registrant”) to register 6,342,372 shares of its common stock, \$0.001 par value per share (the “Common Stock”) from previously issued grants that were cancelled prior to vesting and which will be issuable to eligible individuals under the Registrant’s (i) 2022 Equity Incentive Plan, for which a registration statement of the Registrant on Form S-8 (File No. 333-266171) is effective, and (ii) Amended and Restated 2017 New Employee Inducement Incentive Plan, for which registration statements of the Registrant on Form S-8 (File Nos. 333-262510, 333-251489, 333-225388, and 333-221290) are effective.

Pursuant to General Instruction E of Form S-8, the contents of the above-referenced prior registration statements are incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the SEC are hereby incorporated by reference in this Registration Statement:

1. The Registrant’s Annual Report on [Form 10-K](#) for the fiscal year ended March 31, 2023, filed with the SEC on May 24, 2023; and
2. The description of the Registrant’s capital stock filed as [Exhibit 4.1](#) to its Annual Report on [Form 10-K](#) for the fiscal year ended March 31, 2023, filed with the SEC on May 24, 2023.

In addition, all documents filed by the Registrant with the SEC pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment, which indicates that all securities offered have been sold or which deregisters all of such securities then remaining unsold, are deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the respective dates of filing of such documents. Any statement contained in this Registration Statement or in a document incorporated by reference shall be deemed modified or superseded to the extent that a statement contained in any subsequently filed document which also is or is deemed to be incorporated by reference herein or therein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed to constitute a part hereof, except as so modified or superseded.

Item 8. Exhibits.

<u>Exhibit</u>	<u>Description</u>
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|-------|---|
| 5.1 | Opinion of Skadden, Arps, Slate, Meagher & Flom LLP |
| 10.1 | 8x8, Inc. 2022 Equity Incentive Plan |
| 10.2 | 8x8, Inc. Amended and Restated 2017 New Employee Inducement Incentive Plan |
| 23.1 | Consent of Skadden, Arps, Slate, Meagher and Flom (included in Exhibit 5.1) |
| 23.2 | Consent of Independent Registered Public Accounting Firm |
| 24.1 | Power of Attorney (included in signature page to this Registration Statement) |
| 107.1 | Filing Fee Table |

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 Campbell, State of California, on this 25th day of May 2023.

8x8, Inc.

By: /s/ Samuel Wilson
Samuel Wilson
Interim Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Samuel Wilson, Laurence Denny and Kevin Kraus, and each one of them, acting individually and without the other, as his or her true and lawful attorney-in-fact and agent, each with full power of substitution, for him or her, and in his or her name, place and stead in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with 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 requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each of said attorneys-in-fact or his substitute or substitutes may 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 and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Samuel Wilson</u> Samuel Wilson	Interim Chief Executive Officer (Principal Executive Officer)	May 25, 2023
<u>/s/ Kevin Kraus</u> Kevin Kraus	Interim Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 25, 2023
<u>/s/ Jaswinder Pal Singh</u> Jaswinder Pal Singh	Chairman and Director	May 25, 2023
<u>/s/ Monique Bonner</u> Monique Bonner	Director	May 25, 2023
<u>/s/Todd Ford</u> Todd Ford	Director	May 25, 2023
<u>/s/Alison Gleeson</u> Alison Gleeson	Director	May 25, 2023
<u>/s/ Eric Salzman</u> Eric Salzman	Director	May 25, 2023
<u>/s/ Elizabeth Theophille</u> Elizabeth Theophille	Director	May 25, 2023

CALCULATION OF FILING FEE TABLES

Form S-8

8x8, Inc.

Table 1 – 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	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.001 per share	Rule 457(a)	6,342,372 ⁽³⁾	\$3.7175	\$23,577,767.91	.0001102	\$2,598.27
Total Offering Amounts					\$23,577,767.91		\$2,598.27
Total Fee Offsets							\$0
Net Fee Due							\$2,598.27

(1) In addition, pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers an indeterminate number of shares of common stock, par value \$0.001 per share (“Common Stock”), of 8x8, Inc. (the “Registrant”) that may be offered or issued by reason of stock splits, stock dividends or similar transactions.

(2) Estimated solely for purposes of calculating the amount of the registration fee pursuant to Rule 457(c) and (h) under the Securities Act. The computation is based upon the average of the high and low prices for a share of Common Stock as reported on the Nasdaq Global Select Market on May 22, 2023.

(3) Represents (i) 4,596,918 shares of Common Stock added to the 8x8, Inc. 2022 Equity Incentive Plan, of which 4,103,511 shares would have been issuable upon the vesting of certain awards granted under the Registrant's Amended and Restated 2012 Equity Incentive Plan and 493,407 shares would have been issuable upon the vesting of certain awards granted under the Registrant's 2022 Equity Incentive Plan, but that in each case were canceled or forfeited prior to vesting and as such became available for issuance under the Registrant's 2022 Equity Incentive Plan pursuant to its terms, and (ii) 1,745,454 shares added to the Registrant's Amended and Restated 2017 New Employee Inducement Incentive Plan, which would have been issuable upon the vesting of certain awards granted under the Registrant's Amended and Restated 2017 New Employee Inducement Incentive Plan, but that were canceled or forfeited prior to vesting and as such became available for issuance again under the Registrant's Amended and Restated 2017 New Employee Inducement Incentive Plan pursuant to its terms.

Skadden, Arps, Slate, Meagher & Flom llp
ONE MANHATTAN WEST
NEW YORK, NY 10001

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FAX: (212) 735-2000
www.skadden.com

May 25, 2023

8x8, Inc.
675 Creekside Way
Campbell, California 95008

Re: 8x8, Inc.
Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as special United States counsel to 8x8, Inc., a Delaware corporation (the "Company"), in connection with the Company's Registration Statement on Form S-8 (together with the exhibits thereto, the "Registration Statement") to be filed on the date hereof with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933 (the "Securities Act"), relating to the registration of an aggregate of 6,342,372 shares ("Shares") of common stock of the Company, par value \$0.001 per share (the "Common Stock"), authorized for issuance pursuant to (i) the 8x8, Inc. 2022 Equity Incentive Plan, and (ii) the 8x8, Inc. Amended and Restated 2017 New Employee Inducement Incentive Plan (clauses (i) and (ii), each a "Plan" and, collectively, the "Plans").

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K of the General Rules and Regulations of the Commission promulgated under the Securities Act (the "Rules and Regulations").

In rendering the opinion stated herein, we have examined the following:

(a) the Registration Statement in the form to be filed with the Commission on the date hereof;

(b) copies of the Plans;

(c) an executed copy of a certificate of Laurence Denny, Secretary and Chief Legal Officer, dated the date hereof (the "Secretary's Certificate");

(d) a copy of the Company's Amended and Restated Certificate of Incorporation (the "Amended and Restated Certificate of Incorporation"), as currently in effect, certified by the Secretary of State of the State of Delaware as of May 25, 2023, and certified pursuant to the Secretary's Certificate;

(e) copies of the Company's Amended and Restated Bylaws (the "Amended and Restated Bylaws"), as amended and in effect as of the date hereof, and certified pursuant to the Secretary's Certificate; and

(f) copies of certain resolutions of the Board of Directors of the Company, adopted on May 24, 2023, certified pursuant to the Secretary's Certificate.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Company and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinion stated below, including the facts and conclusions set forth in the Secretary's Certificate.

In our examination, we have assumed the genuineness of all signatures, including electronic signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photocopied copies, and the authenticity of the originals of such copies. In making our examination of executed documents, we have assumed that the parties thereto, other than the Company, had the power, corporate or other, to enter into and perform all obligations thereunder and have also assumed the due authorization by all requisite action, corporate or other, and the execution and delivery by such parties of such documents and the validity and binding effect thereof on such parties. As to any facts relevant to the opinion stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and others and of public officials, including the facts and conclusions set forth in the Secretary's Certificate.

In rendering the opinion set forth below, we have also assumed that (i) the Shares will be issued in book-entry form and an appropriate account statement evidencing the Shares credited to a recipient's account maintained with the Company's transfer agent and registrar will be issued by the Company's transfer agent and registrar, (ii) each award agreement under which options, stock appreciation rights, restricted stock, restricted stock units, stock bonuses, other stock-based awards and certain other awards are granted pursuant to a Plan will be consistent with such Plan and will be duly authorized, executed and delivered by the parties thereto, and (iii) the issuance of the Shares does not violate or conflict with any agreement or instrument binding on the

Company (except that we do not and will not make this assumption with respect to the Amended and Restated Certificate of Incorporation and the Amended and Restated Bylaws).

We do not express any opinion with respect to the laws of any jurisdiction other than the General Corporation Law of the State of Delaware (the "DGCL").

Based upon the foregoing and subject to the qualifications and assumptions stated herein, we are of the opinion that the Shares have been duly authorized by all requisite corporate action on the part of the Company under the DGCL and, when the Shares are issued to the participants in accordance with the terms and conditions of an applicable Plan and the applicable award agreement for consideration in an amount at least equal to the par value of such Shares, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations. This opinion is expressed as of the date hereof unless otherwise expressly stated, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable laws.

Very truly yours,

/s/ Skadden, Arps, Slate, Meagher & Flom LLP

TJI

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of 8x8, Inc., pertaining to the 8x8, Inc. 2022 Equity Incentive Plan and the 8x8, Inc. Amended and Restated 2017 New Employee Inducement Incentive Plan, our report dated May 24, 2023, relating to the consolidated financial statements and schedule of 8x8, Inc. (the "Company") and the effectiveness of internal control over financial reporting of the Company (which report expresses an unqualified opinion on the consolidated financial statements and the effectiveness of internal control over financial reporting and includes an explanatory paragraph relating to a change in accounting principle), appearing in the Annual Report on Form 10-K of the Company for the year ended March 31, 2023, filed with the Securities and Exchange Commission.

/s/ Moss Adams LLP

Campbell, California

May 25, 2023