

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
VROOM, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

901112566
(I.R.S. Employer
Identification No.)

3600 W Sam Houston Pkwy S, Floor 4
Houston, Texas 77042
Telephone: (518) 535-9125
(Address of Principal Executive Offices) (Zip Code)

Vroom, Inc. 2020 Incentive Award Plan
(Full Title of the Plan)

Thomas H. Shortt
Chief Executive Officer
Vroom, Inc.

3600 W Sam Houston Pkwy S, Floor 4
Houston, Texas 77042
(Name and Address of Agent for Service)

(518) 535-9125
(Telephone Number, including Area Code, of Agent for Service)

Copies to:

Marc D. Jaffe, Esq.
Ian D. Schuman, Esq.
Courtenay Myers Lima, Esq.
Latham & Watkins LLP
1271 Avenue of the Americas
New York, New York 10020
Telephone: (212) 906-1200
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Patricia Moran, Esq.
Chief Legal Officer
Vroom, Inc.
3600 W Sam Houston Pkwy S, Floor 4
Houston, Texas 77042
Telephone: (518) 535-9125

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

This Registration Statement on Form S-8 is being filed for the purpose of (i) registering an additional 350,000 shares of the common stock of Vroom, Inc. (the “Registrant”) to be issued pursuant to the Vroom, Inc. 2020 Incentive Award Plan (the “Incentive Plan”), following approval of an amendment to the Incentive Plan at the Registrant’s 2024 Annual Meeting of Stockholders on June 13, 2024, and (ii) registering an additional 55,000 shares of the common stock of the Registrant, that have become or may become available for issuance under the Incentive Plan pursuant to the provisions of the Incentive Plan as a result of the forfeiture of awards. A Registration Statement of the Registrant on Form S-8 relating to the Incentive Plan is effective.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

Except as set forth below, the contents of the Registration Statements on Form S-8 (File Nos. [333-239093](#), [333-263121](#), [333-270227](#) and [333-277876](#)), including any amendments thereto, filed with the Securities and Exchange Commission, relating to the Incentive Plan, are incorporated by reference herein.

Item 8. Exhibits.

Number	Description
4.1	Amended and Restated Certificate of Incorporation of Vroom, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant’s Quarterly Report on Form 10-Q (File No. 001-39315) filed on August 13, 2020)
4.2	Certificate of Amendment of Amended and Restated Certificate of Incorporation of Vroom, Inc., dated February 13, 2024 (incorporated by reference to Exhibit 3.1 to the Registrant’s Current Report on Form 8-K (File No. 001-39315) filed on February 14, 2024)
4.3	Amended and Restated Bylaws of Vroom, Inc. (incorporated by reference to Exhibit 3.2 to the Registrant’s Quarterly Report on Form 10-Q (File No. 001-39315) filed on August 13, 2020)
5.1+	Opinion of Latham & Watkins LLP, counsel to the Registrant
23.1+	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm
23.2+	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1+	Power of attorney (included on signature pages below)
99.1	Vroom, Inc. 2020 Incentive Award Plan, as amended and restated on June 13, 2024 (incorporated by reference to Exhibit 10.1 to the Registrant’s Current Report on Form 8-K (File No. 001-39315) filed on June 14, 2024)
99.2	Form of Restricted Stock Unit Agreement pursuant to the Vroom, Inc. 2020 Incentive Award Plan (incorporated by reference to Exhibit 10.2 to the Registrant’s Quarterly Report on Form 10-Q (File No. 001-39315) filed on August 13, 2020)
99.3	Form of Stock Option Grant Notice and Stock Option Agreement pursuant to the Vroom, Inc. 2020 Incentive Award Plan (incorporated by reference to Exhibit 10.4 to the Registrant’s Quarterly Report on Form 10-Q (File No. 001-39315) filed on August 8, 2022)
107+	Filing Fee Table

+ 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 Houston, Texas, on this 8th day of August, 2024.

VROOM, INC.

By: /s/ Thomas H. Shortt
Thomas H. Shortt
Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints Thomas H. Shortt and Agnieszka Zakowicz, or either of them, as his or her true and lawful attorneys-in-fact and agents, 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 file and sign any and all amendments, including post-effective amendments, to this registration statement, 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 in connection therewith 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, or their substitute or substitutes may lawfully do or cause to be done by virtue hereof. This power of attorney shall be governed by and construed with the laws of the State of Delaware and applicable federal securities laws.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
<u>/s/ Thomas H. Shortt</u> Thomas H. Shortt	Chief Executive Officer and Director <i>(principal executive officer)</i>	August 8, 2024
<u>/s/ Agnieszka Zakowicz</u> Agnieszka Zakowicz	Chief Financial Officer <i>(principal financial officer and principal accounting officer)</i>	August 8, 2024
<u>/s/ Robert J. Mylod, Jr.</u> Robert J. Mylod, Jr.	Chairperson of the Board	August 8, 2024
<u>/s/ Robert R. Krakowiak</u> Robert R. Krakowiak	Vice Chair of the Board	August 8, 2024
<u>/s/ Timothy M. Crow</u> Timothy M. Crow	Director	August 8, 2024
<u>/s/ Michael J. Farello</u> Michael J. Farello	Director	August 8, 2024
<u>/s/ Laura W. Lang</u> Laura W. Lang	Director	August 8, 2024
<u>/s/ Laura G. O'Shaughnessy</u> Laura G. O'Shaughnessy	Director	August 8, 2024
<u>/s/ Paula B. Pretlow</u> Paula B. Pretlow	Director	August 8, 2024

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LATHAM & WATKINS LLP

FIRM / AFFILIATE OFFICES

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London	Tokyo
Los Angeles	Washington, D.C.
Madrid	

August 8, 2024

Vroom, Inc.
3600 W Sam Houston Pkwy S, Floor 4
Houston, Texas 77042

Re: Registration Statement on Form S-8; 405,000 shares of Vroom, Inc. Common Stock, \$0.001 par value per share

To the addressees set forth above:

We have acted as special counsel to Vroom, Inc., a Delaware corporation (the “*Company*”), in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the “*Commission*”) of a registration statement on Form S-8 (the “*Registration Statement*”) under the Securities Act of 1933, as amended (the “*Act*”), relating to the issuance by the Company of up to an aggregate of 405,000 shares of common stock of the Company, \$0.001 par value per share (the “*Shares*”), issuable under the Vroom, Inc. 2020 Incentive Award Plan (the “*Plan*”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware (the “*DGCL*”), and we express no opinion with respect to any other laws.

LATHAM & WATKINS LLP

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plan, assuming that the individual grants or awards under the Plan are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plan (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. 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 Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins 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 Vroom, Inc. of our report dated March 13, 2024 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in Vroom, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2023.

PricewaterhouseCoopers LLP

New York, New York
August 8, 2024

CALCULATION OF FILING FEE TABLE

FORM S-8

(Form Type)

VROOM, INC.

(Exact Name of Registrant as Specified in its Charter)

Table I: Newly Registered Securities

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Vroom, Inc. 2020 Incentive Award Plan	Equity	Common Stock, par value \$0.001 per share	Rule 457(c) and 457(h)	405,000 ⁽²⁾	\$7.75 ⁽³⁾	\$3,138,750	\$147.60 per million dollars	\$463.28
	Total Offering Amounts					\$3,138,750		\$463.28
	Total Fee Offsets							\$—
	Net Fee Due							\$463.28

- (1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended ("Securities Act"), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued under the Vroom, Inc. 2020 Incentive Award Plan (the "Incentive Plan") to prevent dilution resulting from stock splits, stock dividends or similar transactions. In addition, pursuant to Rule 416(c) under the Securities Act, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Incentive Plan.
- (2) Consists of (i) an additional 350,000 shares of Common Stock authorized to be issued under the Incentive Plan and (ii) 55,000 shares of Common Stock that have become or may become available for issuance under the Incentive plan pursuant to its terms as a result of the forfeiture of awards.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act, and based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on August 6, 2024.

