

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

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

Floor & Decor Holdings, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

27-3730271
(I.R.S. Employer
Identification Number)

2500 Windy Ridge Parkway SE
Atlanta, GA 30339
Telephone: (404) 471-1634
(Address including zip code, telephone number, including area code, of Registrant's Principal Executive Offices)

Floor & Decor Holdings, Inc. 2017 Stock Incentive Plan
(Full Title of the Plan)

Bryan Langley
Executive Vice President and Chief Financial Officer
2500 Windy Ridge Parkway SE
Atlanta, GA 30339
Telephone: (404) 471-1634
(Name, address including zip code, telephone number, including area code, of agent for service)

copies to:

Monica J. Shilling
Kirkland & Ellis LLP
2049 Century Park East, Suite 3700
Los Angeles, CA 90067
(310) 552-4200

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

On May 10, 2023, the stockholders of Floor & Decor Holdings, Inc. (the "Registrant") approved Amendment No. 1 to the Registrant's 2017 Stock Incentive Plan (the "Plan"), which became effective as of that same date. This Registration Statement on Form S-8 (the "Registration Statement") is being filed for the purpose of registering an additional 4,200,000 shares of Class A common stock, \$0.001 par value per share, of the Registrant. In accordance with General Instruction E to Form S-8, the registration statement on [Form S-8 relating to the Plan and previously filed with the Securities and Exchange Commission \(the "Commission"\) on April 26, 2017 \(File No. 333-217474\)](#) is incorporated by reference into this Registration Statement.

Item 8. Exhibits.

The following exhibits are filed with or incorporated by reference into this Registration Statement:

Exhibit Number	Description
4.1**	Amended & Restated Certificate of Incorporation of Floor & Decor Holdings, Inc. (incorporated by reference to Exhibit 3.1 to Registrant’s Form 10-Q filed with the Commission on August 5, 2021)
4.2**	Second Amended and Restated Bylaws of Floor & Decor Holdings, Inc. (incorporated by reference to Exhibit 3.2 to the Registrant’s Amendment No. 4 to the Registrant’s Registration Statement on Form S-1 (File No. 333-216000) filed with the Commission on April 24, 2017)
5.1*	Opinion of Kirkland & Ellis LLP
10.1**	Form of Floor & Decor Holdings, Inc. 2017 Stock Incentive Plan (incorporated by reference to Exhibit 10.6 to the Registrant’s Amendment No. 1 to the Registrant’s Registration Statement on Form S-1 (File No. 333-216000) filed with the Commission on April 7, 2017)
10.2**	Amendment No. 1 to the Floor & Decor Holdings, Inc. 2017 Stock 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 12, 2023)
23.1*	Consent of Ernst & Young LLP
23.2*	Consent of Kirkland & Ellis LLP (included in Exhibit 5.1)
24.1*	Powers of Attorney (included on signature page hereto)
107*	Filing Fee Table

* Filed herewith.
** Previously filed.

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 Atlanta, State of Georgia, on May 19, 2023.

FLOOR & DECOR HOLDINGS, INC.

By: /s/ Thomas V. Taylor
Name: Thomas V. Taylor
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each officer and director of Floor & Decor Holdings, Inc. whose signature appears below constitutes and appoints Thomas V. Taylor, Bryan Langley and David V. Christopherson, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and revocation, for him or her and in his or her name, place and stead, in any and all capacities, to execute any or all amendments including any post-effective amendments and supplements to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent 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 said attorney-in-fact and agent, or his or her substitute or substitutes, 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 and on the dates indicated:

Name	Title	Date
<u>/s/ Thomas V. Taylor</u> Thomas V. Taylor	Chief Executive Officer and Director (Principal Executive Officer)	May 19, 2023
<u>/s/ Bryan Langley</u> Bryan Langley	Executive Vice President, Chief Financial Officer (Principal Financial Officer)	May 19, 2023
<u>/s/ Luke Olson</u> Luke Olson	Vice President, Chief Accounting Officer (Principal Accounting Officer)	May 19, 2023
<u>/s/ Norman H. Axelrod</u> Norman H. Axelrod	Director	May 19, 2023
<u>/s/ George Vincent West</u>	Director	May 19, 2023

George Vincent West		
<hr/> <i>/s/ William Giles</i> William Giles	Director	May 19, 2023
<hr/> <i>/s/ Dwight James</i> Dwight James	Director	May 19, 2023
<hr/> <i>/s/ Melissa Kersey</i> Melissa Kersey	Director	May 19, 2023
<hr/> <i>/s/ Ryan Marshall</i> Ryan Marshall	Director	May 19, 2023
<hr/> <i>/s/ Peter M. Starrett</i> Peter M. Starrett	Director	May 19, 2023
<hr/> <i>/s/ Richard L. Sullivan</i> Richard L. Sullivan	Director	May 19, 2023
<hr/> <i>/s/ Felicia D. Thornton</i> Felicia D. Thornton	Director	May 19, 2023
<hr/> <i>/s/ Charles Young</i> Charles Young	Director	May 19, 2023

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

2049 Century Park East

Los Angeles, CA 90067

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May 19, 2023

Facsimile:
+1 310 552 5900

Floor & Decor Holdings, Inc.
2500 Windy Ridge Parkway SE
Atlanta, GA 30339

Re: Floor & Decor Holdings, Inc.
Registration Statement on Form S-8

We are issuing this opinion in our capacity as special counsel to Floor & Decor Holdings, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), of a registration statement on Form S-8 (the "Registration Statement"), and the rules and regulations thereunder, relating to the registration of 4,200,000 shares (the "Shares") of the Company's common stock, \$0.001 par value per share (the "Common Stock"), that may be issued by the Company pursuant to the Floor & Decor Holdings, Inc. 2017 Stock Incentive Plan, as approved by the Company's stockholders on April 13, 2017, filed as Exhibit 4.3 to the Registration Statement, as amended by Amendment No. 1, as approved by the Company's stockholders on May 10, 2023 (as amended, the "Plan"). The Shares are to be issued by the Company upon grant, vesting or exercise of certain stock-based awards (the "Awards") granted and to be granted pursuant to the Plan.

As such counsel, we have participated in the preparation of the Registration Statement and have examined originals or copies of such documents, corporate records and other instruments as we have deemed relevant, including, without limitation: (i) the Amended & Restated Certificate of Incorporation of the Company, filed as Exhibit 4.1 to the Registration Statement; (ii) the Second Amended and Restated Bylaws of the Company, filed as Exhibit 4.2 to the Registration Statement; (iii) minutes and records of the corporate proceedings of the Company, including certain resolutions of the Board of Directors of the Company and Compensation Committee of the Board of Directors of the Company relating to the authorization and issuance of the Awards and the Shares; (iv) the Plan; and (v) the Registration Statement, together with the other exhibits filed as a part thereof.

Austin Bay Area Beijing Boston Brussels Chicago Dallas Hong Kong Houston London Munich New York Paris Salt Lake City Shanghai Washington, D.C.

KIRKLAND & ELLIS LLP

Floor & Decor Holdings, Inc.
May 19, 2023
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We have made such examination of law as we have deemed necessary to express the opinion contained herein. As to matters of fact relevant to this opinion, we have relied upon, and assumed without independent verification, the accuracy of certificates of public officials and officers of the Company. We have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as certified, facsimile or photostatic copies, and the authenticity of the originals of such copies. We have also assumed that certificates representing the Shares will have been properly signed by authorized officers of the Company or their agents.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions expressed herein, we are of the opinion, assuming no change in the applicable law or pertinent facts, that the Shares when and to the extent issued in accordance with the terms of the Awards and the Plan, including payment of the applicable exercise price therefor, will be validly issued, fully paid and non-assessable.

This opinion is limited in all respects to the General Corporation Law of the State of Delaware, and we express no opinion as to the laws, statutes, rules or regulations of any other jurisdiction. The reference and limitation to the "General Corporation Law of the State of Delaware" includes all applicable Delaware statutory provisions of law and reported judicial decisions interpreting these laws.

We have relied without independent investigation upon, among other things, an assurance from the Company that the number of shares which the Company is authorized to issue in its Amended & Restated Certificate of Incorporation exceeds the number of shares outstanding and the number of shares which the Company is obligated to issue (or had otherwise reserved for issuance) for any purposes other than issuances of the Shares by at least the number of Shares and we have assumed that such condition will remain true at all future times relevant to this opinion.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving the foregoing consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

We do not find it necessary for the purposes of this opinion, and accordingly we do not purport to cover herein, the application of the securities or "Blue Sky" laws of the various states to the issuance and sale of the Shares.

KIRKLAND & ELLIS LLP

Floor & Decor Holdings, Inc.
May 19, 2023
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This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein. This opinion speaks only as of the date hereof. We assume no obligation to revise or supplement this opinion should the General Corporation Law of the State of Delaware be changed by legislative action, judicial decision or otherwise. This opinion is furnished to you in connection with the filing of the Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act and is not to be used, circulated, quoted or otherwise relied upon for any other purposes.

Sincerely,

/s/ Kirkland & Ellis LLP
KIRKLAND & ELLIS LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Floor & Decor Holdings, Inc. 2017 Stock Incentive Plan of our reports dated February 23, 2023, with respect to the consolidated financial statements of Floor & Decor Holdings, Inc. and the effectiveness of internal control over financial reporting of Floor & Decor Holdings, Inc. included in its Annual Report (Form 10-K) for the year ended December 29, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Atlanta, Georgia
May 18, 2023

Calculation of Filing Fee Table

Form S-8
(Form Type)

FLOOR & DECOR HOLDINGS, 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	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, par value \$0.001 per share	Rule 457(c) and (h)	4,200,000 ⁽²⁾	\$89.26 ⁽³⁾	\$374,876,250.00	0.0001102	\$ 41,311.36
Total Offering Amounts					\$374,876,250.00		\$ 41,311.36
Total Fee Offsets							N/A
Net Fee Due							\$ 41,311.36

- (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 Floor & Decor Holdings, Inc. 2017 Stock Incentive Plan, as amended (the "Plan"), by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of shares of outstanding common stock.
- (2) Represents additional shares of common stock reserved and available for delivery with respect to awards issued under the Plan pursuant to Amendment No. 1 to the Plan effective May 10, 2023.
- (3) Estimated pursuant to Rules 457(c) and 457(h) under the Securities Act solely for the purpose of calculating the registration fee. The price of \$89.26 per share represents the average of the high and low sales prices of the common stock as reported on the New York Stock Exchange on May 16, 2023.