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

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

GUESS?, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

95-3679695
(I.R.S. Employer Identification No.)

**Strada Regina 44
Bioggio, Switzerland CH-6934**
(Address, including zip code, of principal executive offices)

Guess?, Inc. 2004 Equity Incentive Plan
(Full title of the plan)

**Jason T. Miller
General Counsel and Secretary
Guess?, Inc.
1444 South Alameda Street
Los Angeles, California 90021
(213) 765-3100**

(Name, address and 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. (Check one):

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

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 is filed by Guess?, Inc., a Delaware corporation (the “Company” or the “Registrant”), to register additional securities issuable pursuant to the Guess?, Inc. 2004 Equity Incentive Plan, as amended and restated (the “Plan”), and consists of only those items required by General Instruction E to Form S-8.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) promulgated under the Securities Act of 1933, as amended (the Securities Act”).

PART II
INFORMATION REQUIRED IN THE
REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The following documents of the Company filed with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

- (a) The Company’s Annual Report on Form 10-K for its fiscal year ended January 29, 2022, filed with the Commission on March 24, 2022 (Commission File No. 001-11893);
- (b) The portions of the Company’s Definitive Proxy Statement on Schedule 14A filed with the Commission on April 6, 2022 that are incorporated by reference in Part III of the Company’s Annual Report on Form 10-K for its fiscal year ended January 29, 2022 and filed with the Commission on March 24, 2022 (Commission File No. 001-11893);
- (c) The Company’s Quarterly Reports on Form 10-Q for its fiscal quarters ended April 30, 2022, July 30, 2022 and October 29, 2022, filed with the Commission on June 2, 2022, September 2, 2022 and December 2, 2022, respectively (each, Commission File No. 001-11893);
- (d) The Company’s Current Reports on Form 8-K filed with the Commission on March 4, 2022, March 16, 2022, March 21, 2022, March 28, 2022, April 26, 2022, and May 9, 2022 (each, Commission File No. 001-11893 and in each case only as to the information “filed” with the Commission thereunder for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and not as to information “furnished” thereunder);
- (e) The Company’s Registration Statements on Form S-8 filed with the Commission on December 22, 2004, March 25, 2016 and March 29, 2018 (Commission File Nos. 333-121552, 333-210411 and 333-224034, respectively); and
- (f) The description of the Common Stock contained in the Company’s Registration Statement on Form 8-A/A filed with the Commission on July 31, 1996 as updated by Exhibit 4.2 to the Company’s Annual Report on Form 10-K for its fiscal year ended January 29, 2022 and filed with the Commission on March 24, 2022 (each, Commission File No. 001-11893), and any other amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, 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 into this Registration Statement and to

be a part hereof from the date of filing of such documents; provided, however, that documents or information deemed to have been furnished and not filed in accordance with Commission rules shall not be deemed incorporated by reference into this Registration Statement. Any statement contained herein or in a document, all or a portion of which is incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 8. Exhibits

See the attached Exhibit Index at page 5, which is incorporated herein by reference.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
<u>4.</u>	<u>Guess?, Inc. 2004 Equity Incentive Plan (amended and restated as of March 26, 2022) (filed as Exhibit 10.1 to the Company's Current Report on Form 10-Q filed with the Commission on September 2, 2022 (Commission File No. 001-11893) and incorporated herein by this reference).</u>
<u>5.</u>	<u>Opinion of O'Melveny & Myers LLP (opinion re legality).</u>
<u>23.1</u>	<u>Consent of Ernst & Young LLP (consent of independent registered public accounting firm).</u>
<u>23.2</u>	<u>Consent of Counsel (included in Exhibit 5).</u>
<u>24.</u>	<u>Power of Attorney (included in this Registration Statement under "Signatures").</u>
<u>107.</u>	<u>Filing Fee Table</u>

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Los Angeles, State of California, on the 2nd day of December, 2022.

GUESS?, INC.,
a Delaware corporation

By: /s/ CARLOS ALBERINI
Carlos Alberini
Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Carlos Alberini and Dennis Secor, and each of them, acting individually and without the other, 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 sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the 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 said attorneys-in-fact and agents, or either of them individually, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ CARLOS ALBERINI</u> Carlos Alberini	Chief Executive Officer and Director (Principal Executive Officer)	December 2, 2022
<u>/s/ DENNIS SECOR</u> Dennis Secor	Interim Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	December 2, 2022
<u>/s/ PAUL MARCIANO</u> Paul Marciano	Chief Creative Officer and Director	December 2, 2022
<u>/s/ MAURICE MARCIANO</u> Maurice Marciano	Director	December 2, 2022
<u>/s/ ANTHONY CHIDONI</u> Anthony Chidoni	Director	December 2, 2022
<u>/s/ CYNTHIA LIVINGSTON</u> Cynthia Livingston	Director	December 2, 2022
<u>/s/ DEBORAH WEINSWIG</u> Deborah Weinswig	Director	December 2, 2022
<u>/s/ ALEX YEMENIDJIAN</u> Alex Yemenidjian	Director	December 2, 2022

[O'Melveny & Myers LLP Letterhead]

December 2, 2022

Guess?, Inc.
Strada Regina 44
Bioggio, Switzerland CH-6934

Re: ***Registration of Securities of Guess?, Inc.***

Ladies and Gentlemen:

In connection with the registration of up to 680,000 shares of Common Stock of Guess?, Inc., a Delaware corporation (the "Company"), par value \$0.01 per share (the "Shares"), under the Securities Act of 1933, as amended, pursuant to a Registration Statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission on or about the date hereof, such Shares to be issued or delivered pursuant to the Guess?, Inc. 2004 Equity Incentive Plan, as amended and restated (the "Plan"), you have requested our opinion set forth below.

In our capacity as counsel, we have examined originals or copies of those corporate and other records of the Company we considered appropriate.

On the basis of such examination and our consideration of those questions of law we considered relevant, and subject to the limitations and qualifications in this opinion, we are of the opinion that the Shares have been duly authorized by all necessary corporate action on the part of the Company and, when issued in accordance with such authorization, the provisions of the Plan and relevant agreements duly authorized by and in accordance with the terms of the Plan, and upon payment for and delivery of the Shares as contemplated in accordance with the Plan, and either (a) the countersigning of the certificate or certificates representing the Shares by a duly authorized signatory of the registrar for the Company's Common Stock, or (b) the book-entry of the Shares by the transfer agent for the Company's Common Stock in the name of The Depository Trust Company or its nominee, the Shares will be validly issued, fully paid and non-assessable.

We consent to your filing this opinion as an exhibit to the Registration Statement.

Respectfully submitted,

/s/ O'Melveny & Myers 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 Guess?, Inc. 2004 Equity Incentive Plan (as amended and restated effective March 26, 2022) of our reports dated March 24, 2022, with respect to the consolidated financial statements of Guess?, Inc. and the effectiveness of internal control over financial reporting of Guess?, Inc. included in its Annual Report (Form 10-K) for the year ended January 29, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Los Angeles, California
December 2, 2022

CALCULATION OF FILING FEE TABLE

Form S-8

(Form Type)

Guess?, Inc.

(Exact Name of Registrant as Specified in its Charter)

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(2)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value of \$0.01 per share, issuable pursuant to the Registrant's 2004 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	680,000	\$20.28	\$13,790,400	0.00011020	\$1,519.71
Total Offering Amounts					\$13,790,400		\$1,519.71
Total Fee Offsets							\$0
Net Fee Due							\$1,519.71

(1) This Registration Statement covers, in addition to the number of shares of Guess?, Inc., a Delaware corporation (the "Company" or the "Registrant"), common stock, par value \$0.01 per share (the "Common Stock"), stated above, options and other rights to purchase or acquire the shares of Common Stock covered by this Registration Statement and, pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), an additional indeterminate number of shares, options and rights that may be offered or issued pursuant to the Guess?, Inc. 2004 Equity Incentive Plan, as amended and restated (the "Plan"), as a result of one or more adjustments under the Plan to prevent dilution resulting from one or more stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) and Rule 457(c) promulgated under the Securities Act. The offering price per share and the aggregate offering price are based upon the average of the high and low prices of the Registrant's common stock as reported on the New York Stock Exchange on November 28, 2022, in accordance with Rule 457(c) of the Securities Act.