

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

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

LightInTheBox Holding Co., Ltd.

(Exact name of registrant as specified in its charter)

Cayman Islands
(State or other jurisdiction of
Incorporation or Organization)

Not Applicable
(I.R.S. Employer
Identification No.)

Tower 2, Area D, Diantong Square
No. 7 Jiuxianqiao North Road
Chaoyang District, Beijing 100015
People's Republic of China
+ (86-10) 5692-0099

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

2019 Equity Incentive Plan
(Full title of the Plan)

Cogency Global Inc.
10E. 40th Street, 10th Floor
New York, NY10016, United States
+1-212-947-7200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Jian He

Chief Executive Officer
Telephone: +(86-10) 5692-0099
Facsimile: +(86-10) 5908-0270
Tower 2, Area D, Diantong Square
No. 7 Jiuxianqiao North Road
Chaoyang District, Beijing 100015
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Daniel Fertig, Esq.

Simpson Thacher & Bartlett LLP
c/o 35th Floor, ICBC Tower
3 Garden Road Central
Hong Kong
+852-2514-7600

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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
Non-accelerated filer

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.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Ordinary Shares, par value US\$0.000067 per share(2)				
- 2019 Share Incentive Plan	2,867,382 shares	US\$ 0.75(3)	US\$ 2,150,536.50	US\$ 260.65
TOTAL	2,867,382 shares		US\$ 2,150,536.50	US\$ 260.65

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement (the "Registration Statement") includes an indeterminate number of additional ordinary shares, par value US\$0.000067 per share (the "Ordinary Shares") of LightInTheBox

Holding Co., Ltd. (the “Company” or “Registrant”), which may be offered and issued under the Registrant’s 2019 Share Incentive Plan (the “2019 Plan”) to prevent dilution from stock splits, stock dividends or similar transactions.

(2) These Ordinary Shares may be represented by the Registrant’s American depositary shares (“ADSs”), each of which represents two ordinary shares. ADSs issuable upon deposit of the securities registered hereby have been registered under a separate registration statement on Form F-6 (Registration No. 333-188794).

(3) Estimated in accordance with Rules 457(c) and (h) solely for the purpose of calculating the registration fee based on the average of the high and low prices of the Registrant’s ADSs as reported on the New York Stock Exchange on June 26, 2019 divided by two, the then Ordinary Share-to-ADS ratio.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. Incorporation of Documents by Reference

The following documents filed by the Registrant with the Commission are incorporated by reference herein:

- a. [The Registrant's annual report on Form 20-F filed with the Commission on April 29, 2019](#); and
- b. The Registrant's Reports of Foreign Private Issuer on Form 6-K filed with the Commission on [July 9, 2018](#) and [August 17, 2018](#); and
- c. The description of the Registrant's Ordinary Shares contained in its [Registration Statement on Form 8-A \(Registration No. 001-35912\) filed with the Commission on May 23, 2013](#) pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), which incorporates by reference the description of the Registrant's Ordinary Shares set forth in the [Registrant's Registration Statement on Form F-1 \(Registration No. 333-195736\), as amended, originally filed with the Commission on April 17, 2013](#), including any amendments or reports filed for the purpose of updating such description.

All documents filed pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement 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 into this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained in a document 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 superseded, to constitute a part of this Registration Statement.

ITEM 8. Exhibits

The Exhibits listed on the accompanying Exhibit Index are filed as a part of, or incorporated by reference into, this Registration Statement. (See Exhibit Index below).

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION
4.1	<u>Fourth Amended and Restated Memorandum of the Registrant (incorporated by reference to Exhibit 3.2 of Amendment No. 2) to the Registration Statement on Form F-1 (Registration No. 333-187965) filed with the Securities and Exchange Commission on May 23, 2013), as amended.</u>
4.2	<u>Amendment to Fourth Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated by reference to Exhibit 1.2 of the Annual Report on Form 20-F (Registration No. 001-35942) filed with the Securities and Exchange Commission on April 29, 2019</u>
5.1*	<u>Opinion of Maples and Calder</u>
10.1	<u>Form of 2019 Incentive Plan (incorporated by reference to Exhibit 10.1 of the Report of Foreign Private Issuer on Form 6-K (Registration No. 001-35942) filed with the Securities and Exchange Commission on January 25, 2019)</u>
23.1*	<u>Consent of Maples and Calder (included in Exhibit 5.1)</u>
23.2*	<u>Consent of Deloitte Touche Tohmatsu Certified Public Accountants LLP — Independent Registered Public Accounting Firm</u>
23.3*	<u>Consent of KPMG Huazhen LLP — Independent Registered Public Accounting Firm</u>
24.1*	<u>Powers of Attorney (included on the signature page in Part II of this Registration Statement)</u>

*Filed herewith.

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 Beijing, People's Republic of China, on June 28, 2019.

LightInTheBox Holding Co., Ltd.

By: /s/ Jian He
Name: Jian He
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below does hereby constitute and appoint Jian He as his or her true and lawful attorneys-in-fact and agents, with the full power of substitution and re-substitution, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) 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 in connection therewith and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute, may lawfully 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 indicated and on June 28, 2019.

<u>Signature</u>	<u>Capacity</u>
<u>/s/ Zhi YAN</u> Zhi YAN	Chairman of the Board
<u>/s/ Jian HE</u> Jian HE	Director and Chief Executive Officer (Principal Executive Officer)
<u>/s/ Zhiping QI</u> Zhiping QI	Director
<u>/s/ Quji GUO</u> Quji GUO	Director
<u>/s/ Zhentao WANG</u> Zhentao WANG	Director
<u>/s/ Gang YU</u> Gang YU	Director
<u>/s/ Xiongping YU</u> Xiongping YU	Director
<u>/s/ Meng LIAN</u> Meng LIAN	Director
<u>/s/ Sean SHAO</u> Sean SHAO	Independent Director
<u>/s/ Kai-Fu LEE</u> Kai-Fu LEE	Independent Director
<u>/s/ Peng WU</u> Peng WU	Independent Director
<u>/s/ Wenyu Liu</u> Wenyu Liu	Acting Chief Financial Officer (Principal Financial and Accounting Officer)

Signature of authorized representative in the United States

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of LightInTheBox Holding Co., Ltd. has signed this registration statement or amendment thereto in the city of New York, on June 28, 2019.

U.S. Authorized Representative
COGENCY GLOBAL INC.

By: /s/ Siu Fung Ming
Name: Siu Fung Ming
Title: Assistant Secretary

Our ref DKP/665661-000001/14291960v2
Direct tel +852 3690 7523
Email devika.parchment@maples.com

LightInTheBox Holding Co., Ltd.
Tower 2, Area D, Diantong Square
No.7 Jiuxiangqiao North Road
Chaoyang District, Beijing 100015
People's Republic of China

28 June 2019

Dear Sirs

LightInTheBox Holding Co., Ltd.

We have been asked to render this opinion in our capacity as counsel as to Cayman Islands law to LightInTheBox Holding Co., Ltd. (the "**Company**") in connection with the Registration Statement on Form S-8 to be filed by the Company with the Securities and Exchange Commission on or about 24 May 2019 (the "**Registration Statement**", which term does not include any other document or agreement whether or not specifically referred to therein or attached as an exhibit or schedule thereto) relating to the registration under the Securities Act of 1933, as amended (the "**Act**") of an aggregate amount of 2,867,382 ordinary shares of par value US\$0.000067 each in the share capital of the Company (the "**Shares**") for issuance pursuant to the Company's 2019 Share Incentive Plan (the "**Plan**").

For the purposes of giving this opinion, we have examined copies of the Registration Statement and the Plan. We have also reviewed copies of the fourth amended and restated memorandum and articles of association of the Company as conditionally adopted by a special resolution passed on 23 May 2013 and effective immediately upon the completion of the Company's initial public offering of the Company's American Depositary Shares representing its ordinary shares and as amended by special resolution passed on 17 August 2018 (the "**Memorandum and Articles**"), and the corporate authorisations of the Company dated 20 January 2019 in connection with the Plan and the issue of the Shares by the Company (the "**Resolutions**") and have assumed that the Shares will be issued in accordance with the Plan and the Resolutions authorising their issue.

It is our opinion that the Shares to be issued by the Company have been duly and validly authorised, and when issued, sold and paid for in the manner described in the Plan and in accordance with the resolutions adopted by the Board of Directors of the Company (or any individual or committee to whom the Board of Directors have delegated their powers with respect to administration of the Plan) and when appropriate entries have been made in the Register of Members of the Company, will be legally issued, fully paid and non-assessable.

In this opinion letter, the phrase "non-assessable" means, with respect to the issuance of Shares, that a shareholder shall not, in respect of the relevant Shares, have any obligation to make further contributions to the Company's assets (except in exceptional circumstances, such as involving fraud, the establishment of an agency relationship or an illegal or improper purpose or other circumstances in which a court may be prepared to pierce or lift the corporate veil).

These opinions are subject to the qualification that under the Companies Law (2018 Revision) of the Cayman Islands, the register of members of a Cayman Islands company is by statute regarded as

prima facie evidence of any matters which the Companies Law (2018 Revision) directs or authorises to be inserted therein. A third party interest in the shares in question would not appear. An entry in the register of members may yield to a court order for rectification (for example, in the event of fraud or manifest error).

We have also relied upon the assumptions, which we have not independently verified, that (a) all signatures, initials and seals are genuine, (b) copies of documents, conformed copies or drafts of documents provided to us are true and complete copies of, or in the final forms of, the originals, (c) where a document has been provided to us in draft or undated form, it will be duly executed, dated and unconditionally delivered in the same form as the last version provided to us, (d) the Memorandum and Articles remain in full force and effect and are unamended, (e) the Resolutions were duly passed in the manner prescribed in the Memorandum and Articles and have not been amended, varied or revoked in any respect, (f) there is nothing under any law (other than the laws of the Cayman Islands) which would or might affect the opinions set out below, and (g) upon the issue of any Shares, the Company will receive consideration which shall be equal to at least the par value of such Shares.

This opinion letter is to and for the benefit solely of the addressee and may not be relied upon by any other person for any purpose.

We consent to the use of this opinion as an exhibit to the Registration Statement and further consent to all references to us in the Registration Statement and any amendments thereto. In giving such consent, we do not consider that we are “experts” within the meaning of such term as used in the Act or the rules and regulations of the Securities and Exchange Commission issued thereunder, with respect to any part of the Registration Statement, including this opinion as an exhibit or otherwise.

Yours faithfully

/s/ Maples and Calder (Hong Kong) LLP
Maples and Calder (Hong Kong) LLP

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 28, 2018 (April 29, 2019 as to the retrospective change in the presentation and classification of restricted cash in the statements of cash flow described in Note 2 (ff), and the inclusion of parent only information in Note 22), relating to the financial statements of LightInTheBox Holding Co., Ltd., its subsidiaries, its variable interest entities (the "VIEs") and its VIEs' subsidiary (collectively, the "Group") as of December 31, 2017 and for the years ended December 31, 2016 and 2017 (which report expresses an unqualified opinion and includes an explanatory paragraph related to the adoption of Accounting Standard Update 2016-18, Statement of Cash Flows: Restricted Cash) appearing in the Annual Report on Form 20-F of LightInTheBox Holding Co., Ltd. for the year ended December 31, 2018.

/s/Deloitte Touche Tohmatsu Certified Public Accountants LLP

Beijing, the People's Republic of China

June 28, 2019

Consent of Independent Registered Public Accounting Firm

The Board of Directors
LightInTheBox Holding Co., Ltd.:

We consent to the use of our report incorporated by reference herein.

Our report refers to a change in the method of accounting for revenue recognition.

/s/ KPMG Huazhen LLP
Beijing China
June 28, 2019
