

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8**

**REGISTRATION STATEMENT**

Under

**The Securities Act of 1933**

**SMART & FINAL STORES, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**80-0862253**  
(I.R.S. Employer  
Identification Number)

**600 Citadel Drive  
Commerce, California 90040**  
(Address, including zip Code, of Principal Executive Offices)

**Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive Plan  
(formerly known as “Smart & Final Stores, Inc. 2014 Stock Incentive Plan”)**  
(Full title of the plan)

**Leland P. Smith  
Senior Vice President and General Counsel  
Smart & Final Stores, Inc.  
600 Citadel Dr.  
Commerce, CA 90040  
(323) 869-7500**

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

**Copies to:**

**Philippa M. Bond, Esq.**  
Proskauer Rose LLP  
2049 Century Park East, 32<sup>nd</sup> Floor  
Los Angeles, California 90067  
Tel (310) 557-2900  
Fax (310) 557-2193

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  Accelerated Filer  X  
Non-Accelerated Filer  (Do not check if a smaller reporting company) Smaller Reporting Company  0  
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)(2)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Stock, par value \$0.001 per share	3,700,000	7.8375(3) \$	28,998,750 \$	3,360.96

(1) This Registration Statement covers 3,700,000 shares of the common stock, par value \$0.001 per share (the “Common Stock”), of Smart & Final Stores, Inc. (the “Registrant”) available for issuance under the Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive Plan (the “2014 Plan”). In addition, pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers any additional shares of the Registrant that become issuable under the Plans to prevent dilution by reason of any stock split, stock dividend or similar transaction effected without the receipt of consideration that results in an increase in the number of outstanding shares of Common Stock.

- (2) The shares of Common Stock registered by this registration statement are in addition to an aggregate of 5,500,000 shares of common stock of the Registrant previously registered on Form S-8 (Registration No. 333-198886) filed with respect to the 2014 Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act on the basis of \$7.8375 per share of Common Stock, which is the average of the high and low price per share of Common Stock as reported by the New York Stock Exchange on July 24, 2017.
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## EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed by the Registrant for the purpose of registering an additional 3,700,000 shares of the Registrant's Common Stock reserved for issuance under the 2014 Plan (as amended on March 13, 2017), as approved by the Registrant's stockholders at the Registrant's 2017 annual meeting of stockholders on May 23, 2017.

Pursuant to General Instruction E to Form S-8, this Registration Statement on Form S-8 incorporates by reference the contents of the Registration Statement on Form S-8 (File No. 333-198886) filed by the Registrant with the Securities and Exchange Commission (the "Commission") on September 23, 2014.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Exhibit Document</u>
3.1	Second Amended and Restated Certificate of Incorporation of Smart & Final Stores, Inc. (filed as Exhibit 3.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
3.2	Second Amended and Restated Bylaws of Smart & Final Stores, Inc. (filed as Exhibit 3.2 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
5.1	Opinion of Proskauer Rose LLP.
10.1	Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive Plan (filed as Exhibit 1 to the Registrant's Definitive Proxy Statement on Schedule 14A (File No. 001-36626) and incorporated by reference herein).
10.2	Non-Qualified Stock Option Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, dated as of September 23, 2014, by and between Smart & Final Stores, Inc. and David G. Hirz (filed as Exhibit 10.13.1 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).
10.3	Amendment to Non-Qualified Stock Option Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, effective July 20, 2016 (David G. Hirz) (filed as Exhibit 10.13.2 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).
10.4	Amendment to Non-Qualified Stock Option Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, effective July 20, 2016 (David G. Hirz) (filed as Exhibit 10.13.3 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).
10.5	Non-Qualified Stock Option Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, effective September 23, 2014, by and between Smart & Final Stores, Inc. and Richard N. Phegley (filed as Exhibit 10.13.4 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).

10.6	Restricted Stock Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, dated as of September 23, 2014, by and between Smart & Final Stores, Inc. and Richard N. Phegley (filed as Exhibit 10.16 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).
10.7	Amendment to Restricted Stock Agreement Pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, effective July 20, 2016 (David G. Hirz) (filed as Exhibit 10.17 to the Registrant's Annual Report on Form 10-K, filed on March 17, 2017, and incorporated by reference herein).
10.8	Restricted Stock Agreement Pursuant to the Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive



By:                   /s/ DENNIS T. GIES                   Director July 27, 2017  
                   Dennis T. Gies

By:                   /s/ PAUL N. HOPKINS                   Director July 27, 2017  
                   Paul N. Hopkins

By:                   /s/ ELAINE K. RUBIN                   Director July 27, 2017  
                   Elaine K. Rubin

By:                   /s/ JOSEPH S. TESORIERO                   Director July 27, 2017  
                   Joseph S. Tesoriero

By:                   /s/ KENNETH I. TUCHMAN                   Director July 27, 2017  
                   Kenneth I. Tuchman

### INDEX TO EXHIBITS

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10.8 Restricted Stock Agreement Pursuant to the Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive Plan, dated as of May 25, 2017, by and between Smart & Final Stores, Inc. and David G. Hirz (filed as Exhibit 10.1

to the Registrant's Current Report on Form 8-K, filed on May 26, 2017, and incorporated by reference herein).

- 23.1 Consent of Proskauer Rose LLP (included in Exhibit 5.1).
- 23.2 Consent of Ernst & Young LLP, independent registered public accounting firm.
- 24.1 Power of Attorney (included on the signature page of this Form S-8).



Proskauer Rose LLP 2049 Century Park East, 32nd Floor Los Angeles, CA 90067-3206

July 27, 2017

Smart & Final Stores, Inc.  
600 Citadel Dr.  
Commerce, CA 90040

Re: Smart & Final Stores, Inc. Registration Statement on Form S-8

Ladies and Gentlemen:

We are acting as counsel to Smart & Final Stores, Inc., a Delaware corporation (the "Company"), in connection with its filing of a registration statement on Form S-8 with exhibits thereto (the "Registration Statement") under the Securities Act of 1933, as amended, and the rules and regulations thereunder, relating to the registration of 3,700,000 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 Smart & Final Stores, Inc. Amended and Restated 2014 Stock Incentive Plan, as approved by the Company's shareholders on May 23, 2017 (the "2014 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 2014 Plan.

In connection with the rendering of this opinion, we have examined originals or copies of such documents, corporate records and other instruments as we have deemed relevant, including, without limitation: (i) the certificate of incorporation of the Company, as amended to date; (ii) the bylaws of the Company, as amended to date; (iii) 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 Shares; (iv) the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on May 24, 2017, reporting the results of matters voted on by the Company's stockholders at the Company's 2017 annual meeting of stockholders; and (v) the Registration Statement.

We have made such examination of law as we have deemed necessary or advisable 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.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions expressed herein, it is our opinion that, assuming no change in the applicable law or pertinent facts, the Shares have been duly authorized and, when and to the extent issued in accordance with the terms of the Awards and the 2014 Plan, including payment of the applicable exercise price therefor, will be validly issued, fully paid and non-assessable.

We limit the opinions we express above in all respects to matters of the General Corporation Law of the State of Delaware, as in effect on the date hereof, which includes all applicable Delaware statutory provisions of law and reported judicial decisions interpreting such provisions of laws, and we express no opinion as to the laws, statutes, rules or regulations of any other jurisdiction.

Beijing | Boca Raton | Boston | Chicago | Hong Kong | London | Los Angeles | New Orleans | New York | Newark | Paris | São Paulo | Washington, DC

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 Act, or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

This opinion letter is rendered as of the date first written above and we disclaim any obligation to advise you of facts, circumstances, events or developments that hereafter may be brought to our attention and that may alter, affect or modify the opinion expressed herein. Our opinion is expressly limited to the matters set forth above and we render no opinion, whether by implication or

otherwise, as to any other matters relating to the Company, the 2014 Plan, the holders of Awards or the Shares.

Very truly yours,

/s/ Proskauer Rose LLP

2

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**Exhibit 23.2**

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Amended and Restated 2014 Stock Incentive Plan of Smart & Final Stores, Inc. of our reports dated March 16, 2017, with respect to the consolidated financial statements and schedules of Smart & Final Stores, Inc. and Subsidiaries and the effectiveness of internal control over financial reporting of Smart & Final Stores, Inc. and Subsidiaries included in its Annual Report (Form 10-K) for the year ended January 1, 2017, filed with the Securities and Exchange Commission.

Los Angeles, California

/s/ Ernst & Young LLP

July 26, 2017

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Document Format Files

<b>Seq</b>	<b>Description</b>	<b>Document</b>	<b>Type</b>	<b>Size</b>
1	S-8	<a href="#">a17-18257_1s8.htm</a>	S-8	128678
2	EX-5.1	<a href="#">a17-18257_1ex5d1.htm</a>	EX-5.1	11430
3	EX-23.2	<a href="#">a17-18257_1ex23d2.htm</a>	EX-23.2	3661
4	GRAPHIC	<a href="#">g182571kii001.jpg</a>	GRAPHIC	1873
	Complete submission text file	<a href="#">0001104659-17-047490.txt</a>		147650