

**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 Dr.**

**Commerce, CA 90040**

(Address, including zip Code, of Principal Executive Offices)

**Smart & Final Stores, Inc. 2014 Stock Incentive Plan**

**SF CC Holdings, Inc. 2012 Stock Incentive Plan**

(Full title of the plan)

**David G. Hirz**

**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**

**Robin M. Feiner**

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, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer

Accelerated Filer

Non-Accelerated Filer  (Do not check if a smaller reporting company)

Smaller Reporting Company

**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
Common Stock, par value \$0.001 per share				
Smart & Final Stores, Inc. 2014 Stock Incentive Plan	5,500,000	\$ 14.00(2)	\$ 77,000,000	
SF CC Holdings, Inc. 2012 Stock Incentive Plan	8,135,610	\$ 5.18(3)	\$ 42,142,460	
<b>Total</b>	<b>13,635,610</b>		<b>\$ 119,142,460</b>	<b>\$ 15,345.55</b>

(1) This Registration Statement covers (i) 5,500,000 shares of common stock, par value \$0.001 per share ("Common Stock"), of Smart & Final Stores, Inc. (the "Registrant") available for issuance under the Smart & Final Stores, Inc. 2014 Stock Incentive Plan (the "2014 Plan") and (ii) 8,135,610 shares of Common Stock available for issuance upon the exercise of options granted under the SF CC Holdings, Inc. 2012 Stock Incentive Plan (the "2012 Plan," and together with the 2014 Plan, the "Plans"). 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 dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration that results in an

increase in the number of outstanding shares of Common Stock.

- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act on the basis of \$14.00 per share of Common Stock, which is the high-point of the estimated price range per share of Common Stock for the Registrant's initial public offering of Common Stock pursuant to the Registrant's Registration Statement on Form S-1 (File No. 333-196931).
  - (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act. The price of \$5.18 per share represents the weighted average exercise price of the stock options previously granted under the 2012 Plan.
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## PART I

### INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Items 1 and 2 of Part I of the Form S-8 is omitted from this Registration Statement on Form S-8 (this "Registration Statement") in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participants in the Plans covered by this Registration Statement as required by Rule 428(b)(1).

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### **Item 3. Incorporation of Documents by Reference.**

The following documents, which previously have been filed with the Securities and Exchange Commission (the "Commission"), are hereby incorporated by reference into this Registration Statement:

- (a) The Registrant's prospectuses, which constitute a part of the Registrant's Registration Statement on Form S-1 (File No. 333-196931), as amended (the "S-1 Registration Statement"), filed on September 19, 2014, under the Securities Act, and any form of prospectus subsequently filed pursuant to Rule 424(b) under the Securities Act in connection with the S-1 Registration Statement; and
- (b) The description of Common Stock set forth in the Registrant's registration statement on Form 8-A (File No. 001-36626) filed with the Commission on September 16, 2014 pursuant to Section 12 of the Exchange Act of 1934, as amended (the "Exchange Act").

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the effectiveness of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereby have been sold or that deregisters all offerings of securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be 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 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.

In no event, however, will any information that the Registrant discloses under Item 2.02 or Item 7.01 of any Current Report on Form 8-K that the Registrant may from time to time furnish to the Commission be incorporated by reference into, or otherwise become a part of, this Registration Statement. Any statement contained in a document that is deemed to be incorporated by reference or deemed to be part of this Registration Statement after the most recent effective date may modify or replace existing statements contained in this Registration Statement.

#### **Item 4. Description of Securities.**

Not applicable.

#### **Item 5. Interests of Named Experts and Counsel.**

Not applicable.

## Item 6. Indemnification of Directors and Officers.

The Registrant's certificate of incorporation provides that, to the fullest extent permitted by Delaware law, the directors of the Registrant shall not be personally liable for monetary damages for breaches of fiduciary duties as a director except for:

- any breach of the director's duty of loyalty to the Registrant or to its stockholders;
- acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
- unlawful payment of dividends or unlawful stock repurchases or redemptions; and
- any transaction from which the director derived an improper personal benefit.

If Delaware law is amended to authorize corporate action further eliminating or limiting the personal liability of a director, then the liability of the directors of the Registrant will be eliminated or limited to the fullest extent permitted by Delaware law, as so amended. The Registrant's certificate of incorporation does not eliminate a director's duty of care and, in appropriate circumstances, equitable remedies, such as injunctive or other forms of non-monetary relief, remain available under Delaware law. This provision also does not affect a director's responsibilities under any other laws, such as the federal securities laws or other state or federal laws. The Registrant's certificate of incorporation provides that the Registrant will indemnify and advance expenses to its directors and officers, and may indemnify and advance expenses to its employees and other agents, to the fullest extent permitted by Delaware law. The Registrant is also empowered to purchase insurance on behalf of any person whom the Registrant is required or permitted to indemnify.

In addition to the indemnification and advancement of expenses required in the Registrant's certificate of incorporation and bylaws, the Registrant has entered into indemnification agreements with each of the Registrant's current directors and executive officers. These agreements provide for the indemnification of, and advancement of expenses to, such persons for all reasonable expenses and liabilities, including attorneys' fees, judgments, fines and settlement amounts, incurred in connection with any action or proceeding brought against them by reason of the fact that they are or were serving in such capacity. The Registrant believes that these charter and bylaw provisions and indemnification agreements are necessary to attract and retain qualified persons as directors and officers. The Registrant also maintains directors' and officers' liability insurance.

The limitation of liability and indemnification and advancement provisions in the Registrant's certificate of incorporation and bylaws may discourage stockholders from bringing a lawsuit against directors for breach of their fiduciary duties. They may also reduce the likelihood of derivative litigation against directors and officers, even though an action, if successful, might benefit the Registrant and its stockholders. A stockholder's investment may be harmed to the extent the Registrant pays the costs of settlement and damage awards against directors and officers pursuant to these indemnification provisions. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to the Registrant's directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that, in the opinion of the Commission, such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable. There is no pending litigation or proceeding naming any of the Registrant's directors or officers as to which indemnification is being sought, nor is the Registrant aware of any pending or threatened litigation that may result in claims for indemnification or advancement by any director or officer.

## Item 7. Exemption from Registration Claimed.

Not applicable.

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## Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Exhibit Document</u>
4.1	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).
4.2	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	SF CC Holdings, Inc. 2012 Stock Incentive Plan (filed as Exhibit 10.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
10.2	Form of Non-Qualified Stock Option Agreement pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan (filed as Exhibit 10.2 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
10.3.1	Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-001), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc.

and David G. Hirz (filed as Exhibit 10.3.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).

- 10.3.2 Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-002), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc. and David G. Hirz (filed as Exhibit 10.3.2 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.3.3 Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-003), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc. and Richard N. Phegley (filed as Exhibit 10.3.3 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.3.4 Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-004), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc. and Scott R. Drew (filed as Exhibit 10.3.4 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.3.5 Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-005), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc. and Scott R. Drew (filed as Exhibit 10.3.5 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.3.6 Non-Qualified Stock Option Agreement Pursuant to the SF CC Holdings, Inc. 2012 Stock Incentive Plan, Co-Invest Option (Award No. 12-006), dated as of February 3, 2014, by and between Smart & Final Holdings, Inc. and Scott R. Drew (filed as Exhibit 10.3.6 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).

- 10.4 Smart & Final Stores, Inc. 2014 Stock Incentive Plan (filed as Exhibit 10.11 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.5 Form of Non-Qualified Stock Option Agreement pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan (filed as Exhibit 10.12 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) and incorporated by reference herein).
- 10.6 Form of Restricted Stock Agreement pursuant to the Smart & Final Stores, Inc. 2014 Stock Incentive Plan (filed as Exhibit 10.14 to the Registrant's Registration Statement on Form S-1 (File No. 333-196931) 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).

#### **Item 9. Undertakings.**

(a) The Registrant hereby undertakes:

(i) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(1) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(2) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(3) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;



David G. Hirz (Principal Executive Officer)

By: /s/ Richard N. Phegley Senior Vice President and Chief Financial Officer September 23, 2014  
Richard N. Phegley (Principal Financial Officer)

By: /s/ Richard A. Link Group Vice President and Controller September 23, 2014  
Richard A. Link (Principal Accounting Officer)

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By: /s/ David B. Kaplan Chairman of the Board September 23, 2014  
David B. Kaplan

By: /s/ Richard A. Anicetti Director September 23, 2014  
Richard A. Anicetti

By: /s/ Norman Axelrod Director September 23, 2014  
Norman Axelrod

By: /s/ Andrew A. Giancamilli Director September 23, 2014  
Andrew A. Giancamilli

By: /s/ Dennis Gies Director September 23, 2014  
Dennis Gies

By: /s/ Adam Stein Director September 23, 2014  
Adam Stein

By: /s/ Joseph S. Tesoriero Director September 23, 2014  
Joseph S. Tesoriero

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## INDEX TO EXHIBITS

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## EXHIBIT 5.1



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

September 23, 2014

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 13,635,610 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 SF CC Holdings, Inc. 2012 Stock Incentive Plan (the "2012 Plan"), as approved by the Company's shareholders on November 15, 2012, and the Smart & Final Stores, Inc. 2014 Stock Incentive Plan, as approved by the Company's shareholders on September 19, 2014 (the "2014 Plan," and together with the 2012 Plan, the "Plans"). 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 Plans.

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) certain resolutions of the Company's stockholders relating to the adoption of the Plans; 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 Plans, 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

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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.

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 Plans, the holders of Awards or the Shares.

Very truly yours,

/s/ Proskauer Rose LLP

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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 Smart & Final Stores, Inc. 2014 Stock Incentive Plan and the SF CC Holdings, Inc. 2012 Stock Incentive Plan of our report dated June 20, 2014 (except Note 21, as to which the date is September 19, 2014), with respect to the consolidated financial statements and schedules of Smart & Final Stores, Inc. (f/k/a Smart & Final Holdings, Inc.) included in its Registration Statement (Amendment No. 5 to Form S-1 No. 333-196931) and related Prospectus for the year ended December 29, 2013, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP  
Los Angeles, California  
September 23, 2014

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Document Format Files

Seq	Description	Document	Type	Size
1	S-8	<a href="#">a14-21182_1s8.htm</a>	S-8	171135
2	EX-5.1	<a href="#">a14-21182_1ex5d1.htm</a>	EX-5.1	10998
3	EX-23.2	<a href="#">a14-21182_1ex23d2.htm</a>	EX-23.2	2575
4	GRAPHIC	<a href="#">g211821kii001.gif</a>	GRAPHIC	2918

