

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

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

SONDER HOLDINGS INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation
or organization)

85-2097088

(I.R.S. Employer Identification No.)

101 15th Street

San Francisco, CA 94103

(Address of Principal Executive Offices) (Zip Code)

**Sonder Holdings Inc. 2023 Inducement Equity Incentive Plan
Sonder Holdings Inc. 2021 Equity Incentive Plan
Sonder Holdings Inc. 2021 Employee Stock Purchase Plan**
(Full title of the plans)

Phil Rothenberg

General Counsel

Sonder Holdings Inc.

500 E 84th Avenue, Suite A-10

Thornton, CO 80229

(Name and address of agent for service)

(617) 300-0956

(Telephone number, including area code, of agent for service)

Copy to:

Mark A Baudler

Richard C. Blake

Jonathan Chan

Wilson Sonsini Goodrich & Rosati,

Professional Corporation

605 Page Mill Road

Palo Alto, CA 94304

(650) 493-9300

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 Securities Act.

Explanatory Note

Sonder Holdings Inc. (the “Registrant”) is filing with the Securities and Exchange Commission (the “Commission”) this registration statement on Form S-8 (this “Registration Statement”) for the purpose of registering 5,000,000 shares of its common stock, par value \$0.0001 per share (the “Common Stock”) for issuance under the Sonder Holdings Inc. 2023 Inducement Equity Incentive Plan (the “Inducement Plan”) adopted by the Registrant’s Board of Directors on January 23, 2023. The Inducement Plan provides for, among other things, the grant of nonstatutory stock options, restricted stock units, restricted stock, stock appreciation rights, and performance awards to eligible individuals.

The Registrant is also filing this Registration Statement for the purpose of registering (a) 10,937,848 additional shares of common stock available for issuance under the Registrant’s 2021 Equity Incentive Plan (the “2021 EIP”), pursuant to the provision of the 2021 EIP providing for an annual 5% automatic increase in the number of shares reserved for issuance and (b) 2,187,569 additional shares of common stock available for issuance under the Registrant’s 2021 Employee Stock Purchase Plan (the “ESPP”), pursuant to the provision of the ESPP providing for an annual 1% automatic increase in the number of shares reserved for issuance.

In accordance with General Instruction E of Form S-8, and only with respect to the common stock issuable under the 2021 EIP and ESPP, this Registration Statement hereby incorporates by reference the contents of the Registrant’s Registration Statement on Form S-8 filed with the Commission on March 28, 2022 (Registration No. 333-263914) to the extent not superseded hereby.

PART I

In accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”), and the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified in Item 1 and Item 2 of Part I of Form S-8 has been omitted from this Registration Statement. The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the equity benefit plans covered by this Registration Statement as specified by Rule 428(b)(1) under the Securities Act.

PART II

ITEM 3. INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents filed by the Registrant with the Commission are incorporated by reference into this Registration Statement:

- A. The Registrant’s annual report on Form 10-K (File No. 001-39907) for the fiscal year ended December 31, 2022 filed with the Commission on [March 16, 2023](#).
- B. The Registrant’s Current Reports on Form 8-K (File No. 001-39907), filed with the Commission on [January 24, 2023](#), [March 1, 2023](#) and [March 6, 2023](#) (excluding any information furnished in such reports under Item 2.02, Item 7.01 or Item 9.01).
- C. The description of the Registrant’s Common Stock which is contained in the Registration Statement on Form 8-A filed with the Commission on [January 19, 2021](#) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report filed for the purpose of updating such description, including the description set forth in [Exhibit 4.5](#) of the Registrant’s Form 10-K filed on March 16, 2023.

All other reports and documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents.

For the purposes of this Registration Statement, 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 that also 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 4. DESCRIPTION OF SECURITIES

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

As permitted by Section 102 of the Delaware General Corporation Law, the Registrant's amended and restated certificate of incorporation provides that the Registrant's officers and directors will be indemnified by the Registrant to the fullest extent authorized by Delaware law, as it now exists or may in the future be amended. In addition, the Registrant's amended and restated certificate of incorporation provides that the Registrant's directors will not be personally liable for monetary damages to the Registrant or its stockholders for breaches of their fiduciary duty as directors, unless they violated their duty of loyalty to the Registrant or its stockholders, acted in bad faith, knowingly or intentionally violated the law, authorized unlawful payments of dividends, unlawful stock purchases or unlawful redemptions, or derived an improper personal benefit from their actions as directors. The Registrant's amended and restated certificate of incorporation also authorizes the Registrant to indemnify its officers, directors and other agents to the fullest extent permitted under Delaware law.

As permitted by Section 145 of the Delaware General Corporation Law, the Registrant's amended and restated bylaws provide that:

- the Registrant may indemnify its directors, officers and employees to the fullest extent permitted by the Delaware General Corporation Law, subject to limited exceptions;
- the Registrant may advance expenses to its directors, officers and employees in connection with a legal proceeding to the fullest extent permitted by the Delaware General Corporation Law, subject to limited exceptions; and
- the rights provided in the Registrant's amended and restated bylaws are not exclusive.

The Registrant's amended and restated certificate of incorporation and the Registrant's amended and restated bylaws provide for the indemnification provisions described above and elsewhere herein. The Registrant has entered into separate indemnification agreements with its directors and officers that may be broader than the specific indemnification provisions contained in the Delaware General Corporation Law and in addition to the indemnification provided for in the Registrant's amended and restated certificate of incorporation. The Registrant's amended and restated bylaws also permit the Registrant to maintain insurance, and the Registrant maintains a general liability insurance policy, which will cover certain liabilities of its directors and officers arising out of claims based on acts or omissions in their capacities as directors or officers.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED

Not applicable.

ITEM 8. EXHIBITS

Exhibit No.	Exhibit	Incorporated by Reference				Filed or Furnished Herewith
		Form	File No.	Exhibit No.	Filing Date	
4.1	Specimen Stock Certificate of the Company	8-K	001-39907	4.1	January 24, 2022	
5.1	Opinion of Wilson Sonsini Goodrich & Rosati, P.C.					x
23.1	Consent of Deloitte & Touche LLP					x
23.2	Consent of Wilson Sonsini Goodrich & Rosati, P.C. (included as part of Exhibit 5.1)					x
23.3	Power of Attorney (included in the signature page to this Registration Statement on Form S-8)					x
99.1	Sonder Holdings Inc. 2021 Equity Incentive Plan	S-4/A	333-257726	10.8	December 13, 2021	
99.2	Sonder Holdings Inc. 2021 Employee Stock Purchase Plan	S-4/A	333-257726	10.9	November 26, 2021	
99.3	Sonder Holdings Inc. 2023 Inducement Equity Incentive Plan	8-K	001-39907	10.1	January 24, 2023	
107	Filing Fee Table					x

ITEM 9. UNDERTAKINGS

(a) The Registrant hereby undertakes:

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

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

(ii) 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 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.

(iii) 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;

Provided, however; that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
 - (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 this 20th day of March, 2023.

SONDER HOLDINGS INC.

By: /s/ Francis Davidson
Francis Davidson
Chief Executive Officer and Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Francis Davidson and Chris Berry, and each one of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for them and in their name, place and stead, in any and all capacities, to sign any and all 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 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 connection therewith, as fully to all intents and purposes as they might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their substitute or substitutes, 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 on Form S-8 has been signed by the following persons in the capacities and on the dates indicated below.

Signature	Title	Date
<u>/s/ Francis Davidson</u> Francis Davidson	CEO and Director (Principal Executive Officer)	March 20, 2023
<u>/s/ Chris Berry</u> Chris Berry	Senior Vice President, Interim Principal Financial Officer and Chief Accounting Officer (Principal Financial Officer and Principal Accounting Officer)	March 20, 2023
<u>/s/ Nabeel Hyatt</u> Nabeel Hyatt	Director	March 20, 2023
<u>/s/ Frits van Paasschen</u> Frits van Paasschen	Director	March 20, 2023
<u>/s/ Janice Sears</u> Janice Sears	Director	March 20, 2023
<u>/s/ Gilda Perez-Alvarado</u> Gilda Perez-Alvarado	Director	March 20, 2023
<u>/s/ Michelle Frymire</u> Michelle Frymire	Director	March 20, 2023
<u>/s/ Sean Aggarwal</u> Sean Aggarwal	Director	March 20, 2023
<u>/s/ Sanjay Banker</u> Sanjay Banker	Director	March 20, 2023

Calculation of Filing Fee Tables

S-8

(Form Type)

Sonder Holdings 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	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2023 Inducement Equity Incentive Plan	Other	5,000,000 (2)	\$ 0.88 (5)	\$ 4,400,000	0.0001102	\$ 484.88
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2021 Equity Incentive Plan	Other	10,937,848 (3)	\$ 0.88 (5)	\$ 9,625,306	0.0001102	\$ 1,060.71
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2021 Employee Stock Purchase Plan	Other	2,187,569 (4)	\$ 0.75 (6)	\$ 1,640,677	0.0001102	\$ 180.80
Total Offering Amounts					\$ 15,665,983		\$ 1726.39
Total Fee Offsets							—
Net Fee Due							\$ 1726.39

(1) Pursuant to Rule 416(a) under the Securities Act, this Registration Statement shall also cover any additional shares of the Registrant's common stock ("Common Stock") that become issuable as a result of any stock dividend, stock split, recapitalization, or other similar transaction effected without the receipt of consideration that results in an increase to the number of outstanding shares of Common Stock, as applicable.

(2) Represents shares of Common Stock reserved for issuance pursuant to future awards under the 2023 Inducement Equity Incentive Plan.

(3) Represents shares of Common Stock reserved for issuance pursuant to future awards under the 2021 Equity Incentive Plan (the "2021 EIP"). The 2021 EIP is subject to an automatic annual increase to the number of shares of Common Stock available for issuance under the 2021 EIP on the first day of each fiscal year beginning with the 2022 fiscal year, equal to the least of (i) 32,820,155, (ii) 12.5% of the total number of shares of the Registrant's common stock outstanding as of immediately following the business combination transaction (the "Business Combination") among the Registrant, Sunshine Merger Sub I Inc., Sunshine Merger Sub II, LLC and Sonder Operating Inc. (formerly known as Sonder Holdings Inc.) (including the number of shares of the Registrant's common stock reserved for issuance upon the exchange of Exchangeable Shares of Sonder Canada Inc., a corporation existing under the laws of the province of Québec and a subsidiary of the Registrant ("Exchangeable Shares")), (iii) 5% of the total number of shares of the Registrant's common stock outstanding as of the last day of our immediately preceding fiscal year, or (iv) such lesser amount determined by the Administrator (as defined in the 2021 EIP) (the "2021 EIP Evergreen Provision"); provided that the 2021 EIP Evergreen Provision will operate only until the tenth anniversary of the approval of the 2021 EIP by the earlier of the Registrant's board of directors or stockholders.

(4) Represents shares of Common Stock reserved for issuance pursuant to future awards under the 2021 Employee Stock Purchase Plan (the "ESPP"). The ESPP is subject to an automatic annual increase to the number of shares of the Registrant's common stock available for issuance under the ESPP on the first day of each fiscal year beginning with the 2022 fiscal year, equal to the least of (i) 6,564,031 shares of the Registrant's common stock, (ii) 2.5% of the total number of shares of the Registrant's common stock outstanding as of immediately following the Business Combination (including the number of shares of the Registrant's common stock reserved for issuance upon the exchange of Exchangeable Shares), (iii) 1% of the total number of shares of the Registrant's common stock outstanding as of the last day of our immediately preceding fiscal year, or (iv) such lesser amount determined by the Administrator (as defined in the ESPP).

(5) Estimated in accordance with Rules 457(c) and 457(h) solely for the purpose of calculating the registration fee and based on the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Market on March 15, 2023, which date is within five business days prior to the filing of this Registration Statement.

(6) Estimated in accordance with Rules 457(c) and 457(h) solely for the purpose of calculating the registration fee and based on the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Market on March 15, 2023, which date is within five business days prior to the filing of this Registration Statement, multiplied by 85%, which is the minimum percentage of the price per share applicable to purchases under the 2021 Employee Stock Purchase Plan. Pursuant to the 2021 Employee Stock Purchase Plan, the purchase price of the shares of Common Stock reserved for issuance thereunder will be 85% of the lower of the fair market value of the Common Stock on the Enrollment Date or the Exercise Date (as such terms are defined in the ESPP).



Wilson Sonsini Goodrich & Rosati
Professional Corporation

1301 Avenue of the Americas
New York, NY 10019

o: 212.999.5800
f: 212.999.5801

March 20, 2023

Sonder Holdings Inc.
101 15th Street
San Francisco, CA 94103

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

This opinion is furnished to you in connection with the Registration Statement on Form S-8 (the "Registration Statement") to be filed by Sonder Holdings Inc., a Delaware corporation (the "Company"), with the Securities and Exchange Commission (the "Commission") on or about the date hereof, covering the registration under the Securities Act of 1933, as amended (the "Securities Act"), of an aggregate of 18,125,417 shares (the "Shares") of the Company's common stock, par value \$0.0001 per share ("Common Stock"), consisting of (i) 5,000,000 shares of Common Stock reserved for future issuance under the Company's 2023 Inducement Equity Incentive Plan, (ii) 10,937,848 shares of Common Stock reserved for future issuance under the Company's 2021 Equity Incentive Plan, and (iii) 2,187,569 shares of Common Stock reserved for future issuance under the Company's 2021 Employee Stock Purchase Plan. As the Company's legal counsel, we have reviewed the actions proposed to be taken by the Company in connection with the issuance and sale of the Shares to be issued under such plans (which plans are referred to herein as the "Plans").

We have examined such instruments, documents, certificates and records, and such questions of law, as we have considered necessary or appropriate for the basis of our opinions hereinafter expressed. In such examination, we have assumed (i) the authenticity of original documents and the genuineness of all signatures; (ii) the conformity to the originals of all documents submitted to us as copies; (iii) the truth, accuracy and completeness of the information, representations and warranties contained in the instruments, documents, certificates and records we have reviewed; (iv) that the Registration Statement, and any amendments thereto, will have become effective under the Securities Act; and (v) the legal capacity and competency of all natural persons. As to any facts material to the opinions expressed herein that were not independently established or verified, we have relied upon oral or written statements and representations of officers and other representatives of the Company.

Based upon the foregoing, and subject to the qualifications set forth below, it is our opinion that the Shares, when issued and sold in the manner referred to in the applicable Plan and pursuant to the applicable agreements that accompany the Plans, will be legally and validly issued, fully paid and nonassessable.

We express no opinion as to any matter relating to the laws of any jurisdiction other than the federal laws of the United States of America and the General Corporation Law of the State of Delaware.

We consent to the use of this opinion as an exhibit to the Registration Statement, and further consent to the use of our name wherever appearing in the Registration Statement and any amendments

thereto. In giving such consent, we do not thereby 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 Commission thereunder.

Very truly yours,

/s/ Wilson Sonsini Goodrich & Rosati, P.C.

WILSON SONSINI GOODRICH & ROSATI,
Professional Corporation

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement on Form S-8 of our report dated March 16, 2023, relating to the financial statements of Sonder Holdings Inc. appearing in the Form 10-K of Sonder Holdings Inc. for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

San Francisco, California
March 20, 2023