

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.)

**447 Sutter St., Suite 405 #542
San Francisco, CA 94108**
(Address of Principal Executive Offices) (Zip Code)

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

**Vanessa Barmack
Associate General Counsel
447 Sutter St., Suite 405 #542
San Francisco, CA 94108**

(Name and address of agent for service)

(617) 300-0956

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

Copies to:

**Lindsey A. Getz, Esq.
Angela Gomes, Esq.
Sullivan & Worcester LLP
One Post Office Square
Boston, MA 02109
Telephone: (617) 338-2800**

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

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 (a) 554,531 additional shares of its common stock, par value \$0.0001 per share (the “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) 110,906 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, this Registration Statement hereby incorporates by reference the contents of the Registrant’s Registration Statements on Form S-8 filed with the Commission on March 28, 2022 (Registration No. 333-263914) and March 21, 2023 (Registration No. 333-270705) 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, 2023 filed with the Commission on [September 27, 2024](#) (the “Annual Report”);
- B. The Registrant’s Quarterly Reports on Form 10-Q for the quarters ended [March 31, 2024](#) and [June 30, 2024](#), both filed with the Commission on November 4, 2024;
- C. The Registrant’s Current Reports on Form 8-K (File No. 001-39907) filed with the Commission on [February 20, 2024](#), [March 15, 2024](#), [April 5, 2024](#), [May 17, 2024](#), [June 11, 2024](#), [July 15, 2024](#), [August 19, 2024](#), [August 20, 2024](#), [August 26, 2024](#), [October 1, 2024](#), [October 7, 2024](#), [October 23, 2024](#), [October 29, 2024](#), and [November 8, 2024](#) (excluding any information furnished in such reports under Item 2.02, Item 7.01 or Item 9.01); and
- D. 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 Annual Report.

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, as amended (the "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 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 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 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 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 Sullivan & Worcester LLP					x
23.1	Consent of Deloitte & Touche LLP					x
23.2	Consent of Sullivan & Worcester LLP (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	
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 Filing Fee Tables" 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 San Francisco, State of California, on this 14th day of November, 2024.

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 Vanessa Barmack, 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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Francis Davidson</u> Francis Davidson	Chief Executive Officer and Director (Principal Executive Officer)	November 14, 2024
<u>/s/ Dominique Bourgault</u> Dominique Bourgault	Chief Financial Officer (Principal Financial Officer)	November 14, 2024
<u>/s/ Adam K. Bowen</u> Adam K. Bowen	Chief Accounting Officer (Principal Accounting Officer)	November 14, 2024
<u>/s/ Nabeel Hyatt</u> Nabeel Hyatt	Director	November 14, 2024
<u>/s/ Frits van Paasschen</u> Frits van Paasschen	Director	November 14, 2024
<u>/s/ Janice Sears</u> Janice Sears	Director	November 14, 2024
<u>/s/ Simon Turner</u> Simon Turner	Director	November 14, 2024
<u>/s/ Michelle Frymire</u> Michelle Frymire	Director	November 14, 2024
<u>/s/ Sean Aggarwal</u>	Director	November 14, 2024

Sean Aggarwal

/s/ Sanjay Banker

Sanjay Banker

Director

November 14, 2024



Sullivan & Worcester LLP
One Post Office Square
Boston, MA 02109

617 338 2800
sullivanlaw.com

November 14, 2024

Sonder Holdings Inc.
447 Sutter St., Suite 405 #542
San Francisco, CA 94108

Ladies and Gentlemen:

This opinion is furnished to you in connection with a Registration Statement on Form S-8, as supplemented or amended from time to time (the "Registration Statement"), being filed by Sonder Holdings Inc., a Delaware corporation (the "Company"), with the U.S. Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), on the date hereof. The Registration Statement relates to the registration under the Securities Act of an aggregate of (a) 554,531 shares of common stock, par value \$0.0001 per share, of the Company ("Common Stock") which have become available for the issuance of awards under the Company's 2021 Equity Incentive Plan (the "2021 EIP"), pursuant to the automatic annual share increase provision of the 2021 EIP set forth in Section 3.2 thereof and (b) 110,906 shares of Common Stock which have become available for the issuance of awards under the Company's 2021 Employee Stock Purchase Plan (the "ESPP"), pursuant to the automatic annual share increase provision of the ESPP set forth in Section 13.1 thereof (collectively, the "Shares").

We have been requested by the Company to render this opinion letter with respect to the legality of the Shares being registered under the Registration Statement.

In connection with this opinion, we have examined and relied upon the originals or copies certified or otherwise identified to our satisfaction of (i) the Company's amended and restated certificate of incorporation, as amended, (ii) the Company's amended and restated bylaws and (iii) the Registration Statement, including all exhibits filed therewith, and have also examined and relied upon minutes of meetings and/or resolutions of the board of directors of the Company as provided to us by the Company, and such other documents as we have deemed necessary for purposes of rendering the opinion hereinafter set forth.

In addition to the foregoing, we have relied as to matters of fact upon the representations made by the Company and its representatives. In our examination of the foregoing documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies, the authenticity of the originals of such latter documents, the legal competence of all signatories to such documents and that each signatory to such document has or will have sufficient legal capacity to execute such document. Other than our examination of the documents indicated above, we have made no other examination in connection with this opinion.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

Based upon the foregoing and in reliance thereon, and subject to the qualifications, limitations, exceptions and assumptions set forth herein, we are of the opinion that the Shares have been duly authorized by the Company, and when issued and delivered by the Company to the 2021 EIP or the ESPP, as applicable, participants pursuant to the terms of the 2021 EIP or the ESPP, as applicable, and the underlying award agreements executed pursuant to such applicable plan in the manner contemplated by thereby, such Shares will be validly issued, fully paid and non-assessable shares of Common Stock.

This opinion letter speaks only as of the date hereof and we assume no obligation to update or supplement this opinion letter if any applicable laws change after the date of this opinion letter or if we become aware after the date of this opinion letter of any facts, whether existing before or arising after the date hereof, that might change the opinions expressed above.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not 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.

Very truly yours,

/s/ Sullivan & Worcester LLP
Sullivan & Worcester 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 September 26, 2024 relating to the financial statements of Sonder Holdings Inc., appearing in the Annual Report on Form 10-K of Sonder Holdings Inc. for the year ended December 31, 2023.

/s/ Deloitte & Touche LLP

San Francisco, California
November 14, 2024

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
Fees to be Paid	Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2021 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	554,531 (2)	\$ 2.56 (4)	\$ 1,419,599	0.0001531	\$ 217.34
	Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2021 Employee Stock Purchase Plan	Rule 457(c) and Rule 457(h)	110,906 (3)	\$ 2.18 (5)	\$ 241,775	0.0001531	\$ 37.02
Total Offering Amounts						\$ 1,661,374		\$ 254.36
Total Fee Offsets								—
Net Fee Due								\$ 254.36

(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 2021 Equity Incentive Plan (the "2021 EIP"). The number of shares of Common Stock available for issuance under the 2021 EIP increases automatically on the first day of each fiscal year of the Registrant beginning with the 2022 fiscal year and ending with the 2031 fiscal year, in an amount equal to the lesser of (i) 1,641,007 shares, (ii) 12.5% of the total number of shares of Common Stock outstanding as of immediately following the consummation of the business combination (the "Business Combination") with Gores Metropoulos II, Inc., a Delaware corporation and a special purpose acquisition company ("GM II"), whereby the original Sonder Holdings Inc., now Sonder Holdings LLC, became a wholly owned subsidiary of GM II, and GM II changed its name to Sonder Holdings Inc., (iii) 5% of the number of outstanding shares of Common Stock on the last day of the immediately preceding fiscal year and (iv) such number of shares determined by the Board of Directors (the "Board") or the Compensation Committee of the Board (the "Compensation Committee").

(3) Represents shares of Common Stock reserved for issuance pursuant to future awards under the 2021 Employee Stock Purchase Plan (the "ESPP"). The number of shares available for issuance under the ESPP increases automatically on the first day of each fiscal year of the Registrant beginning with the 2022 fiscal year and ending with the 2041 fiscal year, in an amount equal to the lesser of (i) 328,201 shares, (ii) 2.5% of the total number of shares of Common Stock outstanding immediately following the consummation of the Business Combination, (iii) 1% of the number of outstanding shares of Common Stock on the last day of the immediately preceding fiscal year or (iv) such number of shares determined by the Board or the Compensation Committee.

(4) 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 Select Market on November 7, 2024, which date is within five business days prior to the filing of this Registration Statement.

(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 Select Market on November 7, 2024, 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 ESPP. Pursuant to the ESPP, 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).