

Restoration Hardware Holdings Inc
Form S-1/A
May 13, 2013

As filed with the Securities and Exchange Commission on May 13, 2013

Registration No. 333-188185

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 2
to
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

RESTORATION HARDWARE HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

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| | | |
|---|--|--|
| (State or other jurisdiction of incorporation or organization) | (Primary Standard Industrial Classification Code Number) 15 Koch Road, Suite J Corte Madera, CA 94925 (415) 924-1005 | (I.R.S. Employer Identification Number) |
|---|--|--|

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

Carlos E. Alberini
Chief Executive Officer
15 Koch Road, Suite J
Corte Madera, CA 94925
(415) 924-1005

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

Copies to:

| | | |
|---|--|--|
| Stewart L. McDowell, Esq. Steven R. Shoemate, Esq. Gibson Dunn & Crutcher, LLP 555 Mission Street San Francisco, CA 94105 Tel: (415) 393-8200 Fax: (415) 986-5309 | Gavin B. Grover, Esq. John M. Rafferty, Esq. Andrew D. Thorpe, Esq. Morrison & Foerster LLP 425 Market Street San Francisco, CA 94105 Tel: (415) 268-7000 Fax: (415) 268-7522 | Sharon R. Flanagan, Esq. Justin L. Bastian, Esq. Sidley Austin LLP 555 California Street San Francisco, CA 94104 Tel: (415) 772-1200 Fax: (415) 772-7400 |
|---|--|--|

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

EXPLANATORY NOTE

This Amendment No. 2 to the Registration Statement on Form S-1 (Registration No. 333-188185) is being filed solely for the purposes of amending Item 16 of Part II of the Registration Statement to include the XBRL exhibits indicated in such Item. Accordingly, this Amendment No. 2 consists only of the facing page, this explanatory note and Part II to the Registration Statement. The XBRL information being included with this Amendment No. 2 had been previously included with the registrant's periodic reports filed pursuant to its reporting obligations under the Securities Exchange Act of 1934, as amended.

No changes are being made to Part I of the Registration Statement by this filing, and therefore it has been omitted.

PART II**INFORMATION NOT REQUIRED IN PROSPECTUS****Item 13. Other Expenses of Issuance and Distribution**

The following table sets forth the costs and expenses, other than the underwriting discount, payable in connection with the sale and distribution of the securities being registered. All amounts are estimated except the SEC registration fee and the FINRA filing fee. Except as otherwise noted, all the expenses below will be paid by us.

| | Amount to be paid |
|-----------------------------------|------------------------------|
| SEC Registration Fee | \$ 46,034 |
| FINRA Filing Fee | 51,124 |
| Legal Fees and Expenses | 915,000 |
| Accounting Fees and Expenses | 125,000 |
| Printing and Engraving Expenses | 200,000 |
| Blue Sky Fees and Expenses | 25,000 |
| Transfer Agent and Registrar Fees | 15,000 |
| Miscellaneous Expenses | 310,000 |
| Total | \$1,687,158 |

Item 14. Indemnification of Directors and Officers

Section 145 of the Delaware General Corporation Law (the "DGCL") permits a corporation to include in its charter documents, and in agreements between the corporation and its directors and officers, provisions expanding the scope of indemnification beyond that specifically provided by the current law.

Our certificate of incorporation provides that our directors will not be liable for monetary damages for breach of fiduciary duty.

Our bylaws provide that we will indemnify our directors and officers to the fullest extent permitted by the DGCL. Our bylaws provide for the indemnification of officers and directors acting on our behalf if this person acted in good faith and in a manner reasonably believed to be in and not opposed to our best interest, and, with respect to any criminal action or proceeding, the indemnified party had no reason to believe his or her conduct was unlawful.

We have entered into indemnification agreements with each of our executive officers and directors, in addition to indemnification provided for in our charter documents, and we intend to enter into indemnification agreements with any new directors and executive officers in the future. The indemnification agreements provide the executive officers and directors with contractual rights to indemnification, expense advancement and reimbursement, to the fullest extent permitted under the DGCL.

The underwriting agreement (Exhibit 1.1 hereto) provides for indemnification by the underwriters of us, and indemnification of the underwriters by us for certain liabilities, including liabilities arising under the Securities Act of 1933, as amended, in connection with matters specifically provided in writing by the underwriters for inclusion in the registration statement.

We have purchased and intend to maintain insurance on behalf of us and any person who is or was a director or officer against any loss arising from any claim asserted against him or her and incurred by him or her in that capacity, subject to certain exclusions and limits of the amount of coverage.

Item 15. Recent Sales of Unregistered Securities

In August 2011 and November 2012, as described in the prospectus that is a part of this registration statement, a total of 28,199,041 shares of common stock were issued by Restoration Hardware Holdings, Inc. to Home Holdings, LLC. There were no underwriters employed in connection with these transactions, which were made in reliance upon Section 4(2) of the Securities Act (or Rule 501 of Regulation D promulgated thereunder). No other securities were sold by Restoration Hardware Holdings, Inc. within the past three fiscal years that were not registered under the Securities Act of 1933, as amended (the Securities Act).

Item 16. Exhibits and Financial Statement Schedules

(a) Exhibits

The exhibit index attached hereto is incorporated herein by reference.

(b) Financial Statement Schedules

Financial statement schedules have been omitted because the information required to be set forth therein is not applicable or is shown in the financial statements or notes thereto.

Item 17. Undertakings

Insofar as indemnification for liabilities arising under the Securities Act may be permitted as to directors, officers and controlling persons of the registrant pursuant to the provisions described in Item 14, or otherwise, we have been advised that in the opinion of the SEC 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, we will, unless in the opinion of our counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by us is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes that:

- (1) For purposes of determining any liability under the Securities Act, the information omitted from the form of prospectus as filed as part of this Registration Statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this Registration Statement as of the time it was declared effective.
- (2) For the purpose of determining any liability under the Securities Act, each post-effective amendment that contains a form of prospectus shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

The undersigned registrant hereby further undertakes that:

If the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

Signatures

Pursuant to the requirements of the Securities Act of 1933, we have duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Corte Madera, State of California, on the 13th day of May, 2013.

RESTORATION HARDWARE HOLDINGS, INC.

By: /s/ Carlos Alberini
Carlos Alberini

Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement on Form S-1 has been signed by the following persons in the capacities and on the dates indicated.

| Signature | Title | Date |
|--|---|--------------|
| /s/ Carlos Alberini Carlos Alberini | Chief Executive Officer and Director (Principal Executive Officer) | May 13, 2013 |
| /s/ Karen Boone Karen Boone | Chief Financial Officer and Principal Accounting Officer (Principal Financial and Principal Accounting Officer) | May 13, 2013 |
| * | Director | May 13, 2013 |
| Eri Chaya | | |
| * | Director | May 13, 2013 |
| J. Michael Chu | | |
| * | Director | May 13, 2013 |
| Mark Demilio | | |
| * | Director | May 13, 2013 |
| William Forrest | | |
| * | Director | May 13, 2013 |
| Thomas Mottola | | |
| * | Director | May 13, 2013 |
| Barry Sternlicht | | |

*By: /s/ Carlos Alberini
Carlos Alberini
Attorney-in-Fact

EXHIBIT INDEX

| Exhibit Number | Exhibit Description | Incorporated by Reference | | | | Filed Herewith |
|-------------------|--|---------------------------|----------------|-------------------------|-------------------|-------------------|
| | | Form | File Number | Date of First Filing | Exhibit Number | |
| 1.1* | Form of Underwriting Agreement | | | | | X |
| 3.1 | Certificate of Incorporation of Restoration Hardware Holdings, Inc. | 10-K | 001-35720 | April 26, 2013 | 3.1 | |
| 3.2 | Bylaws of Restoration Hardware Holdings, Inc. | 10-K | 011-35720 | April 26, 2013 | 3.2 | |
| 4.1 | Form of Restoration Hardware Holdings, Inc. s Common Stock Certificate | S-1 | 333-176767 | October 23, 2012 | 4.1 | |
| 5.1* | Opinion of Morrison & Foerster LLP | | | | | X |
| 10.1 | Form of Indemnification Agreement entered into by and between Restoration Hardware Holdings, Inc. and each of its directors | S-1 | 333-176767 | October 23, 2012 | 10.4 | |
| 10.2 | First Amendment to Ninth Amended and Restated Credit Agreement dated as of January 6, 2012, by and among Restoration Hardware, Inc., as lead borrower, Restoration Hardware Canada, Inc., as Canadian borrower, the other borrowers party thereto, the guarantors party thereto, the lenders party thereto and Bank of America, N.A., as administrative agent and collateral agent | S-1 | 333-176767 | June 26, 2012 | 10.5 | |
| 10.3 | Ninth Amended and Restated Credit Agreement dated as of August 3, 2011, by and among Restoration Hardware, Inc., as lead borrower, Restoration Hardware Canada, Inc., as Canadian borrower, the other borrowers party thereto, the guarantors party thereto, the lenders from time to time party thereto and Bank of America, N.A., as administrative agent and collateral agent | S-1 | 333-176767 | June 26, 2012 | 10.6 | |
| 10.4 | Stockholders Agreement dated as of November 7, 2012, by and between Restoration Hardware Holdings, Inc., and Home Holdings, LLC | 10-K | 001-35720 | April 26, 2013 | 10.4 | |
| 10.5 | Registration Rights Agreement dated as of November 7, 2012, by and among Restoration Hardware Holdings, Inc., Home Holdings, LLC, CP Home Holdings, LLC, Tower Three Home, LLC, and the other parties thereto | 10-K | 001-35720 | April 26, 2013 | 10.5 | |
| 10.7 | Advisory Services Agreement dated as of October 20, 2012, between Restoration Hardware, Inc. and Gary Friedman | S-1 | 333-176767 | October 31, 2012 | 10.18 | |
| 10.8 | Employment Agreement dated as of November 1, 2012 by and between Restoration Hardware, Inc. and Carlos Alberini | 10-K | 001-35720 | April 26, 2013 | 10.8 | |
| 10.9 | Employment Agreement dated as of November 1, 2012, by and between Restoration Hardware, Inc. and Karen Boone | 10-K | 001-35720 | April 26, 2013 | 10.9 | |
| 10.10 | Amended and Restated Offer Letter, between Restoration Hardware, Inc. and Ken Dunaj | S-1 | 333-176767 | October 23, 2012 | 10.3 | |
| 10.11 | 2012 Equity Replacement Plan and related documents | S-8 | 333-184716 | November 2, 2012 | 4.2 | |
| 10.12 | 2012 Stock Incentive Plan and related documents | S-8 | 333-184716 | November 2, 2012 | 4.3 | |
| 10.13 | 2012 Stock Option Plan and related documents | S-8 | 333-184716 | November 2, 2012 | 4.4 | |
| 21.1 | Subsidiary List | S-1 | 333-176767 | June 26, 2012 | 21.1 | |
| 23.1* | Consent of PricewaterhouseCoopers LLP | | | | | X |
| 24.1* | Power of Attorney (included on signature page) | | | | | X |
| 101.INS | XBRL Instance Document | | | | | X |
| 101.SCH | XBRL Taxonomy Extension Scheme | | | | | X |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase | | | | | X |

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| 101.DEF | XBRL Taxonomy Extension Definition Linkbase Document | X |
| 101.LAB | XBRL Taxonomy Extension Label Linkbase | X |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase | X |

Indicates a management contract or compensatory plan or arrangement.

* Previously filed.