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

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

THE BEAUTY HEALTH COMPANY

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of
incorporation or organization)

85-1908962

(IRS Employer
Identification No.)

2165 Spring Street, Long Beach, CA 90806
(Address of Principal Executive Offices) (ZIP Code)

**The Beauty Health Company 2021 Incentive Award Plan
The Beauty Health Company 2021 Employee Stock Purchase Plan**
(Full title of the plan)

Liyuan Woo
Chief Financial Officer
2165 Spring Street
Long Beach, CA 90806
(Name and address of agent for service)

(800) 603-4996
(Telephone number, including area code, of agent for service)

Copy to:
Brent T. Epstein, Esq.
Latham & Watkins LLP
355 South Grand Avenue
Los Angeles, CA 90071
(213) 485-1234

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
Non-accelerated filer

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 the Securities Act.

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
Class A common stock, par value \$0.0001 per share	16,839,640 (2)	\$25.12 (3)	\$423,011,748	\$46,151

(1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of Class A common stock, par value \$0.0001 per share (“Common Stock”), of The Beauty Health Company (the “Company”) that become issuable under the Company’s 2021 Incentive Award Plan (the “Incentive Plan”) and the Company’s 2021 Employee Stock Purchase Plan (the “ESPP”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding shares of Common Stock.

(2) Represents (i) 14,839,640 shares of Common Stock reserved for issuance under the Incentive Plan and (ii) 2,000,000 shares of Common Stock reserved for issuance under the ESPP.

(3) Pursuant to Rule 457(c) and Rule 457(h) of the Securities Act, and estimated solely for the purposes of calculating the amount of the registration fee, the proposed maximum offering price is based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Capital Market on September 9, 2021.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.

Not required to be filed with this Registration Statement.

Item 2. Registrant Information and Employee Plan Annual Information.

Not required to be filed with this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed or to be filed (other than portions of those documents furnished or otherwise not deemed filed) by the Company with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated into this Registration Statement by reference, as of their respective dates:

- (1) The Company’s Annual Report on Form 10-K filed with the Commission on [March 18, 2021](#) and Amendment No. 1 to such Annual Report on Form 10-K filed with the Commission on [May 28, 2021](#) (File No. 001-39565);
- (2) The Company’s Quarterly Reports on Form 10-Q filed with the Commission on [July 1, 2021](#) and [August 13, 2021](#) (File No. 001-39565);
- (3) The Company’s Current Reports on Form 8-K filed with the Commission on [April 19, 2021](#), [April 26, 2021](#) (as amended by Amendment No. 1 to such Current Report on Form 8-K filed with the Commission on [April 27, 2021](#)), [April 30, 2021](#), [May 10, 2021](#) (as amended by Amendment No. 1 to such Current Report on Form 8-K filed with the Commission on [May 20, 2021](#) and Amendment No. 2 to such Current Report on Form 8-K filed with the Commission on [July 12, 2021](#)), [June 16, 2021](#), [September 8, 2021](#) and [September 10, 2021](#) (each, File No. 001-39565), and in each case excluding Items 2.02 and 7.01;
- (4) The description of the Company’s Common Stock contained in the Company’s Registration Statement on Form 8-A dated [September 25, 2020](#) (File No. 001-39565) filed under the Exchange Act, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Exchange Act subsequent to 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 then remaining unsold shall be deregistered, shall be deemed to be incorporated by reference in the Registration Statement and to be a part thereof from the date of the filing of such documents.

For purposes of this Registration Statement and the related prospectus, any statement contained in a document incorporated or deemed to be incorporated by reference shall be deemed to be modified or superseded to the extent that a statement contained herein or in a subsequently filed document which also is or is deemed to be incorporated herein by reference modifies or replaces such statement. Any statement so modified shall not be deemed in its unmodified form to constitute part of this Registration Statement or the related prospectus.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Subsection (a) of Section 145 of the General Corporation Law of the State of Delaware (the "DGCL") empowers a corporation to indemnify any person who was or is a party or who is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person's conduct was unlawful.

Subsection (b) of Section 145 empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person acted in any of the capacities set forth above, against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Section 145 further provides that to the extent a director or officer of a corporation has been successful on the merits or otherwise in the defense of any action, suit or proceeding referred to in subsections (a) and (b) of Section 145, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and the indemnification provided for by Section 145 shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of such person's heirs, executors and administrators. Section 145 also empowers the corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his status as such, whether or not the corporation would have the power to indemnify such person against such liabilities under Section 145.

Section 102(b)(7) of the DGCL provides that a corporation's certificate of incorporation may contain a provision eliminating or limiting the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, provided that such provision shall not eliminate or limit the liability of a director (i) for any breach of the director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL, or (iv) for any transaction from which the director derived an improper personal benefit.

Additionally, the Company's Second Amended and Restated Certificate of Incorporation limits the liability of the Company's directors to the fullest extent permitted by the DGCL, and the Company's bylaws provide that the Company will indemnify them to the fullest extent permitted by such law. The Company has entered into and expects to continue to enter into agreements to indemnify its directors, executive officers and other employees as determined by the Company's board of directors. Under the terms of such indemnification agreements, the Company is required to indemnify each of its directors and officers, to the fullest extent permitted by the laws of the state of Delaware, if the basis of the indemnitee's involvement was by reason of the fact that the indemnitee is or was a director or officer of the Company or was serving at the Company's request in an official capacity for another entity. The Company must indemnify its officers and directors under the circumstances and to the extent provided for therein, from and against all

losses, claims, damages, liabilities, joint or several, expenses (including legal fees and expenses), judgments, fines, penalties, interest, settlements or other amounts arising from any and all threatened, pending or completed claim, demand, action, suit or proceeding, whether civil, criminal, administrative or investigative, and whether formal or informal, and including appeals, in which he or she may be involved, or is threatened to be involved, as a party or otherwise, to the fullest extent permitted under the DGCL and the Company's bylaws. The indemnification agreements also require the Company, if so requested, to advance all reasonable fees, expenses, charges and other costs that such director or officer incurred, provided that such person will return any such advance if it is ultimately determined that such person is not entitled to indemnification by the Company. Any claims for indemnification by the Company's directors and officers may reduce the Company's available funds to satisfy successful third-party claims against the Company and may reduce the amount of money available to the Company.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The following documents are filed as exhibits to this Registration Statement:

Exhibit Number	Exhibit Index
4.1	Second Amended and Restated Certificate of Incorporation of The Beauty Health Company (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-39565), filed with the Commission on May 10, 2021)
4.2	Amended and Restated Bylaws of The Beauty Health Company (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-39565), filed with the Commission on May 10, 2021)
5.1*	Opinion of Latham & Watkins LLP
23.1*	Consent of Deloitte & Touche LLP (with respect to LCP Edge Intermediate, Inc. consolidated financial statements)
23.2*	Consent of Marcum LLP (with respect to The Beauty Health Company (formerly known as Vesper Healthcare Acquisition Corp.) financial statements)
23.3*	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1*	Power of Attorney (included on the signature page hereto)
99.1	The Beauty Health Company 2021 Incentive Award Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (File No. 001-39565), filed with the Commission on April 30, 2021)
99.2	The Beauty Health Company 2021 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.2 to the Registrant's Current Report on Form 8-K (File No. 001-39565), filed with the Commission on April 30, 2021)

* Filed herewith.

Item 9. Undertakings.

A. The Company 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 this 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 this 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 this Registration Statement or any material change to such information in this Registration Statement;

Provided, however, that paragraphs (A)(1)(i) and (A)(1)(ii) shall not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this 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 therein, 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 undersigned Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company'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 this 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 Company pursuant to the foregoing provisions, or otherwise, the Company 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. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company 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 Company 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 of 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, 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 Long Beach, State of California, on September 10, 2021.

The Beauty Health Company

By: /s/ Clinton E. Carnell

Name: Clinton E. Carnell

Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that each person whose signature appears below hereby severally constitutes and appoints each of Brenton L. Saunders, Clinton E. Carnell or Liyuan Woo, acting alone or together with another attorney-in-fact, as such person's true and lawful attorney-in-fact and agent, each acting alone, with full power of substitution and resubstitution, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and all documents relating thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto such attorneys-in-fact and agents, each acting alone, full power and authority to do and perform each and every act and thing necessary or advisable to be done in and about the premises, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that such attorneys-in-fact and agents, each acting alone, or such person's substitute or substitutes, lawfully may do or cause to be done by virtue hereof.

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

Signature	Title	Date
<u>/s/ Clinton E. Carnell</u> Clinton E. Carnell	Chief Executive Officer and Director (Principal Executive Officer)	September 10, 2021
<u>/s/ Liyuan Woo</u> Liyuan Woo	Chief Financial Officer (Principal Financial Officer)	September 10, 2021
<u>/s/ Brenton L. Saunders</u> Brenton L. Saunders	Executive Chairman	September 10, 2021
<u>/s/ Michael D. Capellas</u> Michael D. Capellas	Director	September 10, 2021
<u>/s/ Julius Few</u> Julius Few	Director	September 10, 2021
<u>/s/ Desiree Gruber</u> Desiree Gruber	Director	September 10, 2021
<u>/s/ Michelle Kerrick</u> Michelle Kerrick	Director	September 10, 2021
<u>/s/ Brian Miller</u> Brian Miller	Director	September 10, 2021
<u>/s/ Doug Schillinger</u> Doug Schillinger	Director	September 10, 2021

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FIRM / AFFILIATE OFFICES

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September 10, 2021

The Beauty Health Company
 2165 Spring Street
 Long Beach, CA 90806

Re: Registration Statement on Form S-8; 16,839,640 shares of Class A common stock, par value \$0.0001 per share, of The Beauty Health Company

Ladies and Gentlemen:

We have acted as special counsel to The Beauty Health Company, a Delaware corporation (the "Company"), in connection with the registration by the Company of an aggregate of 16,839,640 shares of its Class A common stock, par value \$0.0001 per share (the "Common Stock"), consisting of (i) 14,839,640 shares of Common Stock (the "Incentive Plan Shares") issuable under the Company's 2021 Incentive Award Plan (the "Incentive Plan") and (ii) 2,000,000 shares of Common Stock (together with the Incentive Plan Shares, the "Shares") issuable under the Company's 2021 Employee Stock Purchase Plan (together with the Incentive Plan, the "Plans"). The Shares are included in a registration statement on Form S-8 under the Securities Act of 1933, as amended (the "Act"), filed with the Securities and Exchange Commission (the "Commission") on September 10, 2021 (the "Registration Statement"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related prospectuses, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware (the "DGCL") and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plans, assuming in each case that the individual grants or awards under the Plans are duly authorized by all necessary corporate

action and duly granted or awarded and exercised in accordance with the requirements of the law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. 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 Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 24, 2021, relating to the financial statements of LCP Edge Intermediate, Inc. as of December 31, 2020 and 2019 and for each of the three years in the period ended December 31, 2020, appearing in the Proxy Statement filed on March 24, 2021.

/s/ Deloitte & Touche LLP

Los Angeles, California

September 10, 2021

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of The Beauty Health Company's (formerly known as Vesper Healthcare Acquisition Corp.) on Form S-8 of our report dated March 17, 2021, except for the effects of the restatement discussed in Note 2 and the 4th paragraph in Note 12, as to which the date is May 27, 2021, with respect to our audit of the financial statements of The Beauty Health Company (formerly known as Vesper Healthcare Acquisition Corp.) as of December 31, 2020 and for the period from July 8, 2020 (inception) through December 31, 2020, appearing in the Annual Report on Form 10-K/A of The Beauty Health Company (formerly known as Vesper Healthcare Acquisition Corp.). We were dismissed as auditors on July 9, 2021 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements appearing in such Prospectus for the periods after the date of our dismissal.

/s/ Marcum LLP

Marcum LLP

New York, New York

September 9, 2021