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

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

PFSweb, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

505 Millennium Drive, Allen, Texas
(Address of principal executive offices)

75-2837058
(I.R.S. Employer
Identification Number)

75013
(Zip Code)

Amended and Restated PFSweb, Inc. 2020 Stock and Incentive Plan
(Full Title of the Plan)

THOMAS J. MADDEN
Chief Financial Officer
PFSweb, Inc.

505 Millennium Drive, Allen, Texas 75013
(Name and address of agent for service)

(972) 881-2900
(Telephone number, including area code, of agent for service)

With a copy to:
MELANIE KLINT
General Counsel
PFSweb, Inc.

505 Millennium Drive, Allen, Texas 75013
(972) 881-2900

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	x
Non-accelerated filer	<input type="checkbox"/>	Smaller Reporting Company	x
		Emerging growth company	<input 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.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered⁽¹⁾	Proposed maximum offering price per share⁽²⁾	Proposed maximum aggregate offering price⁽²⁾	Amount of registration fee
Common Stock, par value \$0.001 per share	1,000,000	12.72	12,720,000	1,387.75

- (1) Represents additional shares of common stock that may be issued pursuant to the grant or exercise of awards under the Amended and Restated PFSweb, Inc. 2020 Stock and Incentive Plan (the "Plan"), including additional shares that may become issuable in accordance with the adjustment provisions of the Plan. The additional 1,000,000 shares were approved by the Company's stockholders at its 2021 Annual Meeting of Stockholders held on July 27, 2021.
- (2) Determined pursuant to Rule 457(c) under the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee, based on the average of the high and low sales prices of PFSweb, Inc.'s common stock as reported on the Nasdaq Capital Market on August 5, 2021.

REGISTRATION OF ADDITIONAL SHARES PURSUANT TO GENERAL INSTRUCTION E

Pursuant to General Instruction E of Form S-8, PFSweb, Inc. (the "Company") is filing this Registration Statement with the Securities and Exchange Commission (the "SEC") to register 1,000,000 additional shares of its common stock, \$0.001 par value per share, under the Amended and Restated PFSweb, Inc. 2020 Stock and Incentive Plan (the "Plan"). The additional shares, as included in the Plan, were approved by the Company's stockholders at its 2021 Annual Meeting of Stockholders held on July 27, 2021. This Registration Statement hereby incorporates by reference the contents of the Registrant's registration statement on Form S-8 filed with the SEC on July 2, 2020 (Registration No. 333-239665).

Item 8. Exhibits

The following are filed as exhibits to this registration statement:

<u>Exhibit No.</u>	<u>Description of Exhibits</u>
5	Opinion of Counsel
23.1	Consent of BDO USA, LLP
23.2	Consent of Counsel (included in Exhibit No. 5)
24	Power of Attorney (included on the signature page)
99.1	Amended and Restated PFSweb, Inc. 2020 Stock and Incentive Plan

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company 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 Allen, State of Texas, on August 6, 2021.

PFSWEB, INC.

By: /s/Thomas J. Madden
Thomas J. Madden,
Executive Vice President and Chief Financial Officer

Each person whose signature to this Registration Statement appears below hereby appoints Thomas J. Madden as his or her attorney-in-fact to sign on his or her behalf individually and in the capacity stated below and to file all amendments and post-effective amendments to this Registration Statement, and any and all instruments or documents filed as a part of or in connection with this Registration Statement or the amendments thereto, and the attorney-in-fact, or either of them, may make such changes and additions to this Registration Statement as the attorney-in-fact, or either of them, may deem necessary or appropriate.

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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Michael Willoughby</u> Michael Willoughby	Chief Executive Officer (Principal Executive Officer)	August 6, 2021
<u>/s/ Thomas J. Madden</u> Thomas J. Madden	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	August 6, 2021
<u>/s/ Stephanie DelaCruz</u> Stephanie DelaCruz	Vice President Corporate Controller and Chief Accounting Officer (Principal Accounting Officer)	August 6, 2021
<u>/s/ Monica Luechtefeld</u> Monica Luechtefeld	Chairman of the Board	August 6, 2021
<u>/s/ David I. Beatson</u> David I. Beatson	Director	August 6, 2021
<u>/s/ Benjamin Rosenzweig</u> Benjamin Rosenzweig	Director	August 6, 2021
<u>/s/ Shinichi Nagakura</u> Shinichi Nagakura	Director	August 6, 2021
<u>/s/ Robert Frankfurt</u> Robert Frankfurt	Director	August 6, 2021
<u>/s/ G. Mercedes De Luca</u> G. Mercedes De Luca	Director	August 6, 2021

August 6, 2021

Board of Directors

PFSweb, Inc.

505 Millennium Drive

Allen, TX 75013

Ladies and Gentlemen:

As the General Counsel of PFSweb, Inc. a Delaware corporation (the "Company"), I have been requested to render this opinion in connection with the preparation and filing by the Company of a registration statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission relating to the registration under the Securities Act of 1933, as amended, of an additional 1,000,000 shares of the Company's Common Stock, \$0.001 par value per share (the "Shares"), that may be issued from time to time pursuant to the Amended and Restated PFSweb, Inc. 2020 Stock and Incentive Plan (the "Plan").

In connection with the foregoing, I have reviewed the originals, or copies certified or otherwise identified to my satisfaction and knowledge as copies of originals, of the (i) Registration Statement, as reviewed by outside counsel, (ii) the certificate of incorporation and bylaws of the Company, in each case as amended and restated to date, and (iii) such other agreements, instruments, documents and corporate records of the Company as I have deemed necessary or appropriate as a basis for this opinion hereinafter expressed.

In my review, I have assumed the genuineness of all signatures, the authenticity of the originals of all documents, certificates and instruments submitted to me, the conformity with the originals of all documents submitted to me as copies and, as to matters of fact, the truthfulness of the representations made in certificates of public officials and officers of the Company. I have not independently established the validity of the foregoing assumptions.

My opinion set forth below is based on the text of the Plan as referenced in the Exhibit Index of the Registration Statement, and limited to the General Corporation Law of the State of Delaware, including the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting such law, and I do not express any opinion herein concerning any other law.

Based upon the foregoing and subject to the qualifications set forth herein, I am of the opinion that the Shares have been duly authorized by the Company and, when issued and delivered by the Company in accordance with the terms of the Plan, as applicable, the Shares will be validly issued, fully paid and non-assessable.

I am admitted to practice in the State of Texas and New York State and do not purport to be an expert on the laws of any other jurisdiction other than the laws of the State of Texas and New York and Federal law. This opinion letter speaks only as of the date hereof and as to the laws covered hereby only as they are in effect on the date hereof. I expressly disclaim any responsibility to advise you of any development or circumstance of any kind, including any change of law or fact that may occur after the date of this opinion letter that might affect the opinions expressed herein.

I understand that this opinion is to be used in connection with the Registration Statement. I hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, I do not thereby concede that I am in the category of persons whose consent is required under the Securities Act or the General Rules and Regulations of the Commission promulgated thereunder.

Best regards,

/s/ Melanie S. Klint

Melanie S. Klint

VP, General Counsel & Secretary

PFSW | www.pfsweb.com

p: 972.881.2900 x 5395

Consent of Independent Registered Public Accounting Firm

PFSweb, Inc.

Allen, Texas

We hereby consent to the incorporation by reference in the Prospectus constituting a part of this Registration Statement of our reports dated March 31, 2021, relating to the consolidated financial statements and the effectiveness of PFSweb, Inc.'s internal control over financial reporting of PFSweb, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2020.

/s/ BDO USA,LLP

Dallas, Texas
August 6, 2021