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

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

UNIFI, INC.

(Exact name of registrant as specified in its charter)

New York

(State or other jurisdiction of
incorporation or organization)

11-2165495

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

**7201 West Friendly Avenue
Greensboro, North Carolina 27410**
(Address of Principal Executive Offices)(Zip Code)

Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan
(Full title of the plan)

**Gregory K. Sigmon
Executive Vice President
General Counsel
Corporate Secretary
Unifi, Inc.
7201 West Friendly Avenue
Greensboro, North Carolina 27410**
(Name and address of agent for service)

(336) 294-4410
(Telephone number, including area code, of agent for service)

Copies to:

**Daniel L. Johnson, Jr., Esq.
Moore & Van Allen PLLC
100 North Tryon Street, Suite 4700
Charlotte, North Carolina 28202-4003
(704) 331-1000**

EXPLANATORY NOTE

On October 31, 2023, the shareholders of the registrant approved the First Amendment to the Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan (the "First Amendment") that increased the number of shares of the registrant's common stock, par value \$0.10 per share, reserved for issuance under the Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan (as amended by the First Amendment, the "Plan") by 1,100,000 shares (the "Additional Shares"). The registrant is filing this registration statement on Form S-8 to register the Additional Shares for issuance under the Plan. The Additional Shares are securities of the same class and relate to the same employee benefit plan, the Plan, as those securities registered on the registrant's registration statement on Form S-8 filed with the Securities and Exchange Commission on December 21, 2020 (Registration No. 333-251549) (the "Prior Registration Statement"). Accordingly, pursuant to General Instruction E to Form S-8, the registrant hereby incorporates by reference herein the contents of the Prior Registration Statement and hereby deems such contents to be a part hereof, except as otherwise updated or modified hereby.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
5.1*	Opinion of Moore & Van Allen PLLC.
23.1*	Consent of KPMG LLP.
23.2*	Consent of Moore & Van Allen PLLC (included in Exhibit 5.1).
24.1*	Power of Attorney (included on the signature pages to this registration statement).
99.1	Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan (incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K filed November 2, 2020 (File No. 001-10542)).
99.2	First Amendment to the Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan (incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K filed October 31, 2023 (File No. 001-10542)).
107.1*	Calculation of Filing Fee Tables.

* Filed herewith.

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 Greensboro, State of North Carolina, on this twentieth day of March, 2024.

UNIFI, INC.

By: /s/ EDMUND M. INGLE
Edmund M. Ingle
Chief Executive Officer

POWER OF ATTORNEY

Each of the undersigned directors and officers of the above-named registrant, by his or her execution hereof, hereby constitutes and appoints Edmund M. Ingle and Andrew J. Eaker, and each of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, to do any and all acts and things for him or her, and in his or her name, place and stead, to execute any and all amendments (including post-effective amendments) to such registration statement and any related registration statement (or amendment thereto) pursuant to Rule 462(b) under the Securities Act of 1933, and to file the same, together with all exhibits and schedules thereto and all other documents in connection therewith, with the Securities and Exchange Commission and with such state securities authorities as may be appropriate, 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, necessary or advisable to be done in and about the premises, as fully and to all intents and purposes as the undersigned might or could do in person, and hereby ratifying and confirming all the acts of said attorneys-in-fact and agents, or any of them, or their substitutes, which they may lawfully do in the premises 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 indicated on this twentieth day of March, 2024:

<u>Signature</u>	<u>Title</u>
<u>/s/ EDMUND M. INGLE</u> Edmund M. Ingle	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ ANDREW J. EAKER</u> Andrew J. Eaker	Executive Vice President & Chief Financial Officer Treasurer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ EMMA S. BATTLE</u> Emma S. Battle	Director
<u>/s/ FRANCIS S. BLAKE</u> Francis S. Blake	Director
<u>/s/ ALBERT P. CAREY</u> Albert P. Carey	Executive Chairman
<u>/s/ KENNETH G. LANGONE</u> Kenneth G. Langone	Director

/s/ SUZANNE M. PRESENT
Suzanne M. Present

Lead Independent Director

/s/ RHONDA L. RAMLO
Rhonda L. Ramlo

Director

/s/ EVA T. ZLOTNICKA
Eva T. Zlotnicka

Director

[Letterhead of Moore & Van Allen PLLC]

March 20, 2024

Unifi, Inc.
7201 West Friendly Avenue
Greensboro, North Carolina 27410

Re: Unifi, Inc. – Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Unifi, Inc., a New York corporation (the “Company”), in connection with the registration statement on Form S-8 (the “Registration Statement”) that is being filed on the date hereof with the Securities and Exchange Commission (the “Commission”) by the Company pursuant to the Securities Act of 1933, as amended (the “Securities Act”), relating to the registration of an additional 1,100,000 shares (the “Shares”) of the Company’s common stock, par value \$0.10 per share, which may be issued pursuant to the Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan, as amended (the “Plan”).

In rendering our opinion, we have examined, and are familiar with, and have relied as to factual matters solely upon, originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records or other instruments as we have deemed necessary or appropriate for the purpose of the opinion set forth herein, including, without limitation (i) the Registration Statement, (ii) the Plan, (iii) the Company’s Restated Certificate of Incorporation, (iv) the Company’s Amended and Restated By-laws, as amended, and (v) certain actions of the Company’s board of directors and shareholders reflected in the Company’s minute book (collectively, the “Registration Documents”).

In rendering our opinion, we have assumed the legal capacity and competency of all natural persons executing documents and certificates submitted to us, the genuineness of all signatures, the compliance with fiduciary duties, the authenticity of original and certified documents submitted to us, and the conformity to original or certified documents of all copies submitted to us as conformed or reproduction copies. As to various questions of fact relevant to the opinion expressed herein, we have relied upon, and assumed the accuracy and completeness of, statements contained in the Registration Documents and certificates or comparable documents and oral or written statements and other information of or from public officials and officers and representatives of the Company and others.

Based upon the foregoing and subject to the limitations, qualifications and assumptions set forth herein, we are of the opinion that the Shares have been duly authorized by the Company and, when issued and sold by the Company pursuant to the Registration Statement and in accordance with the terms and conditions of the Plan, will be validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to the Business Corporation Law of the State of New York as currently in effect, and no opinion is expressed with respect to such law as subsequently amended, or any other laws, or any effect that such amended or other laws may have on the opinion expressed herein. The opinion expressed herein is limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated herein. The opinion expressed herein is given as of the date hereof, and we undertake no obligation to advise you of any changes in applicable laws after the date hereof or of any facts that might change the opinion expressed herein that we may become aware of after the date hereof or for any other reason.

We hereby consent to the filing of this opinion letter with the Commission as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of such persons whose consent is required under Section 7 of the Securities Act or the rules and regulations promulgated thereunder by the Commission.

Very truly yours,

/s/ MOORE & VAN ALLEN PLLC

MOORE & VAN ALLEN PLLC

[Letterhead of KPMG LLP]

Consent of Independent Registered Public Accounting Firm

We consent to the use of our reports dated August 25, 2023, with respect to the consolidated financial statements of Unifi, Inc., and the effectiveness of internal control over financial reporting, incorporated herein by reference.

/s/ KPMG LLP
Winston-Salem, North Carolina
March 20, 2024

Calculation of Filing Fee Tables

S-8
(Form Type)

UNIFI, 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 (2)	Maximum Aggregate Offering Price (2)	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.10 per share	Other	1,100,000 shares	\$5.77	\$6,347,000	0.00014760	\$936.82
Total Offering Amounts					\$6,347,000		\$936.82
Total Fee Offsets							—
Net Fee Due							\$936.82

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), the registration statement on Form S-8 to which this exhibit relates also covers any additional shares of the registrant’s common stock that may become issuable under the Unifi, Inc. Second Amended and Restated 2013 Incentive Compensation Plan, as amended, by reason of any stock split, stock dividend or other similar transaction.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act, based upon the average of the high and low prices of the registrant’s common stock as reported on the New York Stock Exchange on March 14, 2024.