

SKULLCANDY, INC.

FORM S-8 POS (Post-Effective Amendment to an S-8 filing)

Filed 10/03/16

Address	1441 West Ute Blvd SUITE 250 park City, UT 84098
Telephone	435-940-1545
CIK	0001423542
Symbol	SKUL
SIC Code	3651 - Household Audio and Video Equipment
Industry	Household Electronics
Sector	Technology
Fiscal Year	12/31

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

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

SKULLCANDY, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

56-2362196
(I.R.S. Employer
Identification Number)

1441 West Ute. Blvd, Suite 250
Park City, Utah
(Address of principle executive offices)

84098
(Zip Code)

(435) 940-1545
(Registrants telephone number, including area code):

Not Applicable
(Former name or former address, if changed since last report)

Amended and Restated Skullcandy, Inc. 2011 Incentive Award Plan
(Full title of the plans)

Patrick Grosso
Vice President, Strategic Initiatives and Corporate Affairs,
Chief Legal Officer and Corporate Secretary
Skullcandy, Inc.
1441 West Ute. Blvd, Suite 250
Park City, Utah 84098
(435) 940-1545
(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

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definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

DEREGISTRATION OF SHARES

This Post-Effective Amendment No. 1 to the Registration Statement on Form S-8, which was originally filed on August 5, 2014 (File No. 333-197884) (the “Registration Statement”) of Skullcandy, Inc., a Delaware corporation (the “Company”), is being filed to deregister all shares of common stock of the Company that had been registered and remain unsold under such Registration Statement.

On August 23, 2016, the Company entered into an Agreement and Plan of Merger (the “Merger Agreement”) with MRSK Hold Co., a Delaware corporation (“Parent”), and MRSL Merger Co., a Delaware corporation and a direct wholly owned subsidiary of Parent (“Merger Sub”), providing for, among other things, the merger of Merger Sub with and into the Company, with the Company surviving as a wholly owned subsidiary of Parent (the “Merger”). The Merger became effective on October 3, 2016 pursuant to the Certificate of Merger filed with the Secretary of State of the State of Delaware.

As a result of the Merger, the Company has terminated all offerings of its securities pursuant to its existing registration statements, including the Registration Statement. In accordance with an undertaking made by the Company in the Registration Statement to remove from registration, by means of a post-effective amendment, any securities that remain unsold at the termination of the offering, the Company hereby amends the Registration Statement by removing from registration all shares of common stock of the Company registered under the Registration Statement that remain unsold.

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 Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in Park City, State of Utah, on October 3, 2016.

SKULLCANDY, INC.

By: /s/ Patrick Grosso

Name: Patrick Grosso

Title: Vice President, Strategic Initiatives and
Corporate Affairs, Chief Legal Officer and
Secretary