

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

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

Viant Technology Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

85-3447553
(I.R.S. Employer
Identification No.)

**2722 Michelson Drive, Suite 100
Irvine, CA 92612
(949) 861-8888**

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

Viant Technology Inc. 2021 Long-Term Incentive Plan
(Full title of the plans)

**Ritesh Patel
Chief Legal Officer
Viant Technology Inc.
2722 Michelson Drive, Suite 100
Irvine, CA 92612
(949) 861-8888**

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

Copies to:

**Jenna Cooper
Drew Capurro
Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020
(212) 906-1200**

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed with the Securities and Exchange Commission (the “Commission”) for the purpose of registering an additional 7,797,308 shares of Class A common stock, par value \$0.001 per share (the “Class A Common Stock”), of Viant Technology Inc. (the “Company”), issuable under the Viant Technology Inc. 2021 Long-Term Incentive Plan (the “2021 LTIP”) and for which Registration Statements on Form S-8 (File Nos. [333-252912](#), [333-263458](#) and [333-270244](#)) relating to the same employee benefit plan are effective.

Pursuant to General Instruction E of Form S-8, the contents of the above-referenced prior Registration Statements on Form S-8 (File Nos. [333-252912](#), [333-263458](#) and [333-270244](#)) are incorporated into this Registration Statement by reference to the extent not modified or superseded hereby or by any subsequently filed document, which is incorporated by reference herein or therein.

Item 8. EXHIBITS.

Exhibit Number	Exhibit Description	Form	Incorporated by Reference		Exhibit	Filed Herewith
			File Number	Filing Date		
4.1	Amended and Restated Certificate of Incorporation	10-K	001-40015	3-23-2021	3.1	
4.2	Amended and Restated Bylaws	10-K	001-40015	3-23-2021	3.2	
5.1	Opinion of Latham & Watkins LLP					*
23.1	Consent of Deloitte & Touche LLP, independent registered public accounting firm					*
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1).					*
24.1	Power of Attorney (included on the signature page of the Registration Statement).					*
99.1	Viant Technology Inc. 2021 Long-Term Incentive Plan	S-8	333-252912	2-09-2021	99.1	
107.1	Filing Fee Table					*

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 Irvine, State of California, on this 4th day of March, 2024.

VARIANT TECHNOLOGY INC.

By /s/ Tim Vanderhook
Tim Vanderhook
Chief Executive Officer and Chairman
(Principal Executive Officer)

POWER OF ATTORNEY

Each of the undersigned officers and directors of the registrant hereby severally constitutes and appoints Tim Vanderhook, Chris Vanderhook and Larry Madden as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution in each of them, for him or her and in his or her name, place and stead, and in any and all capacities, to file and sign any and all amendments, including post-effective amendments, to this registration statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, 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 and necessary to be done in connection therewith and about the premises as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof. This power of attorney shall be governed by and construed with the laws of the State of Delaware and applicable federal securities laws.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities held on the dates indicated.

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Tim Vanderhook</u> Tim Vanderhook	Chief Executive Officer and Chairman (Principal Executive Officer)	March 4, 2024
<u>/s/ Chris Vanderhook</u> Chris Vanderhook	Chief Operating Officer and Director	March 4, 2024
<u>/s/ Larry Madden</u> Larry Madden	Chief Financial Officer (Principal Financial and Accounting Officer)	March 4, 2024
<u>/s/ Max Valdes</u> Max Valdes	Director	March 4, 2024
<u>/s/ Elizabeth Williams</u> Elizabeth Williams	Director	March 4, 2024
<u>/s/ Vivian Yang</u> Vivian Yang	Director	March 4, 2024

LATHAM & WATKINS^{LLP}

March 4, 2024

Viant Technology Inc.
2722 Michelson Drive, Suite 100
Irvine, CA 92612

Re: Registration Statement on Form S-8; 7,797,308 shares of Class A common stock, par value \$0.001 per share, of Viant Technology Inc.

To the addressee set forth above:

We have acted as special counsel to Viant Technology Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the Company of 7,797,308 shares (the “*Shares*”) of its Class A common stock, \$0.001 par value per share, issuable under the Viant Technology Inc. 2021 Long-Term Incentive Plan (the “*2021 LTIP*”). 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 March 4, 2024 (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 related prospectus, 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 recipients thereof, and have been issued by the Company against payment therefor in the circumstances contemplated by and pursuant to the 2021 LTIP, and assuming in each case that the individual issuances, grants or awards under the 2021 LTIP are duly authorized by all necessary corporate action and duly issued, granted or awarded and exercised in accordance with the requirements of law and the 2021 LTIP (and the agreements and awards duly adopted thereunder and in accordance therewith), as applicable, 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 as 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.

Sincerely,
/s/ Latham & Watkins LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 4, 2024, relating to the financial statements of Viant Technology Inc., appearing in the Annual Report on Form 10-K of Viant Technology Inc. for the year ended December 31, 2023.

/s/ DELOITTE & TOUCHE LLP

Costa Mesa, California
March 4, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Viant Technology 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	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, \$0.001 par value per share	Rule 457(c) and Rule 457(h)	7,797,308 ⁽²⁾	\$8.31 ⁽³⁾	\$ 64,756,942.94	\$147.60 per \$1,000,000	\$ 9,563.83
Total Offering Amounts					\$ 64,756,942.94		\$ 9,563.83
Total Fee Offsets⁽⁴⁾							—
Net Fee Due							\$ 9,563.83

- (1) In accordance with Rule 416(b) under the Securities Act of 1933, as amended (the "Securities Act"), the shares of Class A common stock, par value \$0.001 per share (the "Class A Common Stock"), of Viant Technology Inc. (the "Registrant") being registered hereunder include such indeterminate number of shares of the Class A Common Stock as may be issuable with respect to the shares of the Class A Common Stock being registered hereunder as a result of stock splits, stock dividends or similar transactions.
- (2) Consists of 7,797,308 shares of the Registrant's Class A Common Stock that were automatically added to the shares authorized for issuance under the Viant Technology Inc. 2021 Long-Term Incentive Plan (as amended, the "2021 LTIP") on January 1, 2024 pursuant to an "evergreen" provision contained in the 2021 LTIP or that have otherwise become issuable under the 2021 LTIP.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act, and based upon the average of the high and low prices of the Registrant's Class A Common Stock on February 26, 2024 as reported on The Nasdaq Global Select Market.
- (4) The Registrant does not have any fee offsets.