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

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

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**Roku, Inc.**

(Exact name of Registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction of  
Incorporation or organization)

**26-2087865**  
(I.R.S. Employer  
Identification No.)

**1155 Coleman Avenue  
San Jose, California 95110  
(408) 556-9040**  
(Address of principal executive offices) (Zip code)

**Roku, Inc. 2017 Equity Incentive Plan**  
(Full title of the plan)

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**Stephen H. Kay  
General Counsel and Secretary  
Roku, Inc.**

**1155 Coleman Avenue, San Jose, California 95110  
(408) 556-9040**  
(Name and address of agent for service) (Telephone number, including area code, of agent for service)

*Copies to:*

**Mark P. Tanoury  
John T. McKenna  
Seth J. Gottlieb  
Alex K. Kassai  
Cooley LLP  
3175 Hanover Street  
Palo Alto, California 94304  
(650) 843-5000**

**Christy Lillquist  
Roku, Inc.  
1155 Coleman Avenue  
San Jose, California 95110  
(408) 556-9040**

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.

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**CALCULATION OF REGISTRATION FEE**

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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—2017 Equity Incentive Plan	6,459,342 (2)	\$398.47 (3)	\$2,573,854,006.74	\$280,808.00

- (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 of Roku, Inc. (the “Registrant”) that become issuable under the plan set forth herein by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of the Registrant’s Class A common stock.
- (2) Represents 6,400,207 additional shares of Class A common stock available for issuance as a result of the annual evergreen increase on January 1, 2021 under the Registrant’s 2017 Equity Incentive Plan (the “2017 Plan”) and 59,135 additional shares available for issuance in connection with the termination or cancellation of options or other equity awards granted under the Registrant’s 2008 Equity Incentive Plan (the “2008 Plan”).
- (3) Estimated in accordance with Rule 457(h) solely for purposes of calculating the registration fee on the basis of \$398.47, the average of the high and low prices of the Registrant’s Class A common stock as reported on The Nasdaq Global Select Market on February 25, 2021.

## EXPLANATORY NOTE

### 2017 Equity Incentive Plan

The 2017 Plan provides that the total number of shares reserved for issuance under the 2017 Plan will automatically increase on January 1st of each calendar year, from January 1, 2018 to January 1, 2027, in an amount equal to 5% of the total number of shares of the Registrant's capital stock outstanding on the last day of the preceding year, or a lesser number of shares determined by the Registrant's Board of Directors. Accordingly, on January 1, 2021, the number of shares of Class A common stock that may be issued upon the exercise of incentive stock options under the 2017 Plan increased by an additional 6,400,207 shares (or 5% of the outstanding shares of the Registrant's capital stock as of December 31, 2020). In addition, the number of shares reserved for issuance under the 2017 Plan will be increased by the total number of shares subject to options or other equity awards that expired or terminated under the 2008 Plan. As a result, the shares reserved under the 2017 Plan increased by an additional 59,135 shares.

These additional shares of Class A common stock are securities of the same class as other securities for which the Registration Statements on Forms S-8 (File No. 333-220701, File No. 333-223379, File No. 333-230039 and File No. 333-236830 ("Prior Forms S-8") were filed with the Securities and Exchange Commission ("Commission") on September 28, 2017, March 1, 2018, March 1, 2019 and March 2, 2020 respectively.

## PART II

### ITEM 3. INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents filed by the Registrant with the Securities and Exchange Commission are incorporated by reference into this Registration Statement:

(a) Roku's Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2020 filed on February 26, 2021, which contains audited financial statements for Roku's latest fiscal year.

(b) The description of the Registrant's Class A Common Stock which is contained in a registration statement on [Form 8-A](#) filed on September 19, 2017 (File No. 001-38211) under the Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description.

(c) All other reports and documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) on or after 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 offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document that also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Pursuant to General Instruction E to Form S-8, the contents of the Prior Forms S-8 are incorporated herein by reference and made a part hereof.

### ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

Not applicable.

**ITEM 8. EXHIBITS**

<b>Exhibit Number</b>	<b>Description</b>	<b>Incorporated by Reference</b>			<b>Filing Date</b>
		<b>Form</b>	<b>SEC File No.</b>	<b>Exhibit</b>	
4.1	<a href="#">Amended and Restated Certificate of Incorporation.</a>	8-K	001-38211	3.1	10/3/2017
4.2	<a href="#">Amended and Restated Bylaws.</a>	S-1/A	333-220318	3.4	9/18/2017
4.3	<a href="#">Form of Class A Common Stock Certificate.</a>	S-1/A	333-220318	4.1	9/18/2017
5.1*	<a href="#">Opinion of Cooley LLP.</a>	—	—	—	—
23.1*	<a href="#">Consent of Cooley LLP (included in Exhibit 5.1).</a>	—	—	—	—
23.2*	<a href="#">Consent of Deloitte &amp; Touche LLP, Independent Registered Public Accounting Firm.</a>	—	—	—	—
24.1*	<a href="#">Power of Attorney (included on the signature page of this Form S-8).</a>	—	—	—	—
99.1	<a href="#">Roku, Inc. 2017 Equity Incentive Plan.</a>	S-1/A	333-220318	10.5	9/18/2017

\* Filed herewith

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## SIGNATURES

Pursuant to the requirements of the Securities Act, 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 San Jose, State of California, on this 26th day of February, 2021.

### **ROKU, INC.**

By: /s/ Steve Louden

Steve Louden  
Chief Financial Officer

## POWER OF ATTORNEY

**KNOW ALL PERSONS BY THESE PRESENTS**, that each person whose signature appears below constitutes and appoints Anthony Wood and Steve Loudon, and each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in their name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), 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, 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 any of them, or his, her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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

<u>Name</u>	<u>Title</u>	<u>Date</u>
/s/ Anthony Wood Anthony Wood	President, Chief Executive Officer and Chairman (Principal Executive Officer)	February 26, 2021
/s/ Steve Loudon Steve Loudon	Chief Financial Officer (Principal Financial Officer)	February 26, 2021
/s/ Ravi Ahuja Ravi Ahuja	Director	February 26, 2021
/s/ Mai Fyfield Mai Fyfield	Director	February 26, 2021
/s/ Jeffrey Hastings Jeffrey Hastings	Director	February 26, 2021
/s/ Alan Henricks Alan Henricks	Director	February 26, 2021
/s/ Laurie Simon Hodrick Laurie Simon Hodrick	Director	February 26, 2021
/s/ Neil Hunt Neil Hunt	Director	February 26, 2021
/s/ Gina A. Luna Gina A. Luna	Director	February 26, 2021
/s/ Ray Rothrock Ray Rothrock	Director	February 26, 2021



John T. McKenna  
+1 650 843 5059  
jmckenna@cooley.com

February 26, 2021

Roku, Inc.  
1155 Coleman Ave.  
San Jose, CA 95110

Ladies and Gentlemen:

We have acted as counsel to Roku, Inc., a Delaware corporation (the “**Company**”), in connection with the filing of a registration statement on Form S-8 (the “**Registration Statement**”) with the Securities and Exchange Commission covering the offering of up to 6,459,342 shares (the “**Shares**”) of Class A common stock, par value \$0.0001 per share, issuable pursuant to the Company’s 2017 Equity Incentive Plan (the “**Plan**”).

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectus, the Company’s Amended and Restated Certificate of Incorporation and Bylaws, each as currently in effect, the Plan and originals or copies certified to our satisfaction of such other records, documents, certificates, memoranda and other instruments as we have determined are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of certificates of public officials, and the due authorization, execution and delivery of all documents by all persons other than by the Company where authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Plan, the Registration Statement and related prospectus, will be validly issued, fully paid, and nonassessable (except as to shares issued pursuant to certain deferred payment arrangements, which will be fully paid and nonassessable when such deferred payments are made in full).

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

Cooley LLP

By: /s/ John T. McKenna  
John T. McKenna

COOLEY LLP 3175 HANOVER STREET PALO ALTO, CA 94304-1130  
T: (650) 843-5000 F: (650) 849-7400 COOLEY.COM

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 25, 2021 relating to the consolidated financial statements of Roku, Inc. and subsidiaries (the “Company”) and the effectiveness of the Company’s internal control over financial reporting, appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2020.

*/s/ DELOITTE & TOUCHE LLP*

San Jose, California  
February 25, 2021