

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

THE MARCUS CORPORATION
(Exact name of Registrant as specified in its charter)

Wisconsin
(State or other jurisdiction of incorporation or organization)

39-1139844
(I.R.S. Employer Identification Number)

100 East Wisconsin Avenue, Suite 1900
Milwaukee, Wisconsin
(Address of principal executive offices)

53202-4125
(Zip Code)

THE MARCUS CORPORATION 2004 EQUITY AND INCENTIVE AWARDS PLAN, AS AMENDED AND RESTATED
(Full title of the plan)

Thomas F. Kissinger
Vice President, General Counsel and Secretary
The Marcus Corporation
100 East Wisconsin Avenue, Suite 900
Milwaukee, Wisconsin 53202-4125
(414) 905-1000
(Name, address and telephone number of agent for service)

Copy to:
Steven R. Barth
Spencer T. Moats
Garrett F. Bishop
Foley & Lardner LLP
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
(414) 271-2400

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 Securities Exchange Act of 1934.

Large accelerated filer Accelerated filer Non-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.

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 \$1.00 per share	2,500,000 shares	\$19.84	\$49,600,000	\$5,411.36

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement also covers an indeterminate number of additional shares of The Marcus Corporation common stock that may become issuable in accordance with the adjustment and anti-dilution provisions of The Marcus Corporation 2004 Equity and Incentive Awards Plan, as amended and restated (the "Plan").
- (2) Estimated in accordance with Rule 457(h) under the Securities Act of 1933 solely for the purpose of calculating the registration fee on the basis of (a) the weighted-average exercise price for outstanding options granted pursuant to the Plan as of the date of this registration statement and (b) the average high and low prices of The Marcus Corporation common stock as reported on the New York Stock Exchange on May 26, 2021 with respect to the balance of shares to be registered pursuant to the Plan.

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register 2,500,000 additional shares of the common stock, par value \$1.00 per share, of The Marcus Corporation (the "Company") in connection with the Company's 2004 Equity and Incentive Awards Plan, as amended and restated.

Pursuant to General Instruction E of Form S-8, the contents of the Company's Registration Statement on Form S-8 (Reg. No. [333-177573](#)), including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	Restated Articles of Incorporation. [Incorporated by reference to Exhibit 3.2 to the Company's Quarterly Report on Form 10-Q for the quarterly period ended November 13, 1997.]
4.2	By-Laws of The Marcus Corporation, as amended. [Incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarterly period ended September 24, 2020.]
4.3	The Marcus Corporation 2004 Equity and Incentive Awards Plan, as amended and restated. [Incorporated by reference to Attachment A to the Company's definitive proxy statement on Schedule 14A filed with the Securities and Exchange Commission on March 25, 2021.]
5	Opinion of Foley & Lardner LLP.
23.1	Consent of Foley & Lardner LLP (included in Exhibit 5).
23.2	Consent of Deloitte & Touche LLP.
24	Powers of Attorney (included on the signature page to this registration statement).

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 Milwaukee, State of Wisconsin, on this 2nd day of June, 2021.

THE MARCUS CORPORATION

By: /s/ Gregory S. Marcus
Gregory S. Marcus
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Gregory S. Marcus and Douglas A. Neis, and each of them, as his or her true and lawful attorney-in-fact and agent with the full power of substitution, for him or her in any and all capacities, to sign any and all amendments to this registration statement (including post-effective amendments to this Registration Statement on Form S-8), 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 for 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 his or her substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons on June 2, 2021 in the capacities indicated.

Signature

Title

/s/ Gregory S. Marcus
Gregory S. Marcus

President and Chief Executive Officer
(Principal Executive Officer)

/s/ Douglas A. Neis
Douglas A. Neis

Executive Vice President, Chief Financial Officer and Treasurer
(Principal Financial Officer and Principal Accounting Officer)

/s/ Stephen H. Marcus
Stephen H. Marcus

Chairman of the Board

Signature

Title

<u>/s/ Diane Marcus Gershowitz</u> Diane Marcus Gershowitz	Director
<u>/s/ Timothy E. Hoeksema</u> Timothy E. Hoeksema	Director
<u>/s/ Allan H.Selig</u> Allan H. Selig	Director
<u>/s/ Bruce J. Olson</u> Bruce J. Olson	Director
<u>/s/ Philip L. Milstein</u> Philip L. Milstein	Director
<u>/s/ Brian J. Stark</u> Brian J. Stark	Director
<u>/s/ Katherine M. Gehl</u> Katherine M. Gehl	Director
<u>/s/ David M. Baum</u> David M. Baum	Director



ATTORNEYS AT LAW

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 MILWAUKEE, WI 53202-5306
 414.271.2400 TEL
 414.297.4900 FAX
 www.foley.com

June 2, 2021

CLIENT/MATTER NUMBER
 052560-0725

The Marcus Corporation
 100 East Wisconsin Avenue, Suite 1900
 Milwaukee, WI 53202-4125

Ladies and Gentlemen:

We have acted as counsel for The Marcus Corporation, a Wisconsin corporation (the "Company"), in conjunction with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), relating to 2,500,000 shares of the Company's common stock, \$1.00 par value per share (the "Common Stock"), which may be issued pursuant to The Marcus Corporation 2004 Equity and Incentive Awards Plan, as amended and restated (the "Plan").

In connection with our representation, we have examined: (a) the Plan and related documents; (b) the Registration Statement, including the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (c) the Restated Articles of Incorporation and By-Laws of the Company, each as amended to date; (d) the resolutions of the Company's Board of Directors relating to the Plan and the issuance of Common Stock thereunder; and (e) such other corporate proceedings, documents and records as we have deemed necessary or appropriate to enable us to render this opinion.

In our examination of the above-referenced documents, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies.

Based on the foregoing, we are of the opinion that the shares of Common Stock, when issued by the Company pursuant to the terms and conditions of the Plan and as contemplated by the Registration Statement, will be validly issued, fully paid and nonassessable. With respect to the foregoing opinion, at one time Section 180.0622(2)(b) of the Wisconsin Business Corporation Law imposed personal liability upon shareholders for debts owing to employees of the Company for services performed, but not exceeding six months' service in any one case. This statutory provision was repealed by 2005 Wisconsin Act 474, which provided that the repeal applies to debts incurred on or after June 14, 2006.

We consent to the use of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not admit that we are "experts" within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Foley & Lardner LLP

FOLEY & LARDNER LLP

AUSTIN	DETROIT	MEXICO CITY	SACRAMENTO	TAMPA
BOSTON	HOUSTON	MIAMI	SAN DIEGO	WASHINGTON, D.C.
CHICAGO	JACKSONVILLE	MILWAUKEE	SAN FRANCISCO	BRUSSELS
DALLAS	LOS ANGELES	NEW YORK	SILICON VALLEY	TOKYO
DENVER	MADISON	ORLANDO	TALLAHASSEE	

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 March 5, 2021, relating to the financial statements of The Marcus Corporation and the effectiveness of The Marcus Corporation's internal control over financial reporting, appearing in the Annual Report on Form 10-K of The Marcus Corporation for the year ended December 31, 2020.

/s/ Deloitte & Touche
Milwaukee, Wisconsin
June 2, 2021
