

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

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

Tilly's, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

45-2164791
(I.R.S. Employer
Identification Number)

10 Whatney
Irvine, California 92618
(Address of Principal Executive Offices including Zip Code)

Tilly's, Inc. Amended and Restated 2012 Equity and Incentive Award Plan
(Full Title of the Plan)

Christopher M. Lal, Esq.
Vice President, General Counsel & Secretary
Tilly's, Inc.
10 Whatney
Irvine, California 92618
(949) 609-5599
(Name and Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copy to:
Cary K. Hyden
Michael A. Treska
Latham & Watkins LLP
650 Town Center Drive, 20th Floor
Costa Mesa, California 92626-1925
(714) 540-1235

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

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

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
Class A Common Stock, par value \$0.001 per share	1,500,000	\$7.95	\$11,925,000.00	\$1,536.00

- (1) The Tilly's, Inc. Amended and Restated 2012 Equity and Incentive Award Plan (the "Plan") authorizes the issuance of 4,413,900 shares of the Registrant's Class A common stock, par value \$0.001 (the "Common Stock"), of which 1,500,000 shares of Common Stock are being registered hereunder and 2,913,900 shares of Common Stock have been registered previously on a Form S-8 filed on May 4, 2012 (File No. 333-181148). In accordance with Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this registration statement will also cover any additional shares of Common Stock which become issuable under the Plan by reason of any stock dividend, stock split, recapitalization or similar transaction.
- (2) Estimated solely for the purposes of calculating the registration fee under Rule 457(h) and (c) under the Securities Act, and is based on the average of the high and low sales price (\$7.95) of the Common Stock, as reported on the New York Stock Exchange on September 9, 2014, for the 1,500,000 additional shares of Common Stock issuable under the Plan.

Proposed issuances to take place as soon after the effective date of the Registration Statement as practicable.

INTRODUCTION

On June 11, 2014, the Registrant's stockholders approved the Tilly's, Inc. Amended and Restated 2012 Equity and Incentive Award Plan (the "Plan"), which among other things, increased the number of authorized shares of the Registrant's Class A common stock, par value \$0.001 per share (the "Common Stock"), that may become issuable under the Plan by 1,500,000 shares. The Registrant is filing this registration statement (this "Registration Statement") on Form S-8 to register such additional shares.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The Registrant is not filing with or including in this Form S-8 the information called for in Part I of Form S-8 (by incorporation by reference or otherwise) in accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Registration of Additional Securities

The Plan currently authorizes the issuance of 4,413,900 shares of Common Stock, of which 2,913,900 shares of Common Stock were registered previously on a Form S-8 filed with the Commission on May 4, 2012 (File No. 333-181148) (the "Prior Registration Statement"). The contents of the Prior Registration Statement are incorporated herein by reference to the extent not modified or superseded hereby or by any subsequently filed document that is incorporated by reference in this Registration Statement or in the Prior Registration Statement.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 8. Exhibits

See Index to Exhibits included herein.

SIGNATURES

In accordance with the requirements of the Securities Act of 1933, Tilly's, Inc. 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 and authorized the officers whose signatures appear below to sign this registration statement on its behalf, in the City of Irvine, State of California on September 10, 2014.

TILLY'S, INC.

By: /s/ Daniel Griesemer
Daniel Griesemer
President, Chief Executive Officer and Director

POWER OF ATTORNEY

Each person whose signature appears below hereby authorizes and appoints Daniel Griesemer, Jennifer Ehrhardt and Christopher M. Lal as attorneys-in-fact and agents, each acting alone, with full powers of substitution to sign on his behalf, individually and in the capacities stated below, and to file any and all amendments, including post-effective amendments, to this registration statement and other documents in connection with the registration statement, with the Securities and Exchange Commission, granting to those attorneys-in-fact and agents full power and authority to perform any other act on behalf of the undersigned required to be done.

In accordance with the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of September 10, 2014.

<u>Signature</u>	<u>Title</u>
<u>/s/ Daniel Griesemer</u> Daniel Griesemer	President, Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ Jennifer Ehrhardt</u> Jennifer Ehrhardt	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Hezy Shaked</u> Hezy Shaked	Executive Chairman of the Board and Chief Strategy Officer
<u>/s/ Doug Collier</u> Doug Collier	Director
<u>/s/ Seth Johnson</u> Seth Johnson	Director
<u>/s/ Janet Kerr</u> Janet Kerr	Director
<u>/s/ Bernard Zeichner</u> Bernard Zeichner	Director

INDEX TO EXHIBITS

EXHIBIT

- 4.1 Amended and Restated Certificate of Incorporation of Tilly's, Inc. (incorporated by reference to Exhibit 3.1 to Amendment No. 2 to the Registrant's Registration Statement on Form S-1 (File No. 333-175299) filed on September 7, 2011).
- 4.2 Amended and Restated Bylaws of Tilly's, Inc. (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 333-175299) filed on November 20, 2013).
- 4.3 Form of Class A Common Stock Certificate (incorporated by reference to Exhibit 4.1 to Amendment 5 to the Registrant's Registration Statement on Form S-1 (File No. 333-175299) filed on April 23, 2012).
- 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 (contained in Exhibit 5.1).
- 24.1* Power of Attorney (included in the signature page to this registration statement).
- 99.1 Tilly's Inc. Amended and Restated 2012 Equity and Incentive Award Plan (incorporated by reference to Appendix A of the Registrant's Definitive Proxy Statement filed on May 1, 2014).

* Filed herewith.

LATHAM & WATKINS LLP

650 Town Center Drive, 20th Floor
 Costa Mesa, California 92626-1925
 Tel: +1.714.540.1235 Fax: +1.714.755.8290
 www.lw.com

FIRM / AFFILIATE OFFICES

Abu Dhabi	Milan
Barcelona	Moscow
Beijing	Munich
Boston	New Jersey
Brussels	New York
Chicago	Orange County
Doha	Paris
Dubai	Riyadh
Düsseldorf	Rome
Frankfurt	San Diego
Hamburg	San Francisco
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.

September 10, 2014

Tilly's, Inc.
 10 Whatney
 Irvine, CA 92618

File No. 045808-0001

**Re: Registration Statement on Form S-8: 1,500,000 shares of Class A
 Common Stock, par value \$0.001 per share**

Ladies and Gentlemen:

We have acted as special counsel to Tilly's, Inc., a Delaware corporation (the "Company"), in connection with the registration by the Company of 1,500,000 shares of Class A common stock of the Company, par value \$0.001 per share (the "Shares"), issuable under the Company's Amended and Restated 2012 Equity and Incentive Award Plan (the "Plan"). 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 September 10, 2014 (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 the 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 purchasers, and have been issued by the Company for legal consideration in the circumstances contemplated by the Plan, assuming in each case that the individual issuances, grants or awards under the Plan are duly authorized by all necessary corporate action of the Company and duly issued, granted or awarded and exercised in

LATHAM & WATKINS LLP

accordance with the requirements of law and the Plan (and the agreements and awards duly adopted thereunder and in accordance therewith), 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 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.

Very truly yours,

/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 April 1, 2014, relating to the consolidated financial statements of Tilly's, Inc., appearing in the Annual Report on Form 10-K of Tilly's, Inc. for the year ended February 1, 2014.

/s/ Deloitte & Touche LLP

Costa Mesa, California
September 9, 2014