

As filed with the Securities and Exchange Commission on March 7, 2024

Registration No. 333-

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

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

OIL-DRI CORPORATION OF AMERICA
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

410 North Michigan Avenue, Suite 400
Chicago, IL
(Address of Principal Executive Offices)

36-2048898
(I.R.S. Employer
Identification No.)

60611-4213
(Zip Code)

**Amended and Restated Oil-Dri Corporation of America
2006 Long Term Incentive Plan**
(Full title of the plan)

Laura G. Scheland, Esq.
Chief Legal Officer
Oil-Dri Corporation of America
410 North Michigan Ave., Suite 400
Chicago, IL 60611
(Name and address of agent for service)

(312) 321-1515
(Telephone number, including area code, of agent for service)

With a copy to:
Aslam A. Rawoof, Esq.
Benesch, Friedlander, Coplan & Aronoff LLP
1155 Avenue of the Americas, Floor 26
New York, NY 10036
(646) 328-0498

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	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

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

Pursuant to General Instruction E of Form S-8, this Registration Statement on Form S-8 (the "Registration Statement") is being filed in order to register an additional 500,000 shares of Common Stock, par value \$.10 per share, Class A Common Stock, par value \$.10 per share, and Class B Stock, par value \$.10 per share of Oil-Dri Corporation of America, a Delaware corporation (the "Company" or "Registrant"), that may be awarded under the Amended and Restated Oil-Dri Corporation of America 2006 Long Term Incentive Plan, as amended (the "Plan"), which are securities of the same class and relate to the same employee benefit plan as those shares registered on the Company's registration statements on Form S-8 previously filed with the Securities and Exchange Commission (the "Commission") on December 21, 2006 ([Registration No. 333-139550](#)), which is hereby incorporated by reference.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I will be sent or given to participants in the Plans as specified by Rule 428(b)(1) of the Securities Act of 1933, as amended (the "Securities Act"). The information required by Part I of Form S-8 to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act. In accordance with the rules and regulations of the Commission and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 of the Securities Act. These document(s) and the documents incorporated by reference in the Registration Statement pursuant to Item 3 of Part II of this form, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

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

- (a) our Annual Report on Form 10-K for the year ended July 31, 2023, filed with the Commission on [October 12, 2023](#);
- (b) the information specifically incorporated by reference into our Annual Report on Form 10-K for the year ended July 31, 2023 from our Definitive Proxy Statement on Schedule 14A, filed with the Commission [October 30, 2023](#);
- (c) our Quarterly Reports on Form 10-Q for the quarters ended October 31, 2023 and January 31, 2024, filed with the Commission on [December 11, 2023](#) and [March 7, 2024](#), respectively;
- (d) Current Reports on Form 8-K (specifically excluding the information furnished under Items 2.02 and 7.01 and any exhibits furnished thereto under Item 9.01), filed with the Commission on [September 22, 2023](#), [October 4, 2023](#) and [December 14, 2023](#); and
- (e) The description of the Company's Common Stock, par value \$.10 per share, Class A Common Stock, par value \$.10 per share, and Class B Stock, par value \$.10 per share set forth in [Exhibit 4.1](#) ("Description of Capital Stock") to the Company's Annual Report on Form 10-K for the year ended July 31, 2023, filed with the Commission on [October 12, 2023](#).

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated herein by reference and to be a part hereof from the respective dates of filing of such documents, except that, unless specifically stated to the contrary, none of the information disclosed under Items 2.02 or 7.01 of any Current Report on Form 8-K or any exhibit under Item 9.01 of Form 8-K with respect thereto that the Company may from time to time furnish to the Commission will be incorporated by reference into, or otherwise included, herein.

Any statement contained herein or in a document, all or a portion of which is 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 other subsequently filed document which also is or 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.

Item 8. Exhibits.

The following documents are filed as exhibits to this Registration Statement:

Exhibit No.	Description	SEC Document Reference
4.1	Certificate of Incorporation of Oil-Dri, as amended.	<u>Incorporated by reference to Exhibit 4.1 to the Company's Registration Statement on Form S-8 (Registration No. 333-57625), filed with the Commission on June 24, 1998.</u>
4.2	By-Laws of Oil-Dri Corporation of America, as Amended and Restated on December 12, 2017.	<u>Incorporated by reference to Exhibit 3 to the Company's Quarterly Report on Form 10-Q for the quarter ended January 31, 2018, filed with the Commission on March 9, 2018.</u>
4.3	Description of Capital Stock.	<u>Incorporated by reference to Exhibit 4.1 to the Company's Annual Report on Form 10-K for the year ended July 31, 2023, filed with the Commission on October 12, 2023.</u>
5.1	Opinion of Benesch Friedlander Coplan & Aronoff LLP.	<u>Filed herewith.</u>
23.1	Consent of Grant Thornton LLP.	<u>Filed herewith.</u>
23.2	Consent of Benesch Friedlander Coplan & Aronoff LLP (included in Exhibit 5.1).	<u>Filed herewith.</u>
24.1	Powers of attorney (included on the signature pages hereto).	<u>Filed herewith.</u>
99.1	Amended and Restated Oil-Dri Corporation of America 2006 Long Term Incentive Plan (as amended and restated effective December 13, 2023).	<u>Incorporated by reference to Appendix A to the Company's Definitive Proxy Statement on Schedule 14A, filed with the Commission on October 30, 2023.</u>
107	Filing Fee Table.	<u>Filed herewith.</u>

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 Chicago, State of Illinois, on March 7, 2024.

OIL-DRI CORPORATION OF AMERICA

/s/ Laura G. Scheland
By: Laura G. Scheland
Its: Chief Legal Officer

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Daniel S. Jaffee and Laura G. Scheland and each of them (with full power to each of them to act alone), his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any or 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 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 said attorneys-in-fact and agents, or any of them, or their 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 below by the following persons in the capacities and on the dates indicated.

/s/ Daniel S. Jaffee

Daniel S. Jaffee
President and Chief Executive Officer,
Chairman of the Board of Directors
(Principal Executive Officer) March 7, 2024

/s/ Susan M. Kreh

Susan M. Kreh
Chief Financial Officer & Chief Information Officer
(Principal Accounting Officer and Principal Financial Officer) March 7, 2024

/s/ Ellen-Blair Chube

Ellen-Blair Chube
Director March 7, 2024

/s/ Paul M. Hindsley

Paul M. Hindsley
Director March 7, 2024

/s/ Michael A. Nemeroff

Michael A. Nemeroff
Director March 7, 2024

/s/ George C. Roeth

March 7, 2024

George C. Roeth
Director

/s/ Amy L. Ryan

March 7, 2024

Amy L. Ryan
Director

/s/ Patricia J. Schmeda

March 7, 2024

Patricia J. Schmeda
Director

/s/ Allan H. Selig

March 7, 2024

Allan H. Selig
Director

/s/ Lawrence E. Washow

March 7, 2024

Lawrence E. Washow
Vice Chairman of the Board

Form S-8
(Form Type)

Oil-Dri Corporation of America
(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⁾⁽²⁾	Proposed Maximum Offering Price Per Unit ⁽³⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.10 per share	Rule 457(c) and Rule 457(h)	500,000	\$71.31	\$35,655,000	0.00014760	\$5,262.68
Equity	Class A Common Stock, par value \$0.10 per share	Rule 457(c) and Rule 457(h)	—	—	—	0.00014760	—
Equity	Class B Stock, par value \$0.10 per share	Rule 457(c) and Rule 457(h)	—	—	—	0.00014760	—
Total Offering Amounts					\$35,655,000		\$5,262.68
Total Fee Offsets							—
Net Fee Due							\$5,262.68

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of Common Stock, Class A Common Stock and Class B Stock to be offered or issued as a result of any stock dividend, stock split, recapitalization or other similar transaction under the Amended and Restated Oil-Dri Corporation of America 2006 Long Term Incentive Plan, as amended (the “Plan”).
- (2) This Registration Statement covers, in aggregate, up to 500,000 additional shares of either Common Stock, Class A Common Stock or Class B Stock issuable under the Plan. Shares issuable under the Plan will be shares of (i) Common Stock unless Class A Common Stock is issued and publicly traded, in which event shares of Class A Common Stock will be issued unless an award is specifically made with respect to shares of Common Stock; or (ii) Class B Stock, in the case of awards with respect to Class B Stock to Jaffee Family members who are employees or officers of the registrant or one of its subsidiaries that is more than 50% owned by the registrant.
- (3) Estimated solely for the purposes of calculating the registration fee pursuant to Rule 457(h) and 457(c) under the Securities Act, on the basis of the average high and low sale prices reported for shares of the Registrant’s Common Stock on the New York Stock Exchange on March 1, 2024, which date is within five business days prior to the filing of this Registration Statement.

Benesch Friedlander Coplan & Aronoff LLP
1155 Avenue of the Americas, Floor 26
New York, NY 10036
646.328.0498

March 7, 2024

Oil-Dri Corporation of America
410 N. Michigan Ave.
Chicago, IL 60611

Ladies and Gentlemen:

We have acted as special counsel to Oil-Dri Corporation of America, a Delaware corporation (the “Company”), in connection with the Registration Statement on Form S-8 (the “Registration Statement”) of the Company relating to the registration of the offer and sale of up to 500,000 additional shares of Common Stock, par value \$.10 per share, Class A Common Stock, par value \$.10 per share, and Class B Stock, par value \$.10 per share (collectively, the “Shares”) issuable pursuant to the terms and in the manner set forth in the Amended and Restated Oil-Dri Corporation of America 2006 Long Term Incentive Plan (the “Amended Plan”).

This opinion is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act of 1933, as amended (the “Act”).

In connection with this opinion, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, to be filed with the Securities and Exchange Commission (the “Commission”) under the Act; (ii) the Certificate of Incorporation of the Company, as amended, as currently in effect; (iii) the By-Laws of the Company, as Amended and Restated on December 12, 2017, as currently in effect; (iv) the Amended Plan; (v) resolutions of the board of directors of the Company relating to, among other things, the approval of the Amended Plan, the reservation for issuance of the Shares issuable thereunder and the filing of the Registration Statement; and (vi) a certificate of the inspector of elections certifying as to approval of the Amended Plan by the Company's shareholders at the 2023 annual meeting of shareholders. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. We have also assumed that the Company's Board of Directors, or a duly authorized committee thereof, will have approved the issuance of each award under the Amended Plan prior to the issuance thereof. As to any facts material to this opinion that we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized by the requisite corporate action on the part of the Company and, when issued, paid for and delivered pursuant to the terms and in the manner set forth in the Amended Plan, and assuming that the Shares remain duly reserved for issuance within the limits of the Shares then remaining authorized but unissued, will be validly issued, fully paid and nonassessable.

The foregoing opinion is based upon and limited to the General Corporation Law of the State of Delaware (including the statutory provisions, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing). We express no opinion herein as to any other laws, statutes, regulations or ordinances. This opinion is given as of the date hereof and we assume no obligation to update or supplement such

opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes that may hereafter occur. This opinion is being furnished solely for the Company's benefit in connection with the offer, sale and issuance of the Shares and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving such consent, we do not concede that we are experts within the meaning of the Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Benesch Friedlander Coplan &
Aronoff LLP

BENESCH FRIEDLANDER
COPLAN & ARONOFF LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated October 12, 2023, with respect to the consolidated financial statements and internal control over financial reporting of Oil-Dri Corporation of America included in the Annual Report on Form 10-K for year ended July 31, 2023, which is incorporated by reference in this Registration Statement. We consent to this incorporation by reference of the aforementioned report in this Registration Statement.

/s/ Grant Thornton LLP

Chicago, Illinois
March 7, 2024