UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8 REGISTRATION STATEMENT

Under
The Securities Act of 1933

CARGURUS, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization) 04-3843478 (IRS Employer Identification No.)

2 Canal Park, 4th Floor Cambridge, Massachusetts 02141 (Address of principal executive offices) (Zip Code)

Omnibus Incentive Compensation Plan (Full title of the plan)

Jason Trevisan
Chief Executive Officer
2 Canal Park, 4th Floor
Cambridge, Massachusetts 02141
(617) 354-0068

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

Copies to:

Laurie Cerveny Benjamin Stein Morgan, Lewis & Bockius LLP One Federal Street Boston, MA 02110 (617) 341-7700

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.

company" in Rule 12b-2 o	of the Exchange Act.		
Large accelerated filer		Accelerated filer	
Non-accelerated filer		Smaller reporting company	
		Emerging growth company	
	npany, indicate by check mark if the registrant has elected not to use the extended transitic counting standards provided pursuant to Section $7(a)(2)(B)$ of the Securities Act. \square	on period for complying with any	y

PART II

Information Required in the Registration Statement

This Registration Statement relates to the registration of an additional 4,065,466 shares (the "Shares") of Class A Common Stock, par value \$0.001 per share ("Class A Common Stock"), of CarGurus, Inc. (the "Registrant") to be issued pursuant to certain provisions of the Registrant's Omnibus Incentive Compensation Plan that provide for an automatic increase in the number of shares of the Registrant's Class A Common Stock authorized for issuance thereunder. The Shares are securities of the same class and relate to the same employee benefit plan, the Omnibus Incentive Compensation Plan, as that registered pursuant to the Registrant's registration statement on Form S-8 (File No. 333-263031) previously filed with the Securities and Exchange Commission on February 25, 2022 (the "Previous Registration Statement"). In accordance with General Instruction E of Form S-8, the contents of the Previous Registration Statement and the contents incorporated by reference therein are hereby incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below.

Item 8. Exhibits

A list of exhibits filed herewith is contained in the Exhibit Index that immediately precedes the signature page hereto and is incorporated herein by reference.

EXHIBIT INDEX

		Incorporated by Reference				
Exhibit <u>Number</u>	Exhibit Description	Form	File Number	Filing Date	Exhibit Number	Filed <u>Herewith</u>
5.1	Opinion and Consent of Morgan, Lewis & Bockius LLP.					X
23.1	Consent of Morgan, Lewis & Bockius LLP is contained in Exhibit 5.1.					X
23.2	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.					X
24.1	Power of Attorney. Reference is made to the signature page hereto.					X
99.1	Omnibus Incentive Compensation Plan and forms of agreements thereunder.	10-K	001-38233	February 12, 2021	10.4	
99.2	Form of Executive Nonqualified Stock Option Grant Agreement.	10-K	001-38233	February 12, 2021	10.4.1	
99.3	Form of Executive Time-Based Restricted Stock Unit Agreement.	10 - Q	001-38233	May 3, 2018	10.3	
99.4	Form of Executive Performance-Based Restricted Stock Unit Agreement.	10-K	001-38233	February 12, 2021	10.4.3	
99.5	Form of Non-Employee Director Restricted Stock Unit Agreement.	8-K	001-38233	March 26, 2018	10.1	
99.6	Form of Amendment to Performance Restricted Stock Unit Agreement.	10-K	001-38233	February 24, 2022	10.31	
107	Filing Fee Table					X

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 Cambridge, Commonwealth of Massachusetts on this 1st day of March, 2023.

CarGurus, Inc.

By: /s/ Jason Trevisan

Jason Trevisan

Chief Executive Officer

(Principal Executive Officer, Principal Financial

Officer and Principal Accounting Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Jason Trevisan as such person's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent 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 such person might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated:

Name	Title	Date	
/s/ Jason Trevisan Jason Trevisan	Chief Executive Officer and Director (Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer)	March 1, 2023	
/s/ Langley Steinert Langley Steinert	Executive Chairman and Chairman of the Board of Directors	March 1, 2023	
/s/ Steven Conine Steven Conine	Director	March 1, 2023	
/s/ Lori Hickok Lori Hickok	Director	March 1, 2023	
/s/ Stephen Kaufer Stephen Kaufer	Director	March 1, 2023	
/s/ Greg Schwartz Greg Schwartz	Director	March 1, 2023	
/s/ Ian Smith Ian Smith	Director	March 1, 2023	

March 1, 2023

Board of Directors CarGurus, Inc. 2 Canal Park, 4th Floor Cambridge, Massachusetts 02141

Re: CarGurus, Inc.—Registration Statement on Form S-8 for 4,065,466 Shares of Class A Common Stock

Ladies and Gentlemen:

We have acted as counsel to CarGurus, Inc., a Delaware corporation (the "Company"), in connection with the registration on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended, of 4,065,466 shares of Class A Common Stock, \$0.001 par value per share, of the Company (the "Shares") under the Company's Omnibus Incentive Compensation Plan (the "Plan").

This opinion is being furnished in accordance with the requirements of Item 8 of Form S-8 and Item 601(b)(5)(i) of Regulation S-K.

We have reviewed the Company's charter documents and the corporate proceedings taken by the Company in connection with the establishment and implementation of the Plan. Based on such review, we are of the opinion that, if, as and when the Shares have been issued and sold (and the consideration therefor received) pursuant to the Plan and the individual issuances, grants or awards thereunder, and in accordance with the Registration Statement, such Shares will be duly authorized, legally issued, fully paid and nonassessable.

We consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving the opinion set forth in this letter, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules or regulations of the Securities and Exchange Commission thereunder.

This opinion letter is rendered as of the date first written above and we disclaim any obligation to advise you of facts, circumstances, events or developments which hereafter may be brought to our attention and which may alter, affect or modify the opinion expressed herein. Our opinion is expressly limited to the matters set forth above and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company, the Plan or the Shares.

Very truly yours,

/s/ MORGAN, LEWIS & BOCKIUS LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Omnibus Incentive Compensation Plan of CarGurus, Inc. of our reports dated March 1, 2023, with respect to the consolidated financial statements of CarGurus, Inc. and the effectiveness of internal control over financial reporting of CarGurus, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Boston, Massachusetts March 1, 2023

Calculation of Filing Fee Table Form S-8 (Form Type)

CarGurus, 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(2)	Maximum Aggregate Offering Price (2)	Fee Rate	Amount of Registration Fee
Equity	Class A Common						
	Stock, \$0.001 par value	Rules 457(c)					
	per share	and 457(h)	4,065,466	\$16.71	\$67,933,936	0.00011020	\$7,486.32
Total Offering Amounts					\$67,933,936		\$7,486.32
Total Fees Previously Paid			_	_		_	
Total Fee Offsets			_	_	_		
Net Fees Due			_	_	_	\$7,486.32	

Pursuant to Rule 416 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement (this "Registration Statement") shall be deemed to cover any additional shares of the Registrant's Class A Common Stock, par value \$0.001 per share ("Class A Common Stock") that may from time to time be offered or issued under the Registrant's Omnibus Incentive Compensation Plan to prevent dilution resulting from stock splits, stock dividends or similar transactions that increases the number of outstanding shares of Class A Common Stock.

Calculated solely for purposes of this offering under Rules 457(c) and 457(h) of the Securities Act on the basis of the average of the high and low prices per share of Registrant's Class A Common Stock on February 24, 2023 as reported by The Nasdaq Stock Market.