

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

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

DIRECT FOCUS, INC

(Exact name of registrant as specified in its charter)

WASHINGTON 943002667
(State or other jurisdiction of (I.R.S. Employer
Incorporation or organization) Identification No.)

2200 NE 65th AVENUE
VANCOUVER, WASHINGTON 98661
(Address of Principal Executive Offices) (Zip Code)

DIRECT FOCUS, INC. STOCK OPTION PLAN
(Full Title of Plan)

Rod W. Rice
Chief Financial Officer, Secretary and Treasurer
Direct Focus, Inc.
2200 NE 65th Avenue
Vancouver, Washington 98661
(360) 694-7722
(Name, Address and Telephone Number of Agent for Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Fee
Common Stock	484,041	\$7.82 (2)	\$3,785,201 (2)	\$1,053.00
Common Stock	581,961	\$19.44 (3)	\$11,313,322 (3)	\$3,146.00
Total	1,066,002			\$4,199.00

(1) The Direct Focus, Inc., Stock Option Plan (the "Plan") authorizes the issuance of a maximum of 1,857,961 shares of Direct Focus, Inc. (the "Company") common stock pursuant to the terms and conditions thereof. Of these shares, the Company is registering 484,041 shares that are subject to outstanding options granted under the Plan and 581,961 shares that are available for future option grants thereunder. There are also registered, pursuant to Rule 416, such additional indeterminate number of shares as may be issued as a result of the anti-dilution provisions of the Plan.

(2) Based upon the weighted average exercise price of options granted as of the filing date of this registration statement.

(3) Estimated solely for purposes of determining the registration fee pursuant to Rule 457(h) under the Securities Act of 1933, as amended. The Proposed Maximum Offering Price Per Share is the average of the high and low prices of the Company's common stock as listed on the NASDAQ National Market System on May 27, 1999 (which were \$20.125 and \$18.75, respectively).

PART II

INFORMATION REQUIRED IN REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

Direct Focus, Inc. (the "Company") hereby incorporates the following documents into this Registration Statement:

1. The Company's prospectus filed with the Commission on May 6, 1999, pursuant to Rule 424(b) of the Securities Act of 1933, as amended (the "Securities Act");
2. All other reports filed pursuant to Section 13(a) or Section 15(d) of the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), since May 5, 1999; and
3. The description of the Company's common stock contained in the Company's Form 8-A filed on April 26, 1999, under Section 12(g) of the Exchange Act with the Company's Registration Statement on Form S-1 (Reg. No. 333-73243), including all amendments and reports filed for the purpose of updating such description.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Prospectus and prior to the filing of a post-effective amendment, which indicates that the shares offered hereby have been sold, or which deregister the shares covered hereby then remaining unsold, shall also be deemed to be incorporated by reference herein and made a part hereof from the date of filing of such 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 hereof to the extent that a statement contained herein (or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein) modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part hereof.

ITEM 4. DESCRIPTION OF SECURITIES.

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Sections 23B.08.500 through 23B.08.600 of the Washington Business Corporation Act (the "WBCA") authorize a court to award, or a corporation's board of directors to grant, indemnification to directors and officers on terms sufficiently broad to permit indemnification under certain circumstances for liabilities arising under the Securities Act. Article IX of the registrant's Articles of Incorporation and Article X of the registrant's Amended and Restated Bylaws provide for indemnification of the registrant's directors, officers, employees and agents to the maximum extent permitted by Washington law. The registrant's directors and officers also may be indemnified against liability they may incur for serving in that capacity pursuant to a liability insurance policy maintained by the registrant for such purpose. However, the registrant does not currently have such an insurance policy.

Section 23B.08.320 of the WBCA authorizes a corporation to limit a director's liability to the corporation or its shareholders for monetary damages for acts or omissions as a director, except in certain circumstances involving intentional misconduct, knowing violations of law or illegal corporate loans or distributions, or any transaction for which the director personally receives a benefit in money, property or services to which the director is not legally entitled. Section 8.4 of the registrant's Articles of Incorporation contains provisions implementing, to the fullest extent permitted by the WBCA, such limitations on a director's liability to the registrant and its shareholders.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.

Not applicable.

ITEM 8. EXHIBITS.

The following exhibits are filed herewith:

NO.	DESCRIPTION
- - - -	- - - - -
4	Direct Focus, Inc. Stock Option Plan (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form S-1, File No. 333-73243)
5	Opinion of Garvey, Schubert & Barer regarding the legality of the common stock being registered
23.1	Consent of Deloitte & Touche LLP
23.2	Consent of KPMG Peat Marwick LLP
23.3	Consent of Garvey, Schubert & Barer (included in opinion of counsel filed as Exhibit 5 herewith)
24.1	Power of Attorney for Kirkland C. Aly
24.2	Power of Attorney for C. Reed Brown
24.3	Power of Attorney for Gary L. Hopkins
24.4	Power of Attorney for Roger J. Sharp
24.5	Power of Attorney for Roland E. Wheeler

ITEM 9. UNDERTAKINGS.

A. The Company hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or most recent post-effective amendment hereof) which individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement.

PROVIDED, HOWEVER, that paragraphs (1)(i) and (1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the Registrant pursuant to Sections 13 or 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, to treat each such post-effective amendment as a new registration statement relating to the securities offered therein, and the offering of such securities at that time to be the initial bona fide offering thereof.

(3) To remove from registration, by means of a post-effective amendment, any of the securities being registered which remain unsold at the termination of the offering.

B. The Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Sections 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be an initial bona fide offering thereof.

C. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company, the Company has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Form S-8 Registration Statement and has duly caused this Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Vancouver, State of Washington, on May 27, 1999.

Registrant: DIRECT FOCUS, INC.

By: /s/ Brian R. Cook

Brian R. Cook
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Principal Executive Officer:

By: /s/ Brian R. Cook

Date: May 27, 1999

Brian R. Cook
President and Chief Executive Officer

Principal Financial Officer:

By: /s/ Rod W. Rice

Date: May 27, 1999

Rod W. Rice
Chief Financial Officer, Treasurer and
Secretary

Majority of the Board of Directors:

/s/ Brian R. Cook

Date: May 27, 1999

Brian R. Cook, Director

Kirkland C. Aly *

Date: May 27, 1999

Kirkland C. Aly, Director

C. Reed Brown *

Date: May 27, 1999

C. Reed Brown, Director

Gary L. Hopkins *

Date: May 27, 1999

Gary L. Hopkins, Director

Roger J. Sharp *

Date: May 27, 1999

Roger J. Sharp, Director

Roland E. Wheeler *

Date: May 27, 1999

Roland E. Wheeler, Director

* By /s/ Rod W. Rice

Date: May 27, 1999

Rod W. Rice
Attorney-In-Fact

EXHIBIT INDEX

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EXHIBIT 5

May 27, 1999

Direct Focus Inc.
2200 NE 65th Avenue
Vancouver, Washington 98661

Gentlemen:

We have acted as counsel for Direct Focus, Inc. (the "Company") in connection with the filing of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended, covering 1,066,002 shares of the Company's common stock (the "Shares") issuable under the Direct Focus, Inc. Stock Option Plan (the "Plan").

We have reviewed those documents, corporate records, and other instruments we deemed necessary for the purposes of this opinion. As to matters of fact which have not been independently established, we have relied upon representations of officers of the Company.

Based on the foregoing, it is our opinion that, under the corporate laws of the State of Washington, the Shares offered and to be offered by the Company under the Plan have been duly authorized and, when issued by the Company pursuant to the terms of the Plan, including, without limitation, collection of the required consideration for the Shares, will be validly issued, fully paid and nonassessable securities of the Company.

This opinion is dated as of the date hereof.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to this opinion under Item 5 in the Registration Statement.

Sincerely,

GARVEY, SCHUBERT & BARER

/s/ Garvey, Schubert & Barer

EXHIBIT 23.1

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We consent to the incorporation by reference in this Registration Statement of Direct Focus, Inc. on Form S-8 of our report dated February 26, 1999, appearing in Registration Statement No. 333-73243 of Direct Focus, Inc. on Form S-1 under the Securities Act of 1933.

Deloitte & Touche LLP

/s/ Deloitte & Touche LLP

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Portland, Oregon

May 24, 1999

EXHIBIT 23.2

INDEPENDENT AUDITOR'S CONSENT

To the Board of Directors
Delta Woodside Industries, Inc.:

We consent to the use of our report dated February 19, 1999 with respect to the combined balance sheets of the Nautilus Business as of January 4, 1999, June 27, 1998 and June 28, 1997, and the related combined statements of operations and accumulated deficit and cash flows for the six-months ended January 4, 1999, and for each of the years in the three-year period ended June 27, 1998, included in the Direct Focus, Inc. Registration Statement on Form S-1 (Reg. No. 333-73243) incorporated by reference in this Registration Statement on Form S-8.

/s/ KPMG Peat Marwick LLP

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KPMG Peat Marwick LLP

Greenville, South Carolina
May 26, 1999

EXHIBIT 24.1

POWER OF ATTORNEY

Know by all these presents, that the undersigned hereby constitutes and appoints Brian Cook and Rod Rice, or either of them, the undersigned's true and lawful attorney-in-fact to:

- (1) Execute for and on behalf of the undersigned, in the undersigned's capacity as a director of Direct Focus, Inc. (the "Company"), a registration statement on Form S-8, registering the sale of up to 1,250,000 shares of the Company's common stock issuable upon the exercise of options granted and to be granted under the Company's Stock Option Plan.
- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such registration statement on Form S-8 and timely file such registration statement with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21th day of May, 1999.

/s/ Kirkland C. Aly

Kirkland C. Aly

EXHIBIT 24.2

POWER OF ATTORNEY

Know by all these presents, that the undersigned hereby constitutes and appoints Brian Cook and Rod Rice, or either of them, the undersigned's true and lawful attorney-in-fact to:

- (1) Execute for and on behalf of the undersigned, in the undersigned's capacity as a director of Direct Focus, Inc. (the "Company"), a registration statement on Form S-8, registering the sale of up to 1,250,000 shares of the Company's common stock issuable upon the exercise of options granted and to be granted under the Company's Stock Option Plan.
- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such registration statement on Form S-8 and timely file such registration statement with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21th day of May, 1999.

/s/ C. Reed Brown

C. Reed Brown

EXHIBIT 24.3

POWER OF ATTORNEY

Know by all these presents, that the undersigned hereby constitutes and appoints Brian Cook and Rod Rice, or either of them, the undersigned's true and lawful attorney-in-fact to:

- (1) Execute for and on behalf of the undersigned, in the undersigned's capacity as a director of Direct Focus, Inc. (the "Company"), a registration statement on Form S-8, registering the sale of up to 1,250,000 shares of the Company's common stock issuable upon the exercise of options granted and to be granted under the Company's Stock Option Plan.
- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such registration statement on Form S-8 and timely file such registration statement with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21th day of May, 1999.

/s/ Gary L. Hopkins

Gary L. Hopkins

EXHIBIT 24.4

POWER OF ATTORNEY

Know by all these presents, that the undersigned hereby constitutes and appoints Brian Cook and Rod Rice, or either of them, the undersigned's true and lawful attorney-in-fact to:

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- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such registration statement on Form S-8 and timely file such registration statement with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21th day of May, 1999.

/s/ Roger J. Sharp

Roger J. Sharp

EXHIBIT 24.5

POWER OF ATTORNEY

Know by all these presents, that the undersigned hereby constitutes and appoints Brian Cook and Rod Rice, or either of them, the undersigned's true and lawful attorney-in-fact to:

- (1) Execute for and on behalf of the undersigned, in the undersigned's capacity as a director of Direct Focus, Inc. (the "Company"), a registration statement on Form S-8, registering the sale of up to 1,250,000 shares of the Company's common stock issuable upon the exercise of options granted and to be granted under the Company's Stock Option Plan.
- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such registration statement on Form S-8 and timely file such registration statement with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21th day of May, 1999.

/s/ Roland E. Wheeler

Roland E. Wheeler