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

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

View, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

84-3235065
(I.R.S. Employer
Identification Number)

**195 S. Milpitas Blvd.
Milpitas, CA 95035
(408) 263-9200**
(Address of Principal Executive Offices, including zip code)

**2021 Equity Incentive Plan
2021 Chief Executive Officer Incentive Plan
(Full title of the plan)**

**Bill Krause
Chief Legal Officer
View, Inc.
195 S. Milpitas Blvd.
Milpitas, CA
95035 (408) 263-9200**
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:
**Michael J. Mies, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
525 University Avenue
14th Floor
Palo Alto, California 94301
(650) 470-4500**

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 checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input 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 to Section 7(a)(2)(B) of the Securities Act.

PART I
INFORMATION REQUIRED IN THE PROSPECTUS

The information specified in Item 1 and Item 2 of Part I of Form S-8 is omitted from this Registration Statement on Form S-8 (the "Registration Statement") in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the equity benefit plans covered by this Registration Statement as specified by Rule 428(b)(1) under the Securities Act.

PART II
INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

View, Inc. (the “Registrant”) hereby incorporates by reference into this registration statement (this “Registration Statement”) the following documents previously filed with the U.S. Securities and Exchange Commission (the “SEC”):

- (1) The Registrant’s Annual Report on [Form 10-K](#) for the year ended December 31, 2021, filed with the SEC on June 15, 2022, including the description of the Registrant’s Class A common stock, par value \$0.0001 per share, included in [Exhibit 4.3](#) thereto, including any amendments or reports filed for the purpose of updating such description.
- (2) The Registrant’s Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2022, filed with the SEC on June 28, 2022.
- (3) The Registrant’s Quarterly Report on [Form 10-Q](#) for the quarter ended June 30, 2022, filed with the SEC on August 9, 2022.
- (4) The Registrant’s Quarterly Report on [Form 10-Q](#) for the quarter ended September 30, 2022, filed with the SEC on November 8, 2022.
- (5) The Registrant’s Current Reports on Form 8-K filed with the SEC on [February 22, 2022](#) (only with respect to the disclosures under Item 3.01 thereof), [February 24, 2022](#), [March 4, 2022](#), [May 13, 2022](#) (only with respect to the disclosures under Item 3.01 thereof), [July 22, 2022](#), [August 9, 2022](#) (only with respect to the disclosures under Items 1.01, 3.02 and 5.02 thereof), [October 27, 2022](#) (only with respect to the disclosures under Items 1.01, 2.03 and 3.02 thereof), and [November 8, 2022](#) (only with respect to the disclosures under Item 5.02 thereof).

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicate that all securities offered have been sold or that deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; *provided, however*, that documents or information deemed to have been furnished and not filed in accordance with the rules of the SEC shall not be deemed incorporated by reference into this Registration Statement. 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 of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also 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 4. Description of Securities

Not applicable.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 6. Indemnification of Directors and Officers

Subsection (a) of Section 145 of the General Corporation Law of the State of Delaware (the “DGCL”) empowers a corporation to indemnify any person who was or is a party or who is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the

person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person's conduct was unlawful.

Subsection (b) of Section 145 empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person acted in any of the capacities set forth above, against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Section 145 further provides that to the extent a director or officer of a corporation has been successful on the merits or otherwise in the defense of any action, suit or proceeding referred to in subsections (a) and (b) of Section 145, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and the indemnification provided for by Section 145 shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of such person's heirs, executors and administrators. Section 145 also empowers the corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his status as such, whether or not the corporation would have the power to indemnify such person against such liabilities under Section 145.

Section 102(b)(7) of the DGCL provides that a corporation may include in its certificate of incorporation a provision that limits or eliminates the personal liability of a director or officer for monetary damages to the corporation or its stockholders for breach of fiduciary duty, except that no such provision may limit or eliminate the liability of (i) any director or officer for any breach of the director's or officer's duty of loyalty to the corporation or its stockholders; (ii) any director or officer for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) any director under Section 174 of the DGCL; (iv) any director or officer for any transaction from which the director or officer derived an improper personal benefit; or (v) any officer in any action by or in the right of the corporation. Section 102(b)(7) of the DGCL also provides that no such provision shall eliminate or limit the liability of a director or officer for any act or omission occurring prior to the date when such provision becomes effective, and provides that an amendment, repeal or elimination of such a provision shall not affect its application with respect to an act or omission by a director or officer occurring before such amendment, repeal or elimination unless the provision provides otherwise at the time of such act or omission. Our certificate of incorporation does not currently provide for such limitation or elimination of personal liability of our officers.

Additionally, our certificate of incorporation limits the liability of our directors to the fullest extent permitted by the DGCL, and our bylaws provide that we will indemnify them to the fullest extent permitted by such law. We have entered into and expect to continue to enter into agreements to indemnify our directors, executive officers and other employees as determined by our board of directors. Under the terms of such indemnification agreements, we are required to indemnify each of our directors and officers, to the fullest extent permitted by the laws of the state of Delaware, if the basis of the indemnitee's involvement was by reason of the fact that the indemnitee is or was our director or officer or was serving at our request in an official capacity for another entity.

We must indemnify our officers and directors against any and all expenses (including attorneys' fees and all other costs, expenses and obligations incurred in connection with investigating, defending a witness in or participating in (including on appeal), or preparing to defend, be a witness in or participate in, any such action, suit, proceeding,

alternative dispute resolution mechanism, hearing, inquiry or investigation), judgments, fines, penalties and amounts paid in settlement of such claim and any federal, state, local or foreign taxes imposed on such indemnitee as a result of the actual or deemed receipt of any payments under the indemnification agreement, including all interest, assessments and other charges paid or payable in connection with or in respect thereof. The indemnification agreements also require us, if so requested, to advance all reasonable fees, expenses, charges and other costs that such director or officer incurred, provided that such person will return any such advance if it is ultimately determined that such person is not entitled to indemnification by us. Any claims for indemnification by our directors and officers may reduce our available funds to satisfy successful third-party claims against us and may reduce the amount of money available to us.

Item 7. Exemption from Registration Claimed

Not applicable.

Item 8. Exhibits

The Registrant has filed the exhibits listed on the accompanying Exhibit Index of this Registration Statement.

EXHIBIT INDEX

Exhibit Number	Exhibit Description
5.1	Opinion of Skadden, Arps, Slate, Meagher & Flom LLP
10.1	2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.6 to the Registrant's Current Report on Form 8-K, filed with the SEC on March 12, 2021)
10.2	2021 Chief Executive Officer Incentive Plan (incorporated by reference to Exhibit 10.7 to the Registrant's Current Report on Form 8-K, filed with the SEC on March 12, 2021)
23.1	Consent of PricewaterhouseCoopers LLP, independent registered accounting firm for the Registrant
23.2	Consent of Skadden, Arps, Slate, Meagher & Flom LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included on signature page)
107	Filing Fee Table

Item 9. Undertakings

A. The undersigned Registrant 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 the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective 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 the Registration Statement; *provided, however*, that paragraphs (A)(1)(i) and (A)(1)(ii) do not apply if the information required to

be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment 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 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 undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the 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 the 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 Registrant pursuant to the foregoing provisions, or otherwise, the Registrant 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 Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant 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 Registrant 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, 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 Milpitas, State of California, on December 6, 2022.

VIEW, INC.

By: /s/ Rao Mulpuri

Name: Rao Mulpuri

Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW BY ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Rao Mulpuri and Bill Krause, and each of them, his or her true and lawful attorney-in-fact and agents with full and several power of substitution, for him or her and his or her 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 the same, with all exhibits thereto, and all documents in connection therewith, with the U.S. 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 that said attorney-in-fact and agents or any of them, or their substitutes, may lawfully do or cause to be done.

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

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Rao Mulpuri</u> Rao Mulpuri	Chief Executive Officer & Director <i>(Principal Executive Officer)</i>	December 6, 2022
<u>/s/ Amy Reeves</u> Amy Reeves	Chief Financial Officer <i>(Principal Financial Officer & Principal Accounting Officer)</i>	December 6, 2022
<u>/s/ Delos (Toby) Cosgrove</u> Delos (Toby) Cosgrove	Chairman	December 6, 2022
<u>/s/ Julie Larson-Green</u> Julie Larson-Green	Director	December 6, 2022
<u>/s/ Lisa Picard</u> Lisa Picard	Director	December 6, 2022
<u>/s/ Nigel Gormly</u> Nigel Gormly	Director	December 6, 2022
<u>/s/ Scott Rechler</u> Scott Rechler	Director	December 6, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)

View, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Fees to be Paid	Equity	Class A common stock, \$0.0001 par value	457(h)	5,000,000 ⁽²⁾	\$10.00	\$50,000,000.00	.00011020	\$5,510.00
	Equity	Class A common stock, \$0.0001 par value	457(c)	21,958,268 ⁽³⁾	\$1.38	\$30,302,409.84	.00011020	\$3,339.33
	Equity	Class A common stock, \$0.0001 par value	457(h)	25,000,000 ⁽⁴⁾	\$10.00	\$250,000,000.00	.00011020	\$27,550.00
		Total Offering Amounts		51,958,268		\$330,302,409.84	.00011020	\$36,399.33
		Total Fees Offsets						\$14,082.12
		Net Fee Due						\$22,317.21

(1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended, this registration statement (this “Registration Statement”) shall also cover an indeterminate number of additional shares of Class A common stock (“Class A Common Stock”), par value \$0.0001 per share, of View, Inc. (the “Registrant”) that become issuable under the Registrant’s 2021 Equity Incentive Plan (the “2021 Plan”) and 2021 Chief Executive Officer Incentive Plan (the “2021 CEO Plan”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration.

(2) Represents shares of Class A Common Stock issuable upon exercise of outstanding options to purchase common stock under the 2021 Plan.

(3) Represents shares of Class A Common Stock available for future issuance under the 2021 Plan.

(4) Represents shares of Class A Common Stock issuable upon exercise of outstanding options to purchase common stock under the 2021 CEO Plan.

Table 2: Fee Offset Claims and Sources

Rule 457(p)											
Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source	
Fee Offset Claims	View, Inc.	S-1	333-255103 ⁽¹⁾	4/7/2021	\$14,082.12	Equity	Common Stock	86,353,125	\$ 750,441,560.50		
	View, Inc.	S-1	333-255103 ⁽¹⁾	4/7/2021	\$14,082.12	Equity	Warrants to purchase Common Stock	366,666	\$ 652,665.48		
Fee Offset Sources	View, Inc.	S-1	333-255103 ⁽¹⁾	4/7/2021						\$14,082.12	

(1) On April 7, 2021, the Registrant filed a Registration Statement on Form S-1 (File No. 333-255103) (the “Prior S-1”) and paid a registration fee of \$81,944.40. The Prior S-1 has been withdrawn by the Registrant, effective as of March 2, 2022. The Prior S-1 was not declared effective, and no securities were sold thereunder. In accordance with Rule 457(p) under the Securities Act of 1933, as amended, the Registrant is offsetting the registration fee for this Registration Statement against the fees previously paid in connection with the Prior S-1.

Skadden, Arps, Slate, Meagher & Flom LLP

525 UNIVERSITY AVENUE
PALO ALTO, CALIFORNIA 94301

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December 6, 2022

View, Inc.
195 South Milpitas Blvd.
Milpitas, CA 95035

Re: View, Inc.
Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as special United States counsel to View, Inc., a Delaware corporation (the "Company"), in connection with the registration statement on Form S-8 (the "Registration Statement") to be filed on the date hereof by the Company with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933 (the "Securities Act"). The Registration Statement relates to the issuance and sale by the Company of 51,958,268 shares (the "Plan Shares") of the Company's Class A common stock, par value \$0.0001 per share, 26,958,268 of which are issuable pursuant to the 2021 Equity Incentive Plan and 25,000,000 of which are issuable pursuant to the 2021 Chief Executive Officer Incentive Plan (collectively, the "Plans").

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act. In rendering the opinion stated herein, we have examined and relied upon the following:

- (a) the Plans;
- (b) the Registration Statement in the form to be filed with the Commission on the date hereof;
- (c) an executed copy of a certificate of Bill Krause, Chief Legal Officer of the Company, dated the date hereof (the "Secretary's Certificate");

- (d) copies of the Company's Amended and Restated Certificates of Incorporation, as amended and in effect as of the dates on which the resolutions described in paragraph (f) below were adopted, and certified pursuant to the Secretary's Certificate;
- (e) copies of the Company's Bylaws, as amended and in effect as of the dates on which the resolutions described in paragraph (f) below were adopted, and certified pursuant to the Secretary's Certificate;
- (f) copies of certain resolutions of the Board of Directors of the Company and certain resolutions of the stockholders of the Company, each as certified pursuant to the Secretary's Certificate;
- (g) a certificate, dated the date hereof, from the Secretary of State of the State of Delaware, with respect to the Company's existence and good standing in the State of Delaware; and
- (h) the forms of award agreements under the Plans, as amended.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Company and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinion stated below.

In our examination, we have assumed the genuineness of all signatures, including electronic signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photocopied copies, and the authenticity of the originals of such copies. In making our examination of executed documents, we have assumed that the parties thereto, other than the Company, had the power, corporate or other, to enter into and perform all obligations thereunder and have also assumed the due authorization by all requisite action, corporate or other, and the execution and delivery by such parties of such documents and the validity and binding effect thereof on such parties. As to any facts relevant to the opinion stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and others and of public officials, including the facts and conclusions set forth in the Secretary's Certificate.

We do not express any opinion with respect to the laws of any jurisdiction other than the General Corporation Law of the State of Delaware (the "DGCL").

Based upon the foregoing and subject to the qualifications and assumptions stated herein, we are of the opinion that the Plan Shares have been duly authorized by all requisite corporate action on the part of the Company under the DGCL and, when awarded by the Board of Directors of the Company or a duly authorized committee thereof and issued and paid for in accordance with the terms of the Plans and the applicable award agreements under the Plans, the Plan Shares will be validly issued, fully paid and nonassessable.

In rendering the opinion stated herein, we have assumed that (i) an appropriate account statement evidencing the Plan Shares credited to a recipient's account maintained with the

Company's transfer agent has been or will be issued by the Company's transfer agent; (ii) the issuance of the Plan Shares will be properly recorded in the books and records of the Company; (iii) each award agreement pursuant to which rights to acquire Plan Shares or other awards are granted pursuant to the Plans will be consistent with the Plans and will be duly authorized, executed and delivered by the parties thereto; (iv) the consideration received by the Company for each of the Plan Shares delivered pursuant to the Plans shall not be less than \$0.0001 per share; and (v) the issuance of the Plan Shares does not violate or conflict with any agreement or instrument binding on the Company (except that we do not make this assumption with respect to the Company's Amended and Restated Certificate of Incorporation or the Company's Amended and Restated Bylaws).

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder. This opinion is expressed as of the date hereof unless otherwise expressly stated, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable laws.

Very truly yours,

/s/ Skadden, Arps, Slate, Meagher & Flom LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of View, Inc. of our report dated June 15, 2022 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in View, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2021.

/s/PricewaterhouseCoopers LLP

San Jose, California
December 6, 2022