

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

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Everi Holdings Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

**7250 S. Tenaya Way, Suite 100
Las Vegas, Nevada**

(Address of Principal Executive Offices)

20-0723270

(I.R.S. Employer Identification No.)

89113

(Zip Code)

**EVERI HOLDINGS INC.
AMENDED AND RESTATED 2014 EQUITY INCENTIVE PLAN**
(Full title of the plan)

Randy L. Taylor
Executive Vice President and Chief Financial Officer
7250 S. Tenaya Way, Suite 100
Las Vegas, Nevada 89113
(800) 833-7110

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

With a copy to:

David P. Lewis, Esq.
DLA Piper LLP (US)
2525 East Camelback Road
Suite 1000
Phoenix, AZ 85016
(480) 606-5100

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

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.

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
Common Stock, \$0.001 par value	3,500,000	\$6.77	\$23,695,000	\$2,746.25

- (1) An aggregate of 11,875,000 shares of the Registrant's common stock, par value \$0.001 per share ("Common Stock"), may be offered or issued pursuant to the Registrant's Amended and Restated 2014 Equity Incentive Plan (the "Plan"), plus up to 1,900,000 that may be returned to the Plan from the Registrant's 2005 Stock Incentive Plan to be offered or issued pursuant to the Plan, for a total of 13,775,000 shares. The Registrant previously registered 10,275,000 shares on Form S-8 (File No. 333-197860) for issuance under the Plan. The Registrant is registering an additional 3,500,000 shares for issuance under the Plan on this Form S-8. In addition, pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate number of shares of Common Stock that may be offered or issued by reason of stock splits, stock dividends or similar transactions.
- (2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and (h) of the Securities Act. The proposed maximum offering price per share, proposed maximum aggregate offering price, and the amount of the registration fee are based on the average of the high and low prices of the Registrant's Common Stock as reported on the New York Stock Exchange on May 22, 2017 (i.e., \$6.77), a date that is within five business days of the date of filing of this Registration Statement. Pursuant to General Instruction E of Form S-8, the registration fee is calculated with respect to the additional securities registered on this Form S-8 only.

INCORPORATION BY REFERENCE

The purpose of this Registration Statement on Form S-8 is to register an additional 3,500,000 shares of the Registrant's common stock, par value \$0.001 per share ("Common Stock"), for issuance pursuant to the Everi Holdings Inc. Amended and Restated 2014 Equity Incentive Plan (the "Plan"). The increase in the number of shares of Common Stock authorized to be issued under the Plan was approved by the Registrant's stockholders on May 23, 2017. In accordance with General Instruction E to Form S-8, the contents of the prior Registration Statement on Form S-8 (File No. 333- 197860) filed by the Registrant with the Securities and Exchange Commission (the "SEC") on August 5, 2014, with respect to shares to be offered or issued under the Plan, are hereby incorporated by reference and made a part hereof.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be 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 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.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
5.1	Opinion of DLA Piper LLP (US) (filed herewith)
23.1	Consent of DLA Piper LLP (US) (contained in Exhibit 5.1)
23.2	Consent of BDO USA, LLP (filed herewith)
23.3	Consent of Deloitte & Touche LLP (filed herewith)
24.1	Power of Attorney (included as part of the signature page to this Registration Statement)
99.1	Everi Holdings Inc. Amended and Restated 2014 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 of Registrant's Current Report on Form 8-K filed with the SEC on May 26, 2017)

EXHIBIT INDEX

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May 26, 2017

Everi Holdings Inc.
7250 S. Tenaya Way, Suite 100
Las Vegas, Nevada

Re: Everi Holdings Inc. Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel for Everi Holdings Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing of the Registration Statement on Form S-8 (the “Registration Statement”) filed or to be filed by the Company with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), with respect to 3,500,000 additional shares (the “Shares”) of the Company’s common stock, par value \$0.001 per share (“Common Stock”), reserved for issuance pursuant to the Company’s Amended and Restated 2014 Equity Incentive Plan (the “Plan”).

In connection herewith, we have examined all instruments, documents and records which we deemed relevant and necessary for the basis of our opinion hereinafter expressed. In such examination, we have assumed, without independent investigation, the following: (i) the genuineness of all signatures on all documents; (ii) that each individual executing any document, whether on behalf of such individual or an entity, is legally competent to do so; (iii) the due authority of the parties signing any document on behalf of a party (other than the Company); (iv) the authenticity of all documents submitted to us as originals; (v) the conformity to the originals of all documents submitted to us as certified or photostatic copies; (vi) that all public records reviewed or relied upon by us are true and complete; (vii) that all statements and information contained in any documents are true and complete; (viii) that there has been no oral or written modification or amendments to any documents by action or omission of the parties or otherwise. We have also assumed that the offer and sale of the Shares complies and will comply in all respects with the terms, conditions and restrictions set forth in the Registration Statement and the Plan. The Company has represented to us and we have also assumed that the Company has reserved from its duly authorized but unissued and otherwise unreserved capital stock a sufficient number of shares of Common Stock for issuance under the Plan. We have also assumed that the Company will at all times reserve and keep available out of the aggregate of its authorized but unissued and otherwise unreserved Common Stock, solely for the purpose of enabling it to issue the Shares in accordance with the Plan, the number of Shares which are then issuable and deliverable upon the settlement of awards under the Plan.

We do not express any opinion herein concerning any law other than the Delaware General Corporation Law (including the statutory provisions, all applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting the foregoing). No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

This opinion speaks only at and as of its date and is based solely on the facts and circumstances known to us at and as of such date. In addition, in rendering this opinion, we assume no obligation to revise, update or supplement this opinion (i) should the present aforementioned laws of the State of Delaware be changed by legislative action, judicial decision or otherwise after the date hereof, or (ii) to reflect any facts or circumstances which may hereafter come to our attention after the date hereof.

Based upon, subject to and limited by the foregoing, we are of the opinion and so advise you that, with respect to the Shares to be issued after the filing of the Registration Statement, the issuance of the Shares has been duly authorized and, when issued, delivered and fully paid for in accordance with the terms of the Registration Statement and the Plan, such Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement and the use of our name wherever it appears in the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Commission promulgated thereunder or Item 509 of Regulation S-K.

Very truly yours,

/s/ DLA PIPER LLP (US)

DLA PIPER LLP (US)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Everi Holdings Inc.
Las Vegas, Nevada

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated March 14, 2017, relating to the consolidated financial statements, and the effectiveness of Everi Holdings Inc.'s internal control over financial reporting of Everi Holdings Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2016.

/s/ BDO USA, LLP

Las Vegas, Nevada

May 26 , 2017

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 relating to the consolidated financial statements of Global Cash Access Holdings, Inc. (now known as Everi Holdings Inc.) and subsidiaries dated March 16, 2015 (October 23, 2015 as to Notes 18 and 20 and March 15, 2016 as to the reclassifications to the 2014 consolidated financial statements discussed in Note 2), appearing in the Annual Report on Form 10-K of Everi Holdings Inc. for the year ended December 31, 2016.

/s/ DELOITTE & TOUCHE LLP

Las Vegas, Nevada
May 26, 2017
