

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

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

DELEK US HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State of Incorporation)
**310 Seven Springs Way,
Suite 500**
Brentwood, Tennessee
(Address of Principal Executive Offices)

35-2581557
(I.R.S. Employer Identification No.)
37027
(Zip Code)

Delek US Holdings, Inc. 2016 Long-Term Incentive Plan
(Full title of the plan)

Denise McWatters
**Executive Vice President, General Counsel
and Corporate Secretary**
Delek US Holdings, Inc.
310 Seven Springs Way, Suite 500
Brentwood, Tennessee 37027
(Name and address of agent for service)

(615) 771-6701
(Telephone number, including area code, of agent for service)

Copies to:
Stephen C. Hinton
Bradley Arant Boult Cummings LLP 1221 Broadway,
Suite 2400
Nashville, Tennessee 37203
(615) 244-2582

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"/>
	<input type="checkbox"/> Do not check if a smaller reporting company)	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

The Company previously filed with the Securities and Exchange Commission (the "SEC") (A) a Registration Statement on Form S-8 on July 10, 2017 (Registration No. 333-219209) (the "Initial Registration Statement") registering an aggregate of 7,592,221 shares of Common Stock comprised of (i) 3,331,055 shares of Common Stock that may be issued pursuant to outstanding equity awards and future equity awards to eligible participants under the 2016 Plan; (ii) 2,667,378 shares of Common Stock that may be issued pursuant to outstanding equity awards under the Delek US Holdings, Inc. 2006 Long-Term Incentive Plan; and (iii) 1,593,788 shares of Common Stock that may be issued pursuant to outstanding equity awards and future equity awards to eligible participants under the Alon USA Energy, Inc. Second Amended and Restated 2005 Incentive Compensation Plan, (B) a Registration Statement on Form S-8 on May 31, 2018 (Registration No. 333-225332) (the "First Amendment Registration Statement") adding 4,500,000 shares of Common Stock to the number of shares of Common Stock available for issuance under the 2016 Plan, (C) a Registration Statement on Form S-8 on June 5, 2020 (Registration No. 333-238946) (the "Second Amendment Registration Statement") adding 2,120,000 shares of Common Stock to the number of shares of Common Stock available for issuance under the 2016 Plan, (D) a Registration Statement on Form S-8 on June 10, 2021 (Registration No. 333-256954) (the "Third Amendment Registration Statement") adding 3,215,000 shares of Common Stock to the number of shares of Common Stock available for issuance under the 2016 Plan, (E) a Registration Statement on Form S-8 on December 9, 2022 (Registration No. 333-268725) (the "Fourth Amendment Registration Statement") adding 760,000 shares of Common Stock to the number of shares of Common Stock available for issuance under the 2016 Plan and (F) a Registration Statement on Form S-8 on May 9, 2023 (Registration No. 333-271784) (the "Fifth Amendment Registration Statement," and together with the Initial Registration Statement, the First Amendment Registration Statement, the Second Amendment Registration Statement, the Third Amendment Registration Statement and the Fourth Amendment Registration Statement, the "Prior Registration Statement") adding 2,015,000 shares of Common Stock to the number of shares of Common Stock available for issuance under the 2016 Plan.

On April 29, 2025, the Company's stockholders approved an amendment to the 2016 Plan that increased the number of shares of Common Stock available for issuance under the 2016 Plan by 1,900,000 shares. This Registration Statement is being filed to register these additional 1,900,000 shares of Common Stock.

Pursuant to General Instruction E to Form S-8, the contents of the Prior Registration Statement, including each of the documents filed with the SEC and incorporated (or deemed to be incorporated) by reference therein, and each of the documents filed as exhibits thereto, are incorporated by reference herein except as otherwise updated or modified by this filing. All exhibits required by General Instruction E to Form S-8 are filed as exhibits hereto.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

We incorporate by reference in this Registration Statement the documents listed below, excluding any portions of such documents that have been “furnished” but not “filed” for purposes of the Securities Exchange Act of 1934, as amended (the “Exchange Act”):

- our Annual Report on Form 10-K for the year ended December 31, 2024, filed with the SEC on February 26, 2025 (“Annual Report”);
- our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2025 filed with the SEC on May 7, 2025;
- all other reports filed with the SEC pursuant to Section 13(a) or 15(d) of the Exchange Act since December 31, 2024; and
- the disclosures set forth under the caption “Description of Delek Capital Stock” in the Company’s Registration Statement on Form S-4 (File No. 333-222014), first filed with the SEC on December 13, 2017, as amended on January 4, 2018, and any other amendment or report filed for the purpose of updating such description, including the Description of Common Stock set forth in Exhibit 4.8 to the Annual Report.

In addition, any future filings made by us with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, 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 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 SEC rules 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 in or deemed to be part of this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement or in any subsequently filed document that also is or is deemed to be incorporated by reference in this Registration Statement modifies or supersedes that statement. Any statement contained in a document that is deemed to be incorporated by reference or deemed to be part of this Registration Statement after the most recent effective date may modify or replace existing statements contained in this Registration Statement. Any such statement so modified or replaced shall not be deemed, except as so modified or replaced, to constitute a part of this Registration Statement.

Item 8. Exhibits

Exhibit No.	Description of Exhibit
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|------------------------|---|
| 5.1 * | Opinion of Bradley Arant Boult Cummings LLP as to the validity of the securities being registered. |
| 10.1 | Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 99.1 to the Company's Registration Statement on Form S-8 filed on June 1, 2016). |
| 10.2 | First Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Registration Statement on Form S-8 filed on May 31, 2018). |
| 10.3 | Second Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q filed on May 8, 2020). |
| 10.4 | Third Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.4 to the Company's Registration Statement on Form S-8 filed on June 9, 2021). |
| 10.5 | Fourth Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q filed on August 5, 2022). |
| 10.6 | Fifth Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed on May 8, 2023). |
| 10.7 | Sixth Amendment to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed on May 1, 2025). |
| 23.1 * | Consent of Ernst & Young LLP, independent registered public accounting firm. |
| 23.2 * | Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm. |
| 23.3 | Consent of Counsel (included in Exhibit 5.1). |
| 24.1 | Power of Attorney (contained on the signature page hereto). |
| 107 * | Filing Fee Table |

* Filed herewith

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 Brentwood, State of Tennessee, on May 7, 2025.

DELEK US HOLDINGS, INC.
/s/ Mark Hobbs

Name: Mark Hobbs
Title: Executive Vice President and Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Avigal Soreq and Mark Hobbs, and each of them, his or her true and lawful attorneys-in-fact and agents with full powers of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign this Registration Statement on Form S-8 with any completions, additions, deletions or other changes that Messrs. Soreq and Hobbs shall deem necessary, appropriate or advisable, to sign any or all amendments to this Registration Statement on Form S-8, including post-effective amendments, 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, and hereby ratifies and confirms all his or her said attorneys-in-fact and agents, or any of them, or his or her substitute or 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 by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Ezra Uzi Yemin</u> Ezra Uzi Yemin	Chairman and Director	May 7, 2025
<u>/s/ Avigal Soreq</u> Avigal Soreq	President, Chief Executive Officer and Director (Principal Executive Officer)	May 7, 2025
<u>/s/ Mark Hobbs</u> Mark Hobbs	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	May 7, 2025
<u>/s/ Robert Wright</u> Robert Wright	Senior Vice President, Deputy Chief Financial Officer and Chief Accounting Officer (Principal Accounting Officer)	May 7, 2025
<u>/s/ Christine Benson Schwartzstien</u> Christine Benson Schwartzstein	Director	May 7, 2025
<u>/s/ William J. Finnerty</u> William J. Finnerty	Director	May 7, 2025
<u>/s/ Richard J. Marcogliese</u> Richard J. Marcogliese	Director	May 7, 2025
<u>/s/ Leonardo Moreno</u> Leonardo Moreno	Director	May 7, 2025
<u>/s/ Gary M. Sullivan, Jr.</u> Gary M. Sullivan, Jr.	Director	May 7, 2025
<u>/s/ Vicky Sutil</u> Vicky Sutil	Director	May 7, 2025
<u>/s/ Laurie Z. Tolson</u> Laurie Z. Tolson	Director	May 7, 2025
<u>/s/ Shlomo Zohar</u> Shlomo Zohar	Director	May 7, 2025

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

Delek US Holdings, 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 Share ⁽²⁾	Maximum Aggregate Offering Price ⁽²⁾	Fee Rate	Amount of Registration Fee ⁽³⁾
Equity	Common Stock, par value \$0.01 per share	Rule 457(c) and Rule 457(h)	1,900,000	\$13.16	\$25,004,000	\$0.00015310	\$3,828.11
Total Offering Amounts					\$25,004,000		\$3,828.11
Total Fee Offsets							\$—
Net Fee Due							\$3,828.11

- (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 securities that may be offered or issued pursuant to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan, as amended (the “2016 Plan”) as a result of adjustments for stock dividends, stock splits or similar transactions effected without receipt of consideration, that increase the number of outstanding shares of the common stock, par value \$0.01 per share (the “Common Stock”) of Delek US Holdings, Inc. (the “Company”).
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and Rule 457(h) of the Securities Act, based upon the average of the high and low sales prices of the Common Stock on the New York Stock Exchange on April 30, 2025.
- (3) The Company is registering an additional 1,900,000 shares of Common Stock relating to the 2016 Plan. Pursuant to General Instruction E to Form S-8, the fee set forth in the table above is only with respect to those additional shares.



May 7, 2025

Delek US Holdings, Inc.
310 Seven Springs Way, Suites 400 and 500

Brentwood, Tennessee 37027 Ladies and Gentlemen:

We have acted as special counsel to Delek US Holdings, Inc., a Delaware corporation (the “*Company*”), in connection with the proposed issuance by the Company of up to 1,900,000 shares of the Company’s common stock, par value \$0.01 per share (the “*Shares*”), pursuant to the Delek US Holdings, Inc. 2016 Long-Term Incentive Plan, as amended by the First Amendment thereto effective as of May 8, 2018, the Second Amendment thereto effective as of June 4, 2020, the Third Amendment thereto effective as of June 4, 2021, the Fourth Amendment thereto effective as of May 3, 2022, the Fifth Amendment thereto effective as of May 3, 2023 and the Sixth Amendment thereto effective as of April 29, 2025 (as so amended, the “*2016 Plan*”). The Shares are included in the Company’s Registration Statement on Form S-8 (the “*Registration Statement*”), filed by the Company with the U.S. Securities and Exchange Commission (the “*SEC*”) under the provisions of the Securities Act of 1933, as amended (the “*Securities Act*”), on the date hereof. This opinion is being delivered to you in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act.

In connection with rendering the opinion set forth in this opinion letter, we have reviewed the Registration Statement, the 2016 Plan and the originals, or photostatic or certified copies, of such records of the Company and certificates of officers of the Company, certificates of public officials and such other documents as we have deemed relevant and necessary as a basis for the opinion expressed herein.

In our examination, we have assumed the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to all original documents of all documents submitted to us as copies and the accuracy and completeness of all information provided to us by the Company.

We have also assumed, without independent investigation, that at the time of the issuance of the Shares: (i) all of the terms and conditions for such issuance set forth in the 2016 Plan and any related agreements will have been fully satisfied, waived or discharged; (ii) each award agreement setting forth the terms of each award granted pursuant to the 2016 Plan will be consistent with the 2016 Plan and will have been duly authorized and validly executed and delivered by the parties thereto; (iii) a sufficient number of shares of Common Stock will remain available for issuance; and (iv) the legal consideration payable in connection with the issuance of the Shares pursuant to the 2016 Plan will not be less than the par value of the Common Stock and will be otherwise proper and sufficient.

Based upon the foregoing and the other matters stated herein, we are of the opinion that, when issued and delivered in accordance with the terms set forth in the 2016 Plan and against payment of the consideration therefor, the issuance of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable.

We render no opinion herein as to matters involving the laws of any jurisdiction other than the General Corporation Law of the State of Delaware, as amended (the “*DGCL*”), and the United States of America.

This opinion is limited to the current DGCL and the current federal laws of the United States, and to the facts as they exist on the date hereof. We assume no obligation to revise or supplement our opinion should the present laws, or the interpretations thereof, be changed in respect of any circumstances or events that occur subsequent to the date hereof. This opinion letter is limited to the opinion expressly stated herein, and no other opinions are to be inferred or implied.

We hereby consent to the filing of this opinion with the SEC as an Exhibit to the above-referenced Registration Statement. In giving this consent, we do not hereby 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 SEC promulgated thereunder.

Very truly yours,

/s/ Bradley Arant Boult Cummings 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 2016 Long-Term Incentive Plan of Delek US Holdings, Inc. of our reports dated February 26, 2025, with respect to the consolidated financial statements of Delek US Holdings, Inc., and the effectiveness of internal control over financial reporting of Delek US Holdings, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2024, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Nashville, Tennessee
May 7, 2025

Consent of Independent Auditors

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Delek US Holdings, Inc. of our report dated November 22, 2024 relating to the financial statements of Gravity Water Intermediate Holdings LLC, which appears in Delek US Holdings, Inc.'s Current Report on Form 8-K/A filed March 18, 2025.

/s/ PricewaterhouseCoopers LLP
Houston, Texas
May 7, 2025