

Delek US Holdings, Inc.
Form S-8
May 24, 2010

As filed with the Securities and Exchange Commission on May 24, 2010

Registration No. 333-

**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 or other jurisdiction of
incorporation or organization)

52-2319066
(I.R.S. Employer
Identification No.)

**7102 Commerce Way
Brentwood, Tennessee**
(Address of Principal Executive Offices)

37027
(Zip Code)

Delek US Holdings, Inc. 2006 Long-Term Incentive Plan, as amended
(Full title of the plan)

**Ezra Uzi Yemin, Chief Executive Officer
Delek US Holdings, Inc.**

**7102 Commerce Way
Brentwood, Tennessee 37027**
(Name and address of agent for service)

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

Copy to:

**Merrill K. Kraines, Esq.
Manuel G.R. Rivera, Esq.
Fulbright & Jaworski L.L.P.
666 Fifth Avenue
New York, New York 10103
Telephone: (212) 318-3000
Fax: (212) 318-3400**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer, and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

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

CALCULATION OF REGISTRATION FEE

Proposed maximum	Proposed maximum aggregate	Amount of
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Title of securities to be registered	Amount to be registered⁽¹⁾	offering price per share⁽²⁾	offering price⁽²⁾	registration fee
Common stock, \$0.01 par value per share	2,000,000 shares ⁽³⁾	\$6.55	\$13,100,000	\$934.03

(1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the Securities Act), this registration statement on Form S-8 (this Registration Statement) shall also cover an additional indeterminable number of shares of common stock which become issuable under the above-named plan by reason of any future stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration which results in an increase in the number of outstanding shares of common stock.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to

Rules 457(c)
and 457(h)
under the
Securities Act
of 1933, as
amended (the
Securities Act),
based upon
\$6.55, the
average of the
high and low
sales price of a
share of the
registrant s
common stock
on the New
York Stock
Exchange on
May 20, 2010.

- (3) Represents
2,000,000
additional
shares
authorized for
issuance
pursuant to
awards made
under the Delek
US Holdings,
Inc. 2006
Long-Term
Incentive Plan
as a result of a
recent
amendment to
the plan.
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EXPLANATORY NOTE

Pursuant to General Instruction E to Form S-8 under the Securities Act, this Registration Statement is filed by Delek US Holdings, Inc. (the Company) for the purpose of registering additional shares of common stock, par value \$0.01 per share, of the Company (the Common Stock) under the Delek US Holdings, Inc. 2006 Long-Term Incentive Plan (the Plan), as amended, which are the same class of securities as those registered under the currently effective Registration Statement on Form S-8 (Registration No. 333-134495) filed on May 26, 2006 relating to the Plan. The contents of the prior Registration Statement, including any amendments thereto or filings incorporated therein, are incorporated herein by this reference. 3,053,392 shares of Common Stock were registered for issuance under the Plan pursuant to the prior Registration Statement.

On May 4, 2010, the stockholders of the Company approved an amendment to the Plan that, among other things, increased the number of shares of Common Stock that may be issued under the Plan from 3,053,392 to 5,053,392. This Registration Statement registers 2,000,000 additional shares (subject to adjustment in the event of stock splits, stock dividends and other extraordinary corporate events) of Common Stock authorized for issuance pursuant to awards made under the Plan as a result of the recent amendment to the Plan.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which were previously filed with the Commission by the registrant, Delek US Holdings, Inc., are incorporated herein by reference:

- (a) our annual report on Form 10-K for the fiscal year ended December 31, 2009, filed on March 12, 2010;
- (b) our quarterly report on Form 10-Q for the quarter ended March 31, 2010, filed on May 7, 2010;
- (c) our current reports on Form 8-K, filed on February 25, 2010 and March 26, 2010; and
- (d) the description of our capital stock contained in our Form 424B4, filed on May 4, 2006.

All documents filed by the registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 subsequent to the date of this Registration Statement prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents. Any statement contained in any document incorporated or deemed to be incorporated by reference herein will 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 will not be deemed, except as modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

The following exhibits are filed herewith or incorporated by reference as part of this Registration Statement.

Exhibit No.	Description
4.1	Delek US Holdings, Inc. 2006 Long-Term Incentive Plan, as amended (incorporated by reference to Exhibit 10.1 to the registrant's Quarterly Report on Form 10-Q, filed on May 7, 2010).
5.1	Opinion of Fulbright & Jaworski L.L.P.
23.1	Consent of Fulbright & Jaworski L.L.P. (included in Exhibit 5.1).
23.2	Consent of Ernst & Young LLP.
24.1	Power of Attorney (on signature page).

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 of 1933;
 - (ii) to reflect in the prospectus any facts or events arising after the effective date of the 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 20 percent change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;
 - (iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; *provided, however*, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section 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 the registration statement; and
 - (2) That, for the purpose of determining any liability under the Securities Act of 1933, 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.
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- (5) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:
- (ii) If the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.
 - (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 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.
 - (h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 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 Securities and Exchange Commission such indemnification is against public policy as expressed in the 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 of whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.
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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 24, 2010.

DELEK US HOLDINGS, INC.

By: /s/ Ezra Uzi Yemin
 Ezra Uzi Yemin
 President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below appoints EZRA UZI YEMIN and MARK B. COX, and each of them, any of whom may act without the joinder of the other, as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his 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 other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or would do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them of their or his substitute and substitutes, may lawfully do or cause to be done by virtue hereof. 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.

Signature	Title	Date
/s/ Ezra Uzi Yemin Ezra Uzi Yemin	President, Chief Executive Officer (principal executive officer) and Director	May 24, 2010
/s/ Mark B. Cox Mark B. Cox	Executive Vice President and Chief Financial Officer (principal financial and accounting officer)	May 24, 2010
/s/ Gabriel Last Gabriel Last	Director	May 16, 2010
/s/ Asaf Bartfeld Asaf Bartfeld	Director	May 16, 2010
/s/ Aharon Kacherginski Aharon Kacherginski	Director	May 15, 2010
/s/ Shlomo Zohar Shlomo Zohar	Director	May 17, 2010

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/s/ Carlos E. Jordá	Director	May 14, 2010
Carlos E. Jordá		
/s/ Charles H. Leonard	Director	May 14, 2010
Charles H. Leonard		
/s/ Philip L. Maslowe	Director	May 17, 2010
Philip L. Maslowe		

INDEX TO EXHIBITS

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