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

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

DLH Holdings Corp.

(Exact name of Registrant as specified in its charter)

New Jersey
(State or other jurisdiction of
incorporation or organization)

22-1899798
(I.R.S. Employer Identification Number)

**3565 Piedmont Road, NE
Building 3, Suite 700
Atlanta, Georgia 30305**
(Address, including zip code, of principal executive offices)

2016 Omnibus Equity Incentive Plan, as amended

(Full title of the Plan)

**Kathryn M. JohnBull
Chief Financial Officer
DLH Holdings Corp.
3565 Piedmont Road, NE
Building 3, Suite 700
Atlanta, Georgia 30305
(866) 952-1647**
(Name and address, including zip code and telephone
number, including area code, of agent for service)

Copies of all communications, including all communications sent to the agent for service, should be sent to:

**Victor J. DiGioia, Esq.
Michael A. Goldstein, Esq.
Becker & Poliakoff, LLP
45 Broadway
New York, New York 10006
(212) 599-3322**

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

(Do not check if a smaller reporting company)

Emerging growth 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 Each Class of Securities to be Registered	Amount of Shares to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.001 per share	1,500,000	(3) \$5.925	\$8,887,500	\$1,106.49
Total	1,500,000		\$8,887,500	\$1,106.49

- (1) On February 8, 2018, an additional 1,500,000 shares of common stock were authorized for issuance under DLH Holding Corp.'s 2016 Omnibus Equity Incentive Plan, as amended (the "Plan"), in accordance with the provisions of the Plan. This Registration Statement covers such additional shares of common stock. Pursuant to Rule 416 under the Securities Act of 1933, this Registration Statement shall also cover any additional shares of common stock which become issuable under the Plan by reason of any 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 the Registrant's common stock.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and 457(h) under the Securities Act of 1933, as amended. The Proposed Maximum Offering Price Per Share is based on the average of the reported high (\$6.05) and low (\$5.80) sales prices for the Registrant's common stock reported on the Nasdaq Stock Market on May 18, 2018.
- (3) Represents shares of the Registrant's common stock available for future issuance under the Plan from the additional shares authorized for issuance under the Plan, as described in Note 1, above.

PART I
Information Required in the Section 10(a) Prospectus

Explanatory Note

This Registration Statement on Form S-8 is being filed for the purpose of registering an aggregate of 1,500,000 additional shares of common stock of the Registrant to be issued pursuant to the Registrant's 2016 Omnibus Equity Incentive Plan, as amended (the "Plan"). At the Registrant's Annual Meeting of Stockholders held on February 8, 2018, the Registrant's stockholders approved an amendment to the Plan to increase the number of shares of common stock that may be issued pursuant to awards under the Plan by 1,500,000 shares and the Registrant is filing the present Registration Statement in connection with such amendment to the Plan. The additional shares registered hereby are in addition to the shares of common stock of the Registrant authorized for issuance under the Plan which were registered pursuant to previous registration statement on Form S-8. The contents of the previous registration statements on Form S-8 filed by the registrant with the Securities and Exchange Commission on July 27, 2016 (Registration No. 333- 212702) are incorporated by reference into this registration statement pursuant to General Instruction E to Form S-8 regarding registration of additional securities.

Item 1. Plan Information.

Item 2. Registrant Information and Employee Plan Annual Information.

The documents containing the information specified in Part I will be sent or given to employees as specified by Rule 428(b)(1) of the Securities Act of 1933, as amended (the "Securities Act"). Such documents are not being filed with the Securities and Exchange Commission (the "Commission") either as part of this Registration Statement or as prospectus supplements pursuant to Rule 424 of the Securities Act. Such documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

The Commission allows us to incorporate by reference the information we file with it, which means that we can disclose important information to you by referring to those documents. The information incorporated by reference is an important part of this Registration Statement, and information that we file later with the Commission will automatically update and supersede this information. We incorporate by reference the following documents we have filed, or may file, with the Commission:

(1)Our Annual Report on Form 10-K for the fiscal year ended September 30, 2017 filed with the Commission on December 12, 2017, including the information specifically incorporated by reference into the Annual Report on Form 10-K from our definitive proxy statement on Schedule 14A filed with the Commission on December 29, 2017 (and as supplemented on February 1, 2018), pursuant to Section 13 of the Securities Exchange Act of 1934, as amended (the "Exchange Act");

(2)All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by Registrant's latest annual report referred to in (1) above; and

(3)A description of our common stock contained in our registration statement on Form 8-A filed April 27, 1990.

All documents we file pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or that deregisters all securities covered hereby then remaining unsold, are deemed to be incorporated by reference in this Registration Statement and are a part hereof from the date of filing of such documents.

Any information that we later file with the Commission will automatically update and supersede the information and statements contained in a document incorporated or deemed to be incorporated by reference herein. Any such information or statement so modified or superseded will not be deemed, except as so modified or superseded, to constitute part of this Registration Statement. Under no circumstances will any information filed under items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

As of the date of this Registration Statement, principals of Becker & Poliakoff, LLP beneficially own shares of the Registrant's common stock.

Item 6. Indemnification of Directors and Officers.

Our By-Laws require us to indemnify, to the full extent authorized by Section 14A:3-5 of the New Jersey Business Corporation Act, any person with respect to any civil, criminal, administrative or investigative action or proceeding instituted or threatened by reason of the fact that he, his testator or intestate is or was a director, officer or employee of our company or any predecessor of our company is or was serving at the request of our company or a predecessor of our company as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise.

Section 14A:3-5 of the New Jersey Business Corporation Act authorized the indemnification of directors and officers against liability incurred by reason of being a director or officer and against expenses (including attorneys' fees) in connection with defending any action seeking to establish such liability, in the case of third-party claims, if the officer or director acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation and if such officer or director shall not have been adjudged liable for negligence or misconduct, unless a court otherwise determines. Indemnification is also authorized with respect to any criminal action or proceeding where the officer or director had no reasonable cause to believe his conduct was unlawful.

In accordance with Section 14A:2-7 of the New Jersey Business Corporation Act, our Certificate of Incorporation eliminates the personal liability of officers and directors to our company and to stockholders for monetary damage for violation of a director's duty owed to our company or our shareholders, under certain circumstances.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers, or persons controlling our company pursuant to the foregoing provisions, our company has been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in such Act and is therefore unenforceable.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit	Description
5.1	Opinion of Becker & Poliakoff, LLP
10.1	2016 Omnibus Equity Incentive Plan, as amended (incorporated by reference herein to Exhibit A to the Company's definitive Proxy Statement dated December 29, 2017, as supplemented on February 1, 2018).
23.1	Consent of WithumSmith+Brown, PC
23.2	Consent of Becker & Poliakoff, LLP (included in Exhibit 5.1 hereto)
24.1	Power of Attorney (included on the signature page to this Registration Statement)

Item 9. Undertakings.

(a) We hereby undertake:

(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, as amended (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 this 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 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) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by us pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the 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 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 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, we have 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 us of expenses incurred or paid by one of our directors, officers or controlling persons 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, we 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 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 Atlanta, State of Georgia, on May 23, 2018.

DLH HOLDINGS CORP.

By: /s/ Kathryn M. JohnBull

Kathryn M. JohnBull
Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENT, that each person whose signature appears below constitutes and appoints Zachary C. Parker and Kathryn M. JohnBull, each of whom may act individually, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in 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 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 connection therewith, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

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>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Frederick G. Wasserman</u> Frederick G. Wasserman	Chairman of the Board	May 23, 2018
<u>/s/ William H. Alderman</u> William H. Alderman	Director	May 23, 2018
<u>/s/ James P. Allen</u> James P. Allen	Director	May 23, 2018
<u>/s/ Martin J. Delaney</u> Martin J. Delaney	Director	May 23, 2018
<u>/s/ Elder Granger, M.D.</u> Elder Granger, M.D.	Director	May 23, 2018

<u>/s/ Frances M. Murphy</u> Frances M. Murphy, M.D.	Director	May 23, 2018
<u>/s/ Austin J. Yerks, III</u> Austin J. Yerks III	Director	May 23, 2018
<u>/s/ Zachary C. Parker</u> Zachary C. Parker	Chief Executive Officer, President and Director	May 23, 2018
<u>/s/ Kathryn M. JohnBull</u> Kathryn M. JohnBull	Chief Financial Officer and Principal Accounting Officer	May 23, 2018

INDEX TO EXHIBITS

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24.1	Power of Attorney (included on the signature page to this Registration Statement)

Exhibit 5.1

May 23, 2018

DLH Holdings Corp.
3565 Piedmont Road, N.E.
Building 3 – Suite 700
Atlanta, Georgia 30305

Re: DLH Holdings Corp.
Registration Statement on Form S-8

Ladies and Gentlemen:

We have assisted in the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) to be filed with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to an aggregate of 1,500,000 shares of common stock, \$0.001 par value per share (the “Shares”), of DLH Holdings Corp., a New Jersey corporation (the “Company”), authorized for issuance pursuant to the Company’s 2016 Omnibus Equity Incentive Plan, as amended (the “2016 Plan”).

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the Registration Statement, as filed with the Commission under the Act on the date hereof; (ii) the 2016 Plan; (iii) the Certificate of Incorporation of the Company, as amended to date; and (iv) the By-laws of the Company; and such other documents, corporate records and questions of law as we have deemed necessary solely for the purpose of enabling us to render the opinions expressed herein.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, 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 photostatic copies, and the authenticity of the originals of such copies. In making our examination of documents executed or to be executed, we have assumed that the parties thereto, other than the Company, had or will have 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 material to the opinions expressed herein that we did not independently establish or verify, we have relied upon

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statements and representations of officers and other representatives of the Company and others and of public officials. The opinion set forth below is subject to the following further qualifications, assumptions and limitations that:

- (a) all Shares will be issued in accordance with the terms of the 2016 Plan;
- (b) the consideration received by the Company for each Share delivered pursuant to the 2016 Plan shall not be less than the par value of the Common Stock; and
- (c) the registrar and transfer agent for the Common Stock will duly register such issuance and countersign the stock certificates evidencing such Plan Shares and such stock certificates will conform to the specimen certificates examined by us.

Members of our firm are admitted to the bar in the States of New York and New Jersey and we do not express any opinion as to the laws of any jurisdiction other than the corporate laws of the State of New Jersey, and we do not express any opinion as to the effect of any other laws on the opinion stated herein.

Based upon the foregoing and subject to the limitations, qualifications and assumptions set forth herein, we are of the opinion that the Shares have been duly authorized for issuance and, when delivered and paid for in accordance with the terms of the 2016 Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion with the Commission as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder. Principals of the firm of Becker & Poliakoff LLP, own shares of common stock of the Company.

Very truly yours,

/s/ Becker & Poliakoff, LLP

Becker & Poliakoff, LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 of our report dated December 12, 2017, with respect to our audit of the consolidated financial statements of DLH Holdings Corp., included in its Annual Report on Form 10-K for the year ended September 30, 2017, as filed with the Securities and Exchange Commission.

/s/ WithumSmith+Brown, PC
WithumSmith+Brown, PC

New York, New York
May 22, 2018

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