

As filed with the Securities and Exchange Commission on June 29, 2017

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

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

TAT TECHNOLOGIES LTD.

(Exact name of registrant as specified in its charter)

Israel

(State or other jurisdiction of incorporation or organization)

Not Applicable

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

P.O. BOX 80, Gedera 70750 Israel

(Address of Principal Executive Offices) (Zip Code)

TAT Technologies Ltd. 2012 Stock Option Plan
(Full title of the plans)

Chief Executive Officer

Limco-Piedmont, Inc.

5304 S. Lawton Avenue

Tulsa, Oklahoma 74107

(Name and address of agent for service)

918-445-4300

(Telephone number, including area code, of agent for service)

Copies to:

Idan Lidor, Adv.
Naschitz, Brandes, Amir & Co.
5 Tuval Street
Tel-Aviv 6789717, Israel
Tel: 972 3-623-5000

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 definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated filer ☐

Accelerated filer ☐

Non-accelerated filer ☐

Smaller Reporting Company ☐

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee (2)
Ordinary Shares, par value NIS 0.90 New Israeli Shekels per share, to be issued under the TAT Technologies Ltd. 2012 Stock Option Plan	300,000(3)	\$ 10.36(4)	\$ 3,108,000(5)	\$ 360

- (1) This Registration Statement covers Ordinary Shares of TAT Technologies, Ltd. (the "Registrant"): (i) issuable pursuant to the exercise of options granted prior to the date hereof under the TAT Technologies Ltd. 2012 Stock Option Plan (the "Plan"), (ii) to be issued under the Plan, and (iii) pursuant to Rule 416(a) of the Securities Act of 1933, as amended, any additional shares of Ordinary Shares, which become issuable under the Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration which results in an increase in the number of the outstanding shares of the Registrant's Ordinary Shares.
- (2) Calculated pursuant to Section 6(b) of the Securities Act of 1933, as amended, as follows: proposed maximum aggregate offering price multiplied by 0.0001159.
- (3) Issuable under options and other share incentive awards that may be granted in the future under the 2012 Plan.
- (4) Estimated in accordance with Rule 457(h) under the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee on the basis of the weighted average exercise price (rounded to the nearest cent) of the options outstanding under the Plan.
- (5) Estimated in accordance with Rule 457(c) and (h) under the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee on the basis of \$ 10.36 per share, which represents the average of the high and low price of the Registrant's Ordinary Shares as reported on the NASDAQ Global Market on June 28, 2017.

This Registration Statement shall become effective immediately upon filing as provided in Rule 462 under the Securities Act of 1933.

EXPLANATORY NOTE

The purpose of this Registration Statement on Form S-8 is to register an additional 300,000 Ordinary Shares for issuance under the Registrant's 2012 Stock Option Plan, or the Plan. In accordance with General Instruction E of Form S-8, the content of the Registrant's Registration Statement on Form S-8 (Files No. 333- 189758 and 333-208990) filed with the Securities and Exchange Commission on July 2, 2013 and January 14, 2016, is incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below.

Item 8. EXHIBITS.

- 4.1 Memorandum of Association of the Registrant. *
- 4.2 Articles of Association of the Registrant, as amended and restated. **
- 4.3 Specimen Certificate for Ordinary Shares. *
- 4.4 TAT Technologies Ltd. Stock Option Plan. ***
- 4.5 Form of 102 Stock Option Agreement (Israel). ***
- 4.6 Form of Stock Option Agreement (US) ***
- 4.7 Addendum to the 2012 Stock Option Plan dated November 3, 2016.****
- 5.1 Opinion of Naschitz, Brandes, Amir & Co., Advocates
- 23.1 Consent of Kesselman & Kesselman, a member firm of PricewaterhouseCoopers International Limited.
- 23.2 Consent of Dixon Hughes Goodman LLP.
- 23.3 Consent of Naschitz, Brandes, Amir & Co., Advocates (included in Exhibit 5.1).
- 24.1 Power of Attorney.

* Filed as Exhibit 1.2 to the Registrant's Annual Report on Form 20-F for the year ended December 31, 2014, and incorporated herein by reference.

** Filed as Appendix D of Exhibit 1 to the Registrant's Proxy Statement for Annual and Extraordinary General Meeting filed with the Securities and Exchange Commission on October 10, 2013, and incorporated herein by reference.

*** Filed as Exhibit to the Registrant's Registration Statement on Form S-8 (Files No. 333-189758 and 333-208990) filed with the Securities and Exchange Commission on July 2, 2013 and January 14, 2016, and incorporated herein by reference.

**** Filed as Appendix B to of Exhibit 1 to the Registrant's Proxy Statement for Special general meeting of shareholders filed with the Securities and Exchange Commission on September 29, 2016, and incorporated herein by reference.

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 Gedera, State of Israel on June 29, 2017.

TAT Technologies Ltd.

By: /s/ Guy Nathanzon

Name: Guy Nathanzon

Title: Chief Financial Officer

נְסִיץ בְּרַנְדֶּס אַמִיר
NASCHITZ BRANDES AMIR

NASCHITZ, BRANDES, AMIR & CO., ADVOCATES
5 TUVAL STREET, TEL-AVIV 6789717 ISRAEL
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Tel-Aviv, June 29, 2017

TAT Technologies Ltd.
P.O. BOX 80,
Gedera 70750 Israel

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended, on behalf of TAT Technologies Ltd., a company organized under the laws of the State of Israel (the "Company"), relating to 300,000 of the Company's Ordinary Shares, par value NIS 0.90 per share (the "Shares"), issuable under the Company's 2012 Stock Option Plan, as amended (the "Plan").

As Israeli counsel to the Company, we have examined such corporate records, certificates and other documents, and such questions of law, as we have considered necessary or appropriate for the purpose of our opinion. Upon the basis of such examination, we are of the opinion that, the Shares, when issued and sold pursuant to the terms of the Plan and the grants thereunder, will be legally and validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to Israeli law, and we do not express any opinion as to the laws of any other jurisdiction.

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

/s/ Naschitz, Brandes, Amir & Co., Advocates



CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated April 4, 2017 relating to the financial statements, which appears in TAT Technologies Ltd.'s Annual Report on Form 20-F for the year ended December 31, 2016.

Tel-Aviv, Israel
June 29, 2017

/s/ Kesselman & Kesselman
Certified Public Accountants (Isr.)
A member firm of PricewaterhouseCoopers International Limited

CONSENT OF REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement on Form S-8 of TAT Technologies Ltd. of our report dated March 4, 2015, relating to the consolidated financial statements of First Aviation Services Inc. and Subsidiaries as of and for the years ended December 31, 2014 and 2013, appearing in the Annual Report on Form 20-F of TAT Technologies Ltd. for the year ended December 31, 2016.

/s/ Dixon Hughes Goodman LLP
Memphis, Tennessee
June 29, 2017

POWERS OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Igal Zamir and Guy Nathanzon, and each of them severally, his true and lawful attorney-in-fact, and agent each with power to act with or without the other, and with full power of substitution and resubstitution, to execute in the name of such person below, the Registration Statement on Form S-8 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and any and all amendments to said Registration Statement (including post-effective amendments), granting unto said attorneys, 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 each of them might or could do in person, and hereby ratifying and confirming all that said attorneys, and each of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue of this Power of Attorney. This power of attorney may be executed in counterparts and all capacities to sign any and all amendments.

Pursuant to the requirements of the Securities Act of 1933, the Registration Statement has been signed by the following persons in the capacities indicated.

<u>Signature</u>	<u>Title</u>
<u>/s/ Igal Zamir</u> Igal Zamir	Chief Executive Officer (Principal Executive Officer)
<u>/s/ Guy Nathanzon</u> Guy Nathanzon	Chief Financial Officer (Principal Financial and Accounting Officer)
<u>/s/ Amos Malka</u> Amos Malka	Director
<u>/s/ Ron Ben Haim</u> Ron Ben Haim	Director
<u>/s/ Ami Boehm</u> Ami Boehm	Director
<u>/s/ Dafna Gruber</u> Dafna Gruber	Director
<u>/s/ Aviram Halevi</u> Aviram Halevi	Director
<u>/s/ Avi Shani</u> Avi Shani	Director
