

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ATTUNITY LTD.

(Exact name of registrant as specified in its charter)

Israel

(State or Other Jurisdiction of Incorporation or Organization)

None

(I.R.S. Employer Identification Number)

16 Atir Yeda Street, Atir Yeda Industrial Park, Kfar Saba 4464321, Israel
(Address of Principal Executive Offices; Zip Code)

Attunity Ltd. 2012 Stock Incentive Plan
(Full Title of the Plan)

Dror Harel-Elkayam
Chief Financial Officer and Secretary
Attunity Inc.
70 Blanchard Road
Burlington, Massachusetts 01803
(Name and Address of Agent for Service)

(781) 730 4070
(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:

Howard E. Berkenblit, Esq.
Zysman, Aharoni, Gayer and Sullivan & Worcester LLP
One Post Office Square
Boston, MA 02109
Telephone: 617-338-2979
Facsimile: 617-338-2880

Ido Zemach, Adv.
Goldfarb Seligman & Co.
98 Yigal Alon Street
Tel-Aviv 6789141, Israel
Telephone: +972-3-608-9999
Facsimile: +972-3-608-9855

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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 to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee (4)
Ordinary Shares, par value NIS 0.40 per share	3,000	\$ 7.09(2)	\$ 21,270.00(2)	\$ 2.65
Ordinary Shares, par value NIS 0.40 per share	113,423	\$ 7.27(2)	\$ 824,585.21(2)	\$ 102.66
Ordinary Shares, par value NIS 0.40 per share	1,481,788	\$ 8.83(3)	\$ 13,084,188.04(3)	\$ 1,628.98
Total	1,598,211	N/A	\$ 13,930,043.25	\$ 1,734.29

- (1) Plus such number of ordinary shares of the Registrant, as may be issued to prevent dilution resulting from stock dividends, stock splits or similar transactions in accordance with Rule 416 under the Securities Act of 1933, as amended (the "Securities Act").
- (2) The proposed maximum offering price per share and the proposed maximum aggregate offering price are based on the exercise price provided for in the relevant stock options, in accordance with Rules 457(c) and 457(h) under the Securities Act.
- (3) The proposed maximum offering price per share and the proposed maximum aggregate offering price have been estimated solely for the purpose of calculating the amount of the registration fee in accordance with Rules 457(c) and 457(h) under the Securities Act on the basis of the average of the high and low prices of the ordinary shares on the Nasdaq Capital Market on April 30, 2018, a date within five (5) business days prior to the date of this Registration Statement.
- (4) Calculated pursuant to Section 6(b) of the Securities Act as follows: proposed maximum aggregate offering price multiplied by 0.0001245.

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

REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement is filed by Attunity Ltd. (the "Registrant", "Attunity" or "we") in accordance with the provisions of General Instruction E to Form S-8 for the purpose of registering an additional 1,598,211 ordinary shares, par value NIS 0.40 per share, of the Registrant, which are reserved for offer and sale under the Attunity Ltd. 2012 Stock Incentive Plan (the "Plan"). The contents of the Registrant's Registration Statement on Form S-8 as filed with the Securities and Exchange Commission (the "Commission") on February 6, 2014 (File No. 333-193783) and Registration Statement on Form S-8 as filed with the Commission on August 8, 2017 (File No. 333-219792), which were filed to register ordinary shares for issuance under the Plan, are incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Attunity hereby incorporates by reference into this Registration Statement the following documents previously filed with the Commission:

- (a) the Registrant's Annual Report on Form 20-F for the fiscal year ended December 31, 2017, filed with the Commission on March 8, 2018;
- (b) all other reports filed by the Registrant pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), since the end of the fiscal year covered by the documents referred to in clause (a) above;
- (c) the unaudited GAAP financial statements as of and for the three-month period ended March 31, 2018 that are attached to the Registrant's Report of Foreign Private Issuer on Form 6-K furnished to the Commission on May 3, 2018;
- (d) the description of our ordinary shares contained in our Registration Statement on Form 8-A (File No. 001-20892) filed with the Commission on July 25, 2012 and any amendment or report filed for the purpose of updating that description; and
- (e) the description of our bonus rights to purchase ordinary shares contained in our Registration Statement on Form 8-A (File No. 001-20892) filed with the Commission on June 8, 2016, as amended by Form 8-A/A (File No. 001-20892) filed with the Commission on June 20, 2017 and any amendment or report filed for the purpose of updating that description.

All documents subsequently filed by us pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, and all Reports on Form 6-K submitted to the Commission subsequent to the date hereof, to the extent that such Reports indicate that information therein is incorporated by reference into the Registrant's Registration Statements on Form S-8, 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.

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 subsequently filed document which also 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.

Item 8. Exhibits.

The following exhibits are filed as part of this registration statement:

EXHIBIT INDEX

EXHIBIT NO. DESCRIPTION

- | | |
|------|--|
| 3.1 | Memorandum of Association of the Registrant, as amended and restated ¶(1) |
| 3.2 | Amended and Restated Articles of Association of the Registrant (2), as amended (3) |
| 3.3 | Bonus Rights Agreement, dated as of June 7, 2016, between the Registrant and American Stock Transfer & Trust Company, LLC (4), as amended on June 19, 2017 (5) |
| 4.1 | 2012 Stock Incentive Plan (6) |
| 4.2 | Specimen of Ordinary Share Certificate (7) |
| 5.1 | Opinion of Goldfarb Seligman & Co.* |
| 23.1 | Consent of Goldfarb Seligman & Co. (contained in Exhibit 5.1). |
| 23.2 | Consent of Kost Forer Gabbay & Kasierer, a member of Ernst & Young Global.* |
| 24.1 | Powers of Attorney (included in the signature page to this Registration Statement). |

-
- (1) Filed as Exhibit 3.1 to the Registrant's Registration Statement on Form F-3, filed with the Commission on September 27, 2012, and incorporated herein by reference.
- (2) Filed as Exhibit 3.2 to the Registrant's Registration Statement on Form F-3, filed with the Commission on September 27, 2012, and incorporated herein by reference.
- (3) Filed as Appendix B to the Registrant's Proxy Statement filed on Report of Foreign Private Issuer on Form 6-K submitted to the Commission on November 28, 2017, and incorporated herein by reference.
- (4) Filed as Exhibit 99.2 to the Registrant's Report of Foreign Private Issuer on Form 6-K submitted to the Commission on June 8, 2016, and incorporated herein by reference.
- (5) Filed as Exhibit 99.1 to the Registrant's Report of Foreign Private Issuer on Form 6-K submitted to the Commission on June 20, 2017, and incorporated herein by reference.
- (6) Filed as Annex A to the Registrant's Proxy Statement filed on the Registrant's Report of Foreign Private Issuer on Form 6-K submitted to the Commission on November 20, 2012, and incorporated herein by reference.
- (7) Filed as Exhibit 4.1 to the Registrant's Registration Statement on Form F-3, filed with the Commission on September 27, 2012, and incorporated herein by reference.

¶ Translated from Hebrew.

* Filed herewith.

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¶ Translated from Hebrew.

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May 3, 2018

Attunity Ltd
16 Atir Yeda Street
Atir Yeda Industrial Park
Kfar Saba, 4464321
Israel

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") to be filed on or about the date hereof with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), on behalf of Attunity Ltd. (the "Company"), relating to 1,598,211 of the Company's Ordinary Shares, NIS 0.40 nominal value per share (the "Shares"), issuable upon the exercise of share options and restricted share units granted or to be granted under the Attunity Ltd. 2012 Stock Incentive Plan (the "Plan").

As counsel for the Company, we have examined such corporate records, other documents, and such questions of Israeli law as we have considered necessary or appropriate for the purposes of this opinion. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all copies submitted to us, and, as to matters of fact, the accuracy of all statements and representations made by officers of the Company.

Upon the basis of such examination and subject to the limitations, qualifications and assumptions set forth herein, we advise you that is our opinion that the Shares, when paid for and issued in accordance with the terms of the Plan, will be duly authorized, validly issued, fully paid and non-assessable.

We are members of the Israel Bar and we express no opinion as to any matter relating to the laws of any jurisdiction other than the laws of the State of Israel. In rendering the opinion above, we have also assumed that each individual grant or award under the Plan that will be made following the date hereof will be duly authorized by all necessary corporate action. Our opinion expressed herein is as of the date hereof, and we undertake no obligation to advise you of any changes in applicable law or any other matters that may come to our attention after the date hereof that may affect our opinion expressed herein.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. This consent is not to be construed as an admission that we are a party whose consent is required to be filed with the Registration Statement under the provisions of the Securities Act.

Very truly yours,

/s/ Goldfarb Seligman & Co.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to the Attunity Ltd. 2012 Stock Incentive Plan, of our reports dated March 8, 2018 with respect to the consolidated financial statements of Attunity Ltd. and its subsidiaries and the effectiveness of internal control over financial reporting of Attunity Ltd. and its subsidiaries for the year ended December 31, 2017 included in its Annual Report on Form 20-F for the year ended December 31, 2017, filed with the Securities and Exchange Commission.

Tel-Aviv, Israel
May 3, 2018

/s/ Kost, Forer, Gabbay & Kassierer
Kost, Forer, Gabbay & Kassierer
A Member of Ernst & Young Global
