

As filed with the Securities and Exchange Commission on May 30, 2024

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

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Dime Community Bancshares, Inc.
(Exact Name of Registrant as Specified in its Charter)

New York
(State or Other Jurisdiction of
Incorporation or Organization)

11-2934195
(I.R.S. Employer Identification No.)

**898 Veterans Memorial Highway, Suite 560
Hauppauge, New York 11788**
(Address of Principal Executive Offices)

Dime Community Bancshares, Inc. 2021 Equity Incentive Plan
(Full Title of the Plan)

Copies to:

Stuart H. Lubow, Chief Executive Officer
Dime Community Bancshares, Inc.
898 Veterans Memorial Highway, Suite 560
Hauppauge, New York 11788
(631) 537-1000
(Name, Address and Telephone
Number of Agent for Service)

Marc P. Levy, Esq.
D. Max Seltzer, Esq.
Luse Gorman, PC
5335 Wisconsin Ave., N.W., Suite 780
Washington, DC 20015-2035
(202) 274-2000

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
Non-accelerated filer
Emerging growth company

Accelerated filer
Smaller reporting 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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “Registration Statement”) is filed by Dime Community Bancshares, Inc. (“Registrant”) to register additional shares of common stock of Registrant, par value \$0.01 per share (“Common Stock”) issuable pursuant to the Dime Community Bancshares, Inc. 2021 Equity Incentive Plan (the “2021 Equity Plan”) and consists of only those items required by General Instruction E to Form S-8.

This Registration Statement registers 1,185,000 additional shares of Common stock reserved for issuance under the 2021 Equity Plan, which shares are in addition to the 1,200,000 shares of Common Stock previously registered pursuant to a Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the “Commission”) on June 21, 2021.

The issuance of the additional 1,185,000 shares being registered under the 2021 Equity Plan pursuant to this Registration Statement is condition upon the approval by the Registrant’s stockholders at the Annual Meeting of Stockholders of Registrant to be held on May 23, 2024.

PART I. INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Item 1 and Item 2 of Form S-8 is omitted from this Registration Statement in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I of Form S-8 will be delivered to the participants in the equity benefit plans covered by this Registration statement as specified by Rule 428(b)(1) under the Securities Act. After giving effect to this Registration Statement, an aggregate 2,385,000 shares of Common Stock have been issued for registered for issuance pursuant to the 2021 Equity Plan.

PART II. INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents previously filed by Dime Community Bancshares, Inc. (the “Company”) with the Commission under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference (other than any such documents or portions thereof that are furnished under Item 2.02 or Item 7.01 of Form 8-K, unless otherwise indicated therein, including any exhibits included with such Items):

(a) The Company’s Annual Report on [Form 10-K for the year ended December 31, 2023](#) filed with the Commission on February 22, 2024 (File No. 001-34096), pursuant to Section 13(a) of the Exchange Act;

(b) The Company’s Quarterly Report on [Form 10-Q for the quarter ended March 31, 2024](#), filed with the Commission on May 2, 2024 (File No. 001-34096);

(c) The Company’s Current Reports on Form 8-K filed on [January 26, 2024](#); [February 7, 2024](#); [March 12, 2024](#); [March 28, 2024](#); [April 18, 2024](#); [April 25, 2024](#); [May 23, 2024](#); and [May 28, 2024](#) (File No. for all 001-34096); and

(d) The description of the Company’s common stock contained in the [Registration Statement on Form 8-A](#) filed with the Commission on February 1, 2021 (File No. 001-34096), including any subsequent amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act, after the date hereof, and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed incorporated by reference into this Registration Statement and to be a part thereof from the date of the filing of such documents.

Any statement contained in the documents incorporated, or deemed to be incorporated, by reference herein or therein shall be deemed to be modified or superseded for purposes of this Registration Statement and the prospectus to the extent that a statement contained herein or therein or in any other subsequently filed document which also is, or is deemed to be, incorporated by reference herein or therein 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 and the prospectus.

All information appearing in this Registration Statement and the prospectus is qualified in its entirety by the detailed information, including financial statements, appearing in the documents incorporated herein or therein by reference.

Item 8. List of Exhibits.

Regulation S-K Exhibit Number	Document
<u>4.1</u>	<u>Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K, filed with the Commission on February 2, 2021 (File No. 001-34096))</u>
<u>4.2</u>	<u>Amended and Restated Bylaws of the Company (incorporated by reference to Exhibit 3.2 to the Company's Current Report on Form 8-K, filed with the Commission on December 21, 2023 (File No. 001-34096))</u>
<u>5</u>	<u>Opinion of Luse Gorman, PC</u>
<u>10.1</u>	<u>Dime Community Bancshares, Inc. 2021 Equity Incentive Plan (incorporated by reference to Appendix 1 to the proxy statement for the Annual Meeting of Stockholders of Dime Community Bancshares, Inc., filed under the Exchange Act on April 16, 2021 (File No. 001-34096))</u>
<u>10.2</u>	<u>Amendment One to the Dime Community Bancshares, Inc. 2021 Equity Incentive Plan (incorporated by reference to Exhibit 10.10 to Registrant's Annual Report on Form 10-K, filed February 28, 2023 (File No. 001-34096))</u>
<u>10.3</u>	<u>Form of Time-Based Restricted Stock Award Agreement (incorporated by reference to Exhibit 10.2 to Registrant's Registration Statement on Form S-8, filed June 21, 2021 (File No. 333-257220))</u>
<u>10.4</u>	<u>Form of Performance-Based Restricted Stock Award Agreement (incorporated by reference to Exhibit 10.3 to Registrant's Registration Statement on Form S-8, filed June 21, 2021 (File No. 333-257220))</u>
<u>10.5</u>	<u>Form of Incentive Stock Option Award Agreement (incorporated by reference to Exhibit 10.4 to Registrant's Registration Statement on Form S-8, filed June 21, 2021 (File No. 333-257220))</u>
<u>10.6</u>	<u>Form of Non-Qualified Stock Option Award Agreement (incorporated by reference to Exhibit 10.5 to Registrant's Registration Statement on Form S-8, filed June 21, 2021 (File No. 333-257220))</u>
<u>10.7</u>	<u>Form of Performance-Based Restricted Stock Unit Award Agreement (incorporated by reference to Exhibit 10.6 to Registrant's Registration Statement on Form S-8, filed June 21, 2021 (File No. 333-257220))</u>
<u>23.1</u>	<u>Consent of Luse Gorman, PC (contained in Exhibit 5)</u>
<u>23.2</u>	<u>Consent of Crowe LLP (Independent Registered Public Accounting Firm)</u>
<u>24</u>	<u>Power of Attorney (contained on signature page)</u>
<u>107</u>	<u>Filing Fee Table</u>

SIGNATURES

The Registrant. 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 on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in Hauppauge, New York, on this 30th day of May, 2024.

DIME COMMUNITY BANCSHARES, INC.

By: /s/ Stuart H. Lubow
Stuart H. Lubow
President and Chief Executive Officer
(Duly Authorized Representative)

POWER OF ATTORNEY

We, the undersigned directors and officers of Dime Community Bancshares, Inc. (the "Company") hereby severally constitute and appoint Stuart H. Lubow, as our true and lawful attorney and agent, to do any and all things in our names in the capacities indicated below which said Stuart H. Lubow may deem necessary or advisable to enable the Company to comply with the Securities Act of 1933, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with the registration of shares of common stock to be granted and shares of common stock to be issued upon the exercise of stock options to be granted under the Dime Community Bancshares, Inc. 2021 Equity Incentive Plan, including specifically, but not limited to, power and authority to sign for us in our names in the capacities indicated below the registration statement and any and all amendments (including post-effective amendments) thereto; and we hereby approve, ratify and confirm all that said Stuart H. Lubow shall do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement on Form S-8 has been signed by the following persons in the capacities and on the date indicated.

<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Stuart H. Lubow</u> Stuart H. Lubow	Director, President and Chief Executive Officer (Principal Executive Officer)	May 30, 2024
<u>/s/ Avinash Reddy</u> Avinash Reddy	Senior Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	May 30, 2024
<u>/s/ Kenneth J. Mahon</u> Kenneth J. Mahon	Chairman of the Board	May 30, 2024
<u>/s/ Paul M. Aguggia</u> Paul M. Aguggia	Director	May 30, 2024

/s/ Rosemarie Chen
Rosemarie Chen

Director

May 30, 2024

/s/ Michael P. Devine
Michael P. Devine

Director

May 30, 2024

/s/ Judith H. Germano
Judith H. Germano

Director

May 30, 2024

/s/ Matthew A. Lindenbaum
Matthew A. Lindenbaum

Director

May 30, 2024

/s/ Albert E. McCoy, Jr.
Albert E. McCoy, Jr.

Director

May 30, 2024

/s/ Raymond A Nielson
Raymond A Nielson

Director

May 30, 2024

/s/ Joseph J. Perry
Joseph J. Perry

Director

May 30, 2024

/s/ Kevin Stein
Kevin Stein

Director

May 30, 2024

/s/ Dennis A. Suskind
Dennis A. Suskind

Director

May 30, 2024

LUSE GORMAN, PC
ATTORNEYS AT LAW

5335 WISCONSIN AVENUE, N.W., SUITE 780
WASHINGTON, D.C. 20015

TELEPHONE (202) 274-2000
FACSIMILE (202) 362-2902
www.luselaw.com

May 30, 2024

Board of Directors
Dime Community Bancshares, Inc.
898 Veterans Memorial Highway, Suite 560
Hauppauge, New York 11788

Re: Dime Community Bancshares, Inc. - Registration Statement on Form S-8

Ladies and Gentlemen:

You have requested the opinion of this firm as to certain matters in connection with the registration of 1,185,000 additional shares of common stock, \$0.01 par value per share (the "Shares"), of Dime Community Bancshares, Inc. (the "Company") to be issued pursuant to the Dime Community Bancshares, Inc. 2021 Equity Incentive Plan (the "Equity Plan").

In rendering the opinion expressed herein, we have reviewed the Certificate of Incorporation and Bylaws of the Company, the Equity Plan, the Company's Registration Statement on Form S-8 (the "Form S-8"), as well as resolutions of the board of directors of the Company and applicable statutes and regulations governing the Company. We have assumed the authenticity, accuracy and completeness of all documents in connection with the opinion expressed herein. We have also assumed the legal capacity and genuineness of the signatures of persons signing all documents in connection with which the opinions expressed herein are rendered. This opinion is limited to matters of New York corporate law.

Based on the foregoing, we are of the following opinion:

Following the effectiveness of the Form S-8, the Shares of the Company, when issued in accordance with the terms and conditions of the Equity Plan, will be legally issued, fully paid and non-assessable.

This opinion has been prepared solely for the use of the Company in connection with the preparation and filing of the Form S-8 and shall not be used for any other purpose or relied upon by any other person without the prior express written consent of this firm. We hereby consent to the use of this opinion in the Form S-8. By giving such consent, we do not hereby 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/ Luse Gorman, PC
LUSE GORMAN, PC

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Dime Community Bancshares, Inc. and Subsidiaries of our report dated February 22, 2024, relating to the consolidated financial statements and effectiveness of internal control over financial reporting appearing in the Annual Report on Form 10-K of Dime Community Bancshares, Inc. and Subsidiaries for the year ended December 31, 2023.

/s/ Crowe LLP
Crowe LLP

New York, New York
May 30, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Dime Community Bancshares, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered ⁽¹⁾	Proposed Maximum Aggregate Offering Price Per Share ⁽³⁾	Maximum Aggregate Offering Price ⁽³⁾	Fee Rate	Amount of Registration Fee ⁽²⁾
Equity	Common stock, \$0.01 par value per share	457(c) and 457(h)	1,185,000 ⁽²⁾	\$18.355	\$21,750,675	0.0001476	\$3,210.40
Total Offering Amounts					\$21,750,675		\$3,210.40
Total Fee Offsets							\$0.00
Net Fee Due					\$21,750,675		\$3,210.40

- (1) Together with an indeterminate number of additional shares that may be necessary to adjust the number of shares reserved for issuance pursuant to the Dime Community Bancshares, Inc. 2021 Equity Incentive Plan (the "Equity Plan") as a result of a stock split, stock dividend or similar adjustment of the outstanding common stock of Dime Community Bancshares, Inc. (the "Company") pursuant to 17 C.F.R. Section 230.416(a).
- (2) Represents 1,185,000 additional common shares reserved for issuance under the Equity Plan, which shares became available for issuance pursuant to approval of the additional shares by the Registrant's shareholders on May 23, 2024.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rules 457(c) and (h) under the Securities Act, based on the average of the high and low prices of the Company's common stock as reported on the Nasdaq Global Select Market on May 29, 2024.

Table 2: Fee Offset Claims and Sources

N/A