
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

ProPhase Labs, Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

23-2577138
(I.R.S. Employer Identification Number)

**621 N. Shady Retreat Road,
Doylestown, Pennsylvania**

(Address of Principal Executive Offices)

**Amended and Restated 2010 Equity Compensation Plan
2010 Directors' Equity Compensation Plan**

(Full title of the plans)

**Ted Karkus
Chief Executive Officer
621 N. Shady Retreat Road
Doylestown, Pennsylvania
Tel: (215) 345-0919**

Copy to:
**Herbert Kozlov, Esq.
Jason M. Barr, Esq.
Reed Smith LLP
599 Lexington Avenue, 28th Floor
New York, New York 10022
Tel: (212) 521-5400; Fax: (212) 521-5450**

(Name, address and telephone number (including area code) of agent for service)

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 definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act (check one):

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

Accelerated filer
Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be registered	Amount to be registered(1)(2)	Proposed maximum offering price per share(3)	Proposed maximum aggregate offering price(3)	Amount of registration fee
Common Stock, par value \$0.0005 per share, issuable under the Amended and Restated 2010 Equity Compensation Plan	700,000	\$1.50	\$1,050,000	\$143.22
Common Stock, par value \$0.0005 per share, issuable under the 2010 Directors' Equity Compensation Plan	175,000	\$1.50	\$262,500	\$35.81

(1) The securities to be registered include an aggregate of (i) 700,000 shares of ProPhase Labs, Inc.'s common stock, par value \$0.0005 per share (the “Common Stock”), reserved for issuance under the Amended and Restated 2010 Equity Compensation Plan (the “2010 Plan”) and (ii) 175,000 shares of Common Stock reserved for issuance under the 2010 Directors' Equity Compensation Plan, as amended (the “Directors Plan”). Each of the 2010 Plan and the Directors' Plan have recently been amended to increase the number of shares of Common Stock issuable under each plan. The additional shares of Common Stock issuable under each plan are being registered by this Registration Statement.

(2) If, as a result of stock splits, stock dividends or similar transactions, the number of securities purported to be registered on this Registration Statement changes, the provisions of Rule 416 shall apply to this Registration Statement, and this Registration Statement shall be deemed to cover the additional securities resulting from the split of, or dividend on, the securities covered by this Registration Statement.

(3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) promulgated under the Securities Act of 1933, as amended (the “Securities Act”). The offering price per share and aggregate offering price are based upon the average of the high and low prices for the Common Stock as reported on the Nasdaq Global Market on July 8, 2013, in accordance with Rule 457(c) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement relates solely to the registration of additional securities of the same class as other securities for which a registration statement on this form relating to an employee benefit plan is effective. This Registration Statement is filed for the purpose of registering an additional 875,000 shares of common stock, par value \$0.0005 per share (the "Common Stock"), of ProPhase Labs, Inc. (the "Company") pursuant to two employee benefit plans, the Company's Amended and Restated 2010 Equity Compensation Plan (the "2010 Plan") and the Company's 2010 Directors' Equity Compensation Plan, as amended (the "Directors Plan"). This registration of 875,000 shares of Common Stock will increase (i) the number of shares registered for issuance under the 2010 Plan to an aggregate of 2,481,000 shares of Common Stock, subject to adjustment as provided in the 2010 Plan, and (ii) the number of shares registered for issuance under the Directors' Plan to an aggregate of 389,165 shares of Common Stock, subject to adjustment as provided in the Directors' Plan. Pursuant to General Instruction E to Form S-8, the contents of the Registration Statement on Form S-8 registering 1,995,665 shares of the Common Stock, filed on September 30, 2010 (Registration Statement 333-169697), is incorporated by reference into this Registration Statement, except as amended hereby. Pursuant to General Instruction E of Form S-8, all information that has been incorporated by reference from the original registration statement is not repeated in this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, previously filed by the Company with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), are incorporated by reference into this Registration Statement:

1. Annual Report on Form 10-K for the fiscal year ended December 31, 2012, filed with the Commission on March 28, 2013;
2. Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2013, filed with the Commission on May 10, 2013;
3. Current Reports on Form 8-K filed with the Commission on January 2, 2013, February 6, 2013, May 9, 2013 and May 21, 2013; and
4. The description of Common Stock, which was included in the Company's registration statement on Form 8-A, filed with the Commission on September 25, 1996.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 of Form 8-K, including any exhibits included with such information, unless otherwise indicated therein) prior to the filing of a post-effective amendment which indicates that all securities registered 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 other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement modifies or supersedes such statement.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description of Document</u>
4.1	Articles of Incorporation of the Company, as amended (incorporated by reference to Exhibit 3.1 of Form 10-KSB/A filed with the Commission on April 4, 1997)
4.1.1	Certificate of Amendment to the Articles of Incorporation effective May 5, 2010 (incorporated by reference to Exhibit 3.1 of Form 8-K filed with the Commission on May 10, 2010)
4.2	By-laws of the Company as amended and restated effective August 18, 2009 (incorporated by reference to Exhibit 3.1 of Form 8-K filed with the Commission on August 18, 2009)
4.3	Amended and Restated 2010 Equity Compensation Plan (incorporated by reference to Exhibit A to the Company's Definitive Proxy Statement on Schedule 14A filed with the Commission on March 16, 2011)
4.3.1	Amendment to Amended and Restated 2010 Equity Compensation Plan, dated May 6, 2013 (incorporated by reference to Exhibit 10.2 of Form 8-K filed with the Commission on May 9, 2013)
4.4	Directors' 2010 Equity Compensation Plan (incorporated by reference to Exhibit B to the Company's Definitive Proxy Statement on Schedule 14A filed with the Commission on April 2, 2010)
4.4.1	Amendment to Directors' 2010 Equity Compensation Plan, dated May 6, 2010 (incorporated by reference to Exhibit 10.3 to the Company's Form 8-K filed with the Commission on May 10, 2010)
4.4.2	Amendment to Directors' 2010 Equity Compensation Plan, dated May 6, 2013 (incorporated by reference to Exhibit 10.7 of Form 8-K filed with the Commission on May 9, 2013)
4.5	Form of Common Stock Certificate of Company (incorporated by reference to Exhibit 4.1 of Form 10-KSB/A filed with the Commission on April 4, 1997)
5.1	Opinion of Reed Smith LLP
23.1	Consent of EisnerAmper LLP
23.2	Consent of Reed Smith LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included on signature page hereto)

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Doylestown, State of Pennsylvania, on July 9, 2013.

ProPhase Labs, Inc.,
a Nevada corporation

/s/ Ted Karkus
By: Ted Karkus
Chief Executive Officer and Chairman

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints, Ted Karkus and Robert V. Cuddihy, Jr. and each of them, his or her true and lawful attorneys-in-fact and agents, each 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 any registration statement relating to the offering covered by this Registration Statement and filed pursuant to Rule 462(b) under the Securities Act, and to file the same, with exhibits thereto and other documents in connection therewith, with the 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, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each of said attorneys-in-fact and agents or their substitute may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

Principal Executive Officer:

/s/ Ted Karkus
Ted Karkus
Chief Executive Officer and Chairman
Dated: July 9, 2013

Principal Financial and Accounting Officer:

/s/ Robert V. Cuddihy, Jr.
Robert V. Cuddihy, Jr.
Chief Financial Officer and Chief Operating Officer
Dated: July 9, 2013

Directors:

/s/ Ted Karkus
Ted Karkus
Dated: July 9, 2013
(Chairman of the Board of Directors)

/s/ Mark Burnett
Mark Burnett
Dated: July 9, 2013

/s/ Mark Frank
Mark Frank
Dated: July 9, 2013

/s/ Louis Gleckel, MD
Louis Gleckel, MD
Dated: July 9, 2013

/s/ Mark Leventhal
Mark Leventhal
Dated: July 9, 2013

/s/ James McCubbin
James McCubbin
Dated: July 9, 2013

INDEX TO EXHIBITS

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July 10, 2013

ProPhase Labs, Inc.
621 N. Shady Retreat Road
Doylestown, Pennsylvania

Ladies and Gentlemen:

We have acted as counsel for ProPhase Labs, Inc., a Nevada corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), of 875,000 shares of common stock, par value \$0.0005 per share, of the Company (the "Shares") issuable under the Company's 2010 Amended and Restated Equity Compensation Plan (the "2010 Plan") and the 2010 Directors' Equity Compensation Plan, as amended (the "Directors' Plan", and together with the 2010 Plan, the "Plans") pursuant to the registration statement on Form S-8 filed by the Company on July 10, 2013 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as to the issue of the Shares.

In connection with the foregoing, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials, and other instruments as we have deemed necessary or advisable for the purpose of rendering this opinion. As to questions of fact material to this opinion that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Company.

Based upon the foregoing, we are of the opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company against payment therefor in the circumstances contemplated by the Plans, and assuming in each case that the individual issuances, grants or awards under the Plans are duly authorized by all necessary corporate action of the Company and duly issued, granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company and the Shares will be validly issued, fully paid and non-assessable.

Our opinion is based solely on our review of the Nevada Revised Statutes and such corporate records as we deemed necessary or appropriate.

NEW YORK " LONDON " HONG KONG " CHICAGO " WASHINGTON, D.C. " BEIJING " PARIS " LOS ANGELES " SAN FRANCISCO " PHILADELPHIA "
SHANGHAI " PITTSBURGH
MUNICH " ABU DHABI " PRINCETON " NORTHERN VIRGINIA " WILMINGTON " SILICON VALLEY " DUBAI " CENTURY CITY " RICHMOND " GREECE
" OAKLAND

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ REED SMITH LLP
a Limited Liability Partnership

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Stockholders
ProPhase Labs, Inc.

We consent to the incorporation by reference in the Registration Statement of ProPhase Labs, Inc. on Form S-8 to be filed on or about July 8, 2013 of our report dated March 27, 2013, on our audits of the consolidated financial statements as of December 31, 2012 and 2011 and for each of the years in the two year period ended December 31, 2012, which report was included in the Annual Report on Form 10-K filed March 28, 2013.

/s/ EisnerAmper LLP
Iselin, NJ
July 8, 2013
