

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

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

Trecora Resources

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	1650 Hwy 6 South Suite 190 Sugar Land, Texas 77478 (Address, including Zip Code, of Principal Executive Offices)	75-1256622 (I.R.S. Employer Identification No.)
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**Trecora Resources Stock and Incentive Plan
(f/k/a Arabian American Development Company Stock and Incentive Plan)**
(Full title of the plan)

**Simon Upfill-Brown
1650 Hwy 6 South
Suite 190
Sugar Land, Texas 77478
Telephone: (281) 980-5522**
(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 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 ☐ (Do not check if a smaller reporting company)

Accelerated filer ☒

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 securities to be registered	Amount to be registered⁽¹⁾	Proposed maximum offering price per share⁽²⁾	Proposed maximum aggregate offering price⁽²⁾	Amount of registration fee
Common Stock, par value \$0.10 per share	1,000,000	\$13.63	\$13,630,000.00	\$1,696.94

- (1) This registration statement on Form S-8 (this “Registration Statement”) covers the number of shares of Trecora Resources, a Delaware corporation (the “Corporation” or “Registrant”), common stock, \$0.10 par value per share (“Common Stock”), stated above and, pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), an indeterminate number of additional securities that may be offered or issued pursuant to the Trecora Resources Stock and Incentive Plan (as amended and restated, the “Plan”), as a result of one or more adjustments under the Plan to prevent dilution resulting from one or more stock splits, stock dividends or similar transactions.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and 457(h) under the Securities Act based upon the average of the high and low sales prices of shares of Common Stock as reported on the New York Stock Exchange on August 24, 2018.

REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement is being filed by the Corporation pursuant to General Instruction E of Form S-8 under the Securities Act to register an additional 1,000,000 shares of Common Stock (the “Shares”) pursuant to the Plan. The Board of Directors of the Corporation approved a Second Amendment to the Plan (the “Second Amendment”) on March 15, 2018, and the Second Amendment was adopted by the Corporation’s shareholders on May 15, 2018. The Second Amendment amends the terms of the Plan to, among other things, increase the number of Shares available for issuance under the Plan from 1,500,000 Shares to 2,500,000 Shares and extend the term of the Plan by three years through June 1, 2021.

The company originally established the Arabian American Development Company Stock and Incentive Plan on April 3, 2012. On September 4, 2015, the Board Approved the first amendment to the Plan (the “First Amendment”). The First Amendment modified the name of the plan to “Trecora Resources Stock and Incentive Plan” and extended the term of the Plan by three years through June 1, 2018. The First Amendment was approved and ratified by the stockholders at the Company’s 2017 annual meeting of stockholders.

These Shares are additional securities of the same class as other securities for which a Registration Statement on Form S-8 (Reg. Nos. 333-188451) was previously filed with the U.S. Securities and Exchange Commission (the Commission”) on May 8, 2013 (the “Prior Registration Statement”). The information contained in the Prior Registration Statement is incorporated herein by reference and made part of this Registration Statement, except as amended hereby. Further registration statements on Form S-8 will be filed with respect to any additional securities that may be offered or issued pursuant to the Plan.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit Number	Description of Exhibit
3.1	<u>Amended and Restated Certificate of Incorporation of Trecora Resources (incorporated by reference to Exhibit 3.1 to the Corporation's Current Report on Form 8-K filed with the Commission on May 21, 2018).</u>
3.2	<u>Amended and Restated Bylaws of Trecora Resources (incorporated by reference to Exhibit 3.2 to the Corporation's Current Report on Form 8-K filed with the Commission on May 21, 2018).</u>
4.1	<u>Trecora Resources Stock and Incentive Plan, as amended by the First Amendment (incorporated by reference to Appendix C to the Corporation's Definitive Proxy Statement on Schedule 14A filed on April 10, 2018).</u>
4.2	<u>Second Amendment to the Trecora Resources Stock and Incentive Plan (incorporated by reference to Appendix B to the Corporation's Definitive Proxy Statement on Schedule 14A filed on April 10, 2018).</u>
4.3	<u>Form of Trecora Resources Stock and Incentive Plan Restricted Stock Unit Agreement (incorporated by reference to Exhibit 10(b) to the Corporation's Quarterly Report on Form 10-Q for the quarter ended September 30, 2017).</u>
4.4	<u>Form of Trecora Resources Stock and Incentive Plan Amended and Restated Restricted Stock Unit Agreement (incorporated by reference to Exhibit 10(c) to the Corporation's Quarterly Report on Form 10-Q for the quarter ended September 30, 2017).</u>
5.1 *	<u>Opinion of Baker & McKenzie LLP to Registrant as to legality of securities being registered.</u>
23.1 *	<u>Consent of BKM Sowan Horan, LLP.</u>
23.2 *	<u>Consent of Mamdouh Al Majed & Faisal Al-Enzi.</u>
23.3 *	<u>Consent of Baker & McKenzie LLP (included in Exhibit No. 5.1).</u>
24.1 *	Power of Attorney (included on the signature page to the Registration Statement).

* Filed herewith

SIGNATURES

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 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Sugar Land, State of Texas, on August 29, 2018.

Trecora Resources

By: /s/ Simon Upfill-Brown

Name: Simon Upfill-Brown

Title: Chief Executive Officer and Chief Operating Officer

POWER OF ATTORNEY

Each person whose signature appears below appoints S. Sami Ahmad and Christopher A. Groves, and each of them, severally, as his or her true and lawful attorney or attorneys-in-fact and agent or agents, each of whom shall be authorized to act with or without the other, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead in his or her capacity as a director or officer or both, as the case may be, of Trecora Resources, to sign any and all amendments or supplements (including any and all prospectus supplements, stickers and post-effective amendments) to this Registration Statement, and all documents or instruments necessary or appropriate to enable Trecora Resources to comply with the Securities Act and to file the same, with all exhibits thereto, and any other documentation in connection therewith, with the Commission, with full power and authority to each of said attorneys-in-fact and agents to do and perform in the name and on behalf of each such director or officer, or both, as the case may be, each and every act whatsoever that is necessary, appropriate or advisable in connection with any or all of the above-described matters and to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their substitutes, 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 below by the following persons in the capacities indicated on August 29, 2018.

Signature	Title
<div>/s/ Simon Upfill-Brown</div> <div>Simon Upfill-Brown</div>	Chief Executive Officer and Chief Operating Officer, Director (principal executive officer)
<div>/s/ S. Sami Ahmad</div> <div>S. Sami Ahmad</div>	Chief Financial Officer (principal financial officer)
<div>/s/ Christopher A. Groves</div> <div>Christopher A. Groves</div>	Controller (principal accounting officer)
<div>/s/ Nicholas N. Carter</div> <div>Nicholas N. Carter</div>	Executive Chairman of the Board
<div>/s/ Gary K. Adams</div> <div>Gary K. Adams</div>	Director
<div>/s/ Pamela R. Butcher</div> <div>Pamela R. Butcher</div>	Director
<div>/s/ Joseph P. Palm</div> <div>Joseph P. Palm</div>	Director
<div>/s/ Karen A. Twitchell</div> <div>Karen A. Twitchell</div>	Director



Baker & McKenzie LLP

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EXHIBIT 5.1

August 29, 2018

Trecora Resources
1650 Hwy 6 South, Suite 190
Sugar Land, TX 77478

RE: Registration Statement on Form S-8 for Trecora
Resources
Trecora Resources Stock and Incentive Plan

Ladies and Gentlemen:

We have acted as securities counsel to Trecora Resources, a Delaware corporation (the "Company"), in connection with the Company's Registration Statement on Form S-8 (the "Registration Statement") to be filed under the U.S. Securities Act of 1933, as amended (the "Securities Act"), with the U.S. Securities and Exchange Commission (the "SEC"), with respect to the registration of 1,000,000 shares (the "Shares") of the Company's common stock, \$0.10 par value per share, issuable pursuant to the Trecora Resources Stock and Incentive Plan, as amended (the "Plan").

In connection therewith, we have examined originals or copies certified or otherwise identified to our satisfaction of the certificate of incorporation of the Company, as amended, the bylaws of the Company, as amended, the Plan, the corporate proceedings with respect to the issuance, offering and sale of the Shares and such other corporate records, agreements, documents and instruments and certificates or comparable documents of public officials and officers and representatives of the Company as we have deemed necessary or appropriate for the expression of the opinions contained herein.

In rendering this opinion, we have assumed the genuineness of all signatures on all documents examined by us, the legal capacity of all natural persons signing such documents, the due authority of all parties signing such documents, the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as copies and that the offer and sale of the Shares complies in all respects with the terms, conditions and restrictions set forth in the Registration Statement and the Plan. We have also assumed that at the time of each issuance of Shares, there will be a sufficient number of shares of the Company's common stock authorized for issuance under the Company's certificate of incorporation, as amended, that have not otherwise been issued or reserved or committed for issuance.

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions set forth herein, it is our opinion that, when issued and sold in the manner described in the Plan and pursuant to the agreements which accompany each grant under the Plan (including the payment of consideration, if any, required thereunder), the Shares will be legally issued, fully-paid and non-assessable.

The foregoing opinion is limited in all respects to the Constitution of the State of Delaware and the Delaware General Corporation Law. For purposes of this opinion, we assume that the Shares will be issued in compliance with all applicable state securities or blue sky laws.

The opinions expressed herein are given as of the date hereof, and we undertake no, and hereby disclaim any, obligation to advise you of any change in any matter set forth herein.

We consent to the use of this opinion as an exhibit to the Registration Statement, and further consent to the use of our name wherever appearing in the Registration Statement and any amendments thereto. In providing 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 SEC promulgated thereunder.

Very truly yours,

/s/ BAKER & McKENZIE LLP

BAKER & McKENZIE LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors

Trecora Resources

We consent to the incorporation by reference in the registration statement on Form S-8 of Trecora Resources of our reports dated March 12, 2018, with respect to the consolidated balance sheets of Trecora Resources and Subsidiaries as of December 31, 2017 and 2016, and the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the years in the three-year period ended December 31, 2017, and the effectiveness of internal control over financial reporting as of December 31, 2017, which appear in the December 31, 2017 annual report on Form 10-K of Trecora Resources.

/s/ BKM Sowan Horan, LLP

Addison, Texas

August 29, 2018

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 11, 2018, with respect to the financial statements of Al Masane Al Kobra Mining Company which are included in the December 31, 2017 annual report on Form 10-K of Trecora Resources.

/s/ Mamdouh Al Majed & Faisal Al-Enzi

Riyadh, Saudi Arabia
August 29, 2018