

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

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

The Oncology Institute, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

84-356323
(I.R.S. Employer
Identification No.)

18000 Studebaker Rd, Suite 800
Cerritos, California 90703
(Address of Principal Executive Offices) (Zip Code)

The Oncology Institute, Inc. 2021 Incentive Award Plan
The Oncology Institute, Inc. Employee Stock Purchase Plan
TOI Parent, Inc. 2019 Non-Qualified Stock Option Plan
(Full title of the plan)

Brad Hively
Chief Executive Officer
18000 Studebaker Rd, Suite 800
Cerritos, California 90703
(Name and address for agent for service)

(562) 735-3226
(Telephone number, including area code, of agent for service)

Copies to:
Steven B. Stokdyk
Brian Duff
Brent Epstein
10250 Constellation Blvd, Suite 1100
Los Angeles, California 90067
(213) 485-1234

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a 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	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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:

On February 22, 2022, The Oncology Institute, Inc. (the “Registrant”) filed a Registration Statement on Form S-8 (File No. 333-262903) (the “Prior Registration Statement”) to register 8,269 shares of the Registrant’s common stock, par value \$0.0001 per share (“Common Stock”), which may be issued under the TOI Parent, Inc. 2019 Non-Qualified Stock Option Plan (the “2019 Plan”), 7,722,417 shares of the Registrant’s Common Stock, which may be issued under The Oncology Institute, Inc. 2021 Incentive Award Plan (the “2021 Plan”) and 1,341,088 shares of the Registrant’s Common Stock, which may be issued under The Oncology Institute, Inc. 2021 Employee Stock Purchase Plan (the “ESPP”).

Pursuant to General Instruction E of Form S-8, this Registration Statement is filed by the Registrant to register an additional 6,721,764 shares of Common Stock reserved for issuance under the 2019 Plan, 10,000,000 shares of Common Stock available or that may become available for issuance under the 2021 Plan in accordance with its terms and 2,250,000 shares of Common Stock available or that may become available for issuance under the ESPP in accordance with its terms. In accordance with General Instruction E of Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference, including all exhibits filed therewith or incorporated therein by reference, except as supplemented, amended or superseded by the information set forth below.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

References in this Registration Statement to “we,” “us,” “our,” and the “Company,” or similar references, refer to The Oncology Institute, Inc. (formerly known as DFP Healthcare Acquisitions Corp.), unless otherwise stated or the context otherwise requires.

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by The Oncology Institute, Inc. or its predecessor, DFP Healthcare Acquisitions Corp., with the United States Securities and Exchange Commission (the “Commission”) pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference in, and shall be deemed to be a part of, this Registration Statement:

- (a) The Company’s [Annual Report on Form 10-K for the fiscal year ended December 31, 2021, filed with the Commission on March 11, 2022](#) (File No. 001-39248);
- (b) The Company’s [Quarterly Report on Form 10-Q for the quarter ended March 31, 2022, filed with the Commission on May 10, 2022](#) (File No. 001-39248);
- (c) The Company’s Current Reports on Form 8-K filed with the Commission on [March 7, 2022](#), [April 4, 2022](#), and [May 5, 2022](#), in each case only to the extent that the items therein are specifically stated to be “filed” rather than “furnished” for the purposes of Section 18 of the Exchange Act; and
- (d) The description of the Company’s securities contained in the [Company’s Registration Statement on Form S-1 filed with the Commission on December 17, 2021](#) (File No. 333-261740), [\(as amended by the Company’s amended Registration Statement on form S-1/A filed on February 8, 2022\)](#) including any amendments or reports filed for purposes of updating such description.

All reports and other documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 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 pursuant to this Registration Statement have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents or reports.

For purposes of this Registration Statement, any document or any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded to the extent that a subsequently filed document or a statement contained therein, or in any other subsequently filed document which also is or is deemed to be incorporated by reference, modifies or supersedes such document or such statement in such document.

Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances shall any information furnished under Item 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 8. Exhibits.

The following are the exhibits required by Item 601 of Regulation S-K:

Exhibit Number	Description	Incorporated by Reference				Filed or Furnished Herewith
		Form	File No.	Exhibit	Filing Date	
2.1	Merger Agreement, dated as of June 28, 2021, by and among DFP, Merger Sub I, Merger Sub II, and TOI Parent, Inc.	S-4	333-258152		Oct. 20, 2021	
4.1	Amended and Restated Certificate of Incorporation of The Oncology Institute, Inc.	8-K	001-39248	3.1	Nov. 18, 2021	
4.2	Amended and Restated Bylaws of The Oncology Institute, Inc.	8-K	001-39248	3.2	Nov. 18, 2021	
5.1	Opinion of Latham & Watkins LLP					X
23.2	Consent of BDO USA, LLP					X
23.3	Consent of Latham & Watkins LLP (included in Exhibit 5.1)					X
99.1	TOI Parent, Inc. 2019 Non-Qualified Stock Option Plan	8-K/A	001-39248	10.7	Nov 22, 2021	
99.2	The Oncology Institute, Inc. 2021 Incentive Award Plan	8-K/A	001-39248	10.2	Nov. 22, 2021	
99.3	The Oncology Institute, Inc. Employee Stock Purchase Plan	8-K/A	001-39248	10.3	Nov. 22, 2021	
107	Filing Fee Table					X

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 Cerritos, State of California, on May 12, 2022.

THE ONCOLOGY INSTITUTE, INC.

By: Brad Hively /s/ Brad
Name: Hively Chief
Title: Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints each of Brad Hively and Mihir Shah acting alone or together with another attorney-in-fact, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his or her name, place and stead, in any and all capacities, to sign any or all further amendments (including post-effective amendments) to this registration statement (and any additional registration statement related hereto permitted by Rule 462(b) promulgated under the Securities Act (and all further amendments, including post-effective amendments, thereto)), and to file the same, with all 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 in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her substitute or 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 by the following persons in the capacities and on May 12, 2022.

Signature	Title
<u>/s/ Brad Hively</u> Brad Hively	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ Mihir Shah</u> Mihir Shah	Chief Financial Officer (Principal Financial Officer)
<u>/s/ Diona Simoneit</u> Diona Simoneit	Chief Accounting Officer (Principal Accounting Officer)
<u>/s/ Richard Barasch</u> Richard Barasch	Director
<u>/s/ Karen Johnson</u> Karen Johnson	Director
<u>/s/ Mohit Kaushal</u> Mohit Kaushal	Director
<u>/s/ Anne McGeorge</u> Anne McGeorge	Director
<u>/s/ Ravi Sarin</u> Ravi Sarin	Director

Calculation of Filing Fee Tables

S-8

(Form Type)

The Oncology Institute, Inc.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, per value \$0.0001 per share ("Common Stock"), to be issued under TOI Parent, Inc. 2019 Non-Qualified Stock Option Plan	Rule 457(c)	6,721,764 ⁽²⁾	\$0.88 ⁽⁵⁾	\$5,915,152	0.0000927	\$548.33
Equity	Common Stock to be issued under The Oncology Institute, Inc. 2021 Incentive Award Plan	Rules 457(c) and 457(h)	10,000,000 ⁽³⁾	\$6.57 ⁽⁶⁾	\$65,700,000	0.0000927	\$6,090.39
Equity	Common Stock to be issued under The Oncology Institute, Inc. 2021 Employee Stock Purchase Plan	Rules 457(c) and 457(h)	2,250,000 ⁽⁴⁾	\$6.57 ⁽⁶⁾	\$14,782,500	0.0000927	\$1,370.34
Total Offering Amounts			<u>18,971,764</u>		<u>\$86,397,653</u>		<u>\$8,009.06</u>
Total Fee Offsets							<u>\$0.00</u>
Net Fee Due							<u>\$8,009.06</u>

⁽¹⁾ Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 ("Registration Statement") also covers any additional number of shares of Common Stock of The Oncology Institute, Inc. (the "Company") that become issuable under the TOI Parent, Inc. 2019 Non-Qualified Stock Option Plan (the "2019 Plan"), The Oncology Institute, Inc. 2021 Incentive Award Plan (the "2021 Plan") and The Oncology Institute, Inc. 2021 Employee Stock Purchase Plan (the "ESPP") by reason of any stock splits, stock dividends or other distribution, recapitalization or similar transaction effected without receipt of consideration that increases the number of outstanding shares of Common Stock.

⁽²⁾ Represents shares of Common Stock subject to outstanding options granted under the 2019 Plan.

⁽³⁾ Represents shares of Common Stock available or that may become available for future issuance under the 2021 Plan in accordance with its terms.

⁽⁴⁾ Represents shares of Common Stock available or that may become available for future issuance under the ESPP in accordance with its terms.

⁽⁵⁾ Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) of the Securities Act, the proposed maximum offering price per share and proposed maximum aggregate offering price are based on the weighted average exercise price per share of the outstanding options granted under the 2019 Plan with respect to which the shares of Common Stock being registered relate.

⁽⁶⁾ Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act, the proposed maximum offering price per share and proposed maximum aggregate offering price are based upon the average of the high and low prices of the Company's shares of Common Stock as reported on the Nasdaq Stock Market LLC on May 10, 2022, which date is within five business days prior to the filing of this Registration Statement.

10250 Constellation Blvd., Suite 1100
Los Angeles, California 90067
Tel: +1.424.653.5500 Fax: +1.424.653.5501
www.lw.com

LATHAM & WATKINS LLP

FIRM / AFFILIATE OFFICES

Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Seoul
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

May 12, 2022

18000 Studebaker Rd.
Cerritos, California 90703

Re: The Oncology Institute, Inc. – Registration Statement on Form S-8

To the addressees set forth above:

We have acted as special counsel to The Oncology Institute, Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the Company of an aggregate of 18,971,764 shares of common stock, par value \$0.0001 per share (the “*Common Stock*”), consisting of (i) 6,721,764 shares of Common Stock (the “*2019 Plan Shares*”) issuable under the Company’s 2019 Non-Qualified Stock Option Plan (the “*2019 Plan*”), (ii) 2,250,000 shares of Common Stock (the “*ESPP Shares*”) issuable under the Company’s 2021 Employee Stock Purchase Plan (the “*ESPP*”) and (iii) 10,000,000 shares of Common Stock (the “*2021 Plan Shares*”) and, together with the 2019 Plan Shares and the ESPP Shares, the “*Shares*”) issuable under the Company’s 2021 Incentive Award Plan (the “*2021 Plan*”) and, together with the 2019 Plan and the ESPP, the “*Plans*”). The shares are included with a registration statement on Form S-8 (the “*Registration Statement*”) under the Securities Act of 1933, as amended (the “*Act*”), filed with the Securities and Exchange Commission (the “*Commission*”) on May 12, 2022. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related prospectuses, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware (the “*DGCL*”) and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our 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 for legal consideration in excess of par value in the circumstances contemplated by the Plans, assuming in each case that the individual grants or awards under the Plans are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of the 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 nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing 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 Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

The Oncology Institute, Inc.
Cerritos, California

We hereby consent to the incorporation by reference in the Prospectus constituting a part of this Registration Statement of our report dated March 11, 2022, relating to the consolidated financial statements of The Oncology Institute, Inc. appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2021.

/s/ BDO USA, LLP
Costa Mesa, California

May 12, 2022