

Opko Health, Inc.  
Form 8-K/A  
December 14, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549  
FORM 8-K/A  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 7, 2009**

**OPKO Health, Inc.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other  
Jurisdiction of  
Incorporation)

**001-33528**  
(Commission  
File Number)

**75-2402409**  
(IRS Employer  
Identification No.)

**4400 Biscayne Blvd  
Miami, Florida 33137**

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (305) 575-4138

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4<sup>©</sup> under the Exchange Act (17 CFR 240.13e-4(c))
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**EXPLANATORY NOTE**

OPKO Health, Inc. (the Company) is filing this Amendment No. 1 to its Current Report on Form 8-K that was initially filed with the Securities and Exchange Commission on October 7, 2009 to file the financial statements and pro forma financial information required by Item 9.01 of Form 8-K with respect to the Company's acquisition of all of the stock of Pharma Genexx S.A.

**ITEM 9.01. Financial Statements and Exhibits**

*(a) Financial Statements of Business Acquired.*

The following financial statements of Pharma Genexx S.A. are being filed with this report as Exhibit 99.1:

Audited Balance Sheets as of December 31, 2008 and December 31, 2007

Audited Statement of Income for the years ended December 31, 2008 and December 31, 2007

Audited Statement of Cash Flows for the years ended December 31, 2008 and December 31, 2007

Unaudited Balance Sheet as of June 30, 2009 and June 30, 2008

Unaudited Statement of Income for the six months ended June 30, 2009 and June 30, 2008

Unaudited Statement of Cash Flows for the six months ended June 30, 2009 and June 30, 2008

*(b) Pro Forma Financial Information.*

The following pro forma financial information is being filed with this report as Exhibit 99.2:

Unaudited Pro Forma Condensed Consolidated Balance Sheet as of June 30, 2009

Unaudited Pro Forma Condensed Consolidated Statement of Operations for the six months ended June 30, 2009

Unaudited Pro Forma Condensed Consolidated Statement of Operations for the year ended December 31, 2008

*(d) Exhibits.*

| Exhibit Number | Description  |
|----------------|--|
| 23.1           | Consent of PriceWaterhouseCoopers                      |
| 99.1           | Financial Statements listed in Item 9.01(a)            |
| 99.2           | Pro Forma Financial Information listed in Item 9.01(b) |

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

OPKO Health, Inc.

By: /s/ Rao Uppaluri

Name: Rao Uppaluri

Title: Senior Vice President, Chief Financial  
Officer

Date December 14, 2009