
Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the Registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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" and "smaller reporting company" in Item 1201 of Regulation S-K. Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

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This Amendment No. 1 on Form 10-K/A (this "Amendment" or "Form 10-K/A") amends our Annual Report on Form 10-K for the fiscal year ended December 31, 2015 that was filed with the Securities and Exchange Commission ("SEC") on February 29, 2016 (the "Original Filing"). This Amendment is being filed to amend Part IV - Exhibit 15 - Exhibits, Financial Statement Schedules of the Original Filing to include the financial statement schedule entitled "Schedule I - Condensed Financial Information of Registrant."

In addition, pursuant to the rules of the SEC, Item 15 of Part IV of the Original Filing has been amended to contain current

- (a) (1) Financial Statements: See Part II, Item 8 of this report.
- (2) Schedule I - Condensed Financial Information of Registrant. Additionally, the financial statement schedule entitled "Schedule II – Valuation and Qualifying Accounts" has been omitted since the information required is included in the consolidated financial statements and notes thereto.
- (3) Exhibits: See below.

1.1⁽¹²⁾ Underwriting Agreement, dated March 9, 2011, by and among OPKO Health, Inc., Jefferies & Company, Inc. and J.P. Morgan Securities LLC, as representatives for the underwriters named therein.

2.1⁽¹⁾ Merger Agreement and Plan of Reorganization, dated as of March 27, 2007, by and among Acuity Pharmaceuticals, Inc., Froptix Corporation, eXegenics, Inc., e-Acquisition Company I-A, LLC, and e-Acquisition Company II-B, LLC.

2.2⁽³⁾⁺ Securities Purchase Agreement, dated May 2, 2008, by and among Vidus Ocular, Inc., OPKO Instrumentation, LLC, OPKO Health, Inc., and the individual sellers and noteholders named therein.

2.3⁽⁹⁾ Purchase Agreement, dated February 17, 2010, by and among Ignacio Levy García and José de Jesús Levy García, Inmobiliaria Chapalita, S_i tehot es

10.12^{(8)*} Form of Restricted Share Award Agreement for Directors.

10.13⁽⁸⁾ Cocrystal Discovery, Inc. Agreements.

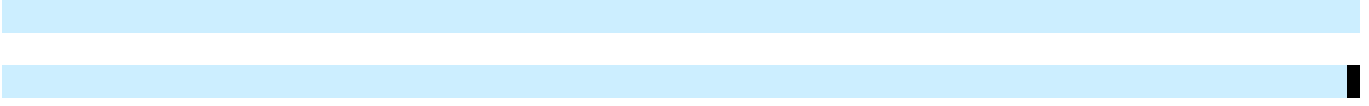
Stock Purchase Agreement, dated October 1, 2009, by and among the La^{er} ~~nd~~ J k¹

10.14⁽¹¹⁾

101.PRE*** XBRL Taxonomy Extension Presentation Linkbase Document

* Denotes management contract or compensatory plan or arrangement.

** Exhibit is attached to this Form



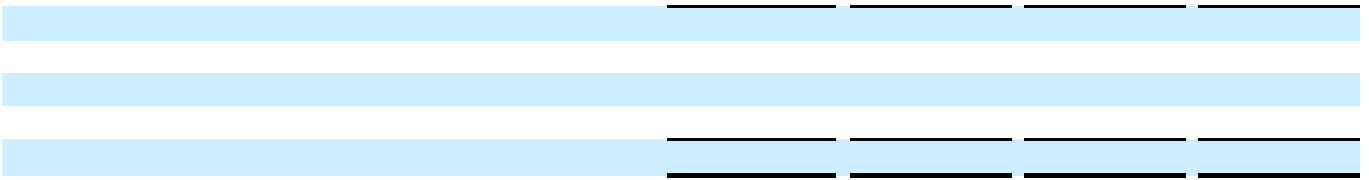
(In thousands)

	For the years ended December 31,		
	2015	2014	2013
Net loss	\$ (30,028)	\$ (171,666)	\$ (114,407)
Other comprehensive income (loss), net of tax:			
Change in foreign currency translation and other comprehensive income (loss) from equity investments	(15,074)	(8,088)	(1,825)
Available for sale investments:			
Change in unrealized gain (loss), net of tax	(2,378)	(8,044)	2,467
Less: reclassification adjustments for (gains) losses included in net loss, net of tax	7,307	3,251	

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20 horizontal blue lines for writing.

	For the years ended December 31,		
	2015	2014	2013
Non-cash financing:			
Shares issued upon the conversion of:			
Series D Preferred Stock	\$ —	\$ —	\$ 24,386
2033 Senior Notes	\$ 120,299	\$ 95,665	\$ 20,839
Common Stock options and warrants, surrendered in net exercise	\$ 14,369	\$ 3,494	\$ 815
Issuance of capital stock to acquire or contingent consideration settlement:			
Bio-Reference Laboratories, Inc.	\$ 950,148	\$ —	\$ —
EirGen Pharma Limited	\$ 33,569	\$ —	\$ —
OPKO Biologics	\$ —	\$ —	\$ 586,643
OPKO Renal	\$ 20,113	\$ 21,155	\$ 146,902
OPKO Brazil	\$ —	\$ —	\$ 436
OPKO Health Europe	\$ 1,813	\$ —	\$ 4,404
OPKO Uruguay Ltda.	\$ —	\$ —	\$ —



The following table sets forth information related to the 2033 Senior Notes which is included in is included in the prospectus supplement filed with the SEC on 10/11/2023.

In June 2014, we entered into an exchange agreement with a holder of the Company's 2033 Senior Notes pursuant to which such holder exchanged \$70.4 million in aggregate principal amount of Notes for 10,974,433 shares of the Company's Common Stock and approximately \$0.8 million in cash representing accrued interest through the date of completion of the exchange. We recorded a \$2.7 million non-cash gain related to the exchange.

On April 1, 2015, we initially announced that our 2033 Senior Notes are convertible by holders of such notes and on July 1, 2015, October 1, 2015 and January 5, 2016, we announced that our 2033 Senior Notes continue to be convertible by holders of such notes during the third quarter of 2016.



Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: March 24, 2016

OPKO HEALTH, INC.

By: /s/ Adam Logal
Adam Logal
Senior Vice President, Chief Financial Officer, Chief
Accounting Officer and Treasurer

23.3 Consent of Ernst & Young LLP for Amendment No. 1.

31.3 Certification by Phillip Frost, Chief Executive Officer, pursuant to Rule 13a-14(a) and 15d-14(a) of the Securities ti w

Consent of Independent Registered Certified Public Accounting Firm

We consent to the incorporation by reference in the following Registration Statements:

1. Registration Statement (Form S-8 No. 333-144040) pertaining to the 2007 Equity Incentive Plan of OPKO Health, Inc. and subsidiaries,
2. Registration Statement (Form S-3 No. 333-189369) of OPKO Health, Inc. and subsidiaries,
3. Registration Statement (Form S-3 No. 333-190360) of OPKO Health, Inc. and subsidiaries,
4. Registration Statement (Form S-8 No. 333-190899) pertaining to the 2005 Stock Incentive Plan and 2007 Equity Incentive Plan of PROLOR Biotech, Inc. (formerly Modigene Inc.)
5. Registration Statement (Form S-8 No. 333-190900) pertaining to the 2007 Equity Incentive Plan of OPKO Health, Inc. and subsidiaries, and
6. Registration Statement (Form S-8 No. 333-206489) pertaining to the 2003 Employee Incentive Stock Option Plan of Bio-Reference Laboratories, Inc.;

of our report dated March 24, 2016 with respect to the financial statement schedule of OPKO Health, Inc. for the years ended December 31, 2015 and 2014 and the three years in the period or 31,

I, Phillip Frost, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of OPKO Health, Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

Date: March 24, 2016

/s/Phillip Frost, M.D.

Phillip Frost, M.D.

Chief Executive Officer

I, Adam Logal, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of OPKO Health, Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

Date: March 24, 2016

/s/ Adam Logal

Adam Logal

Senior Vice President, Chief Financial Officer,
Chief Accounting Officer and Treasurer

Pursuant to 18 U.S.C. Section 1350, as adopted pursuant section 906 of the Sarbanes-Oxley Act of 2002, I, Adam Logal, Chief Financial Officer of OPKO Health, Inc. (the “Company”), hereby certify that:

The Annual Report on Form 10-K/A for the year ended December 31, 2015 (the “Form 10-K/A”) of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, and the information contained in the Form 10-K/A fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 24, 2016

/s/ Adam Logal

Adam Logal

Senior Vice President, Chief Financial Officer

Chief Accounting Officer and Treasurer