UNITE	D STATES
SECURIT	_ ~ ~
SECORII	



CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

•			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			

Table of Contents			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			
·			
•			
•			
•			
•			
•			
•			
•			
•			
•			
•			

PART	I.	FINANC	CIAL	INFO	PRMA	TION

·	

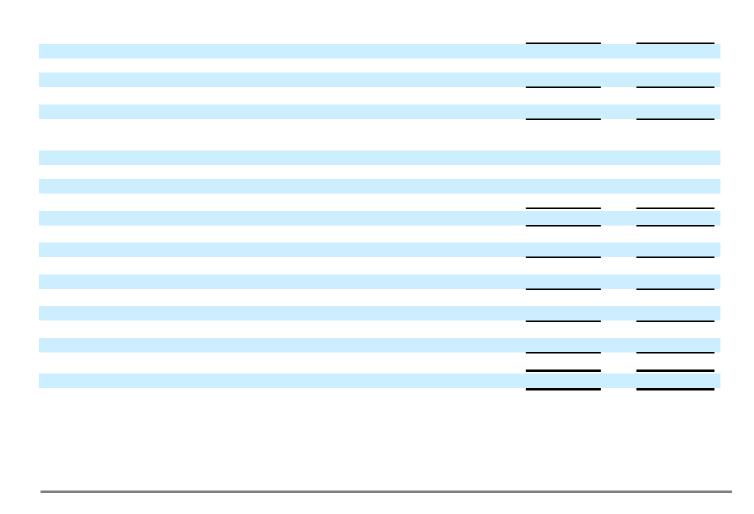


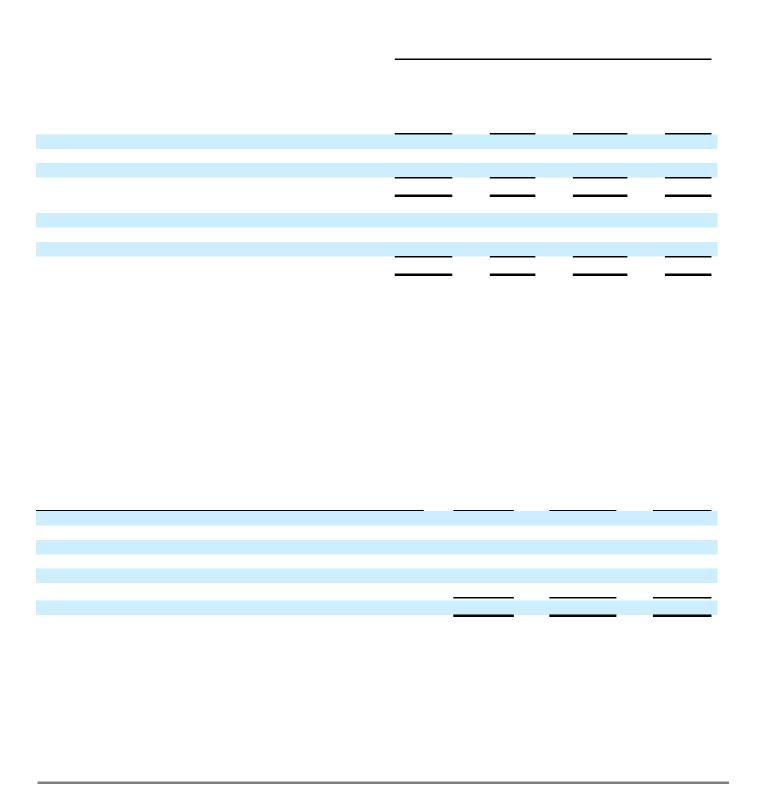
Table of Contents Revenue recognition.

Equity-based compensation.		
Recent accounting pronouncements.		

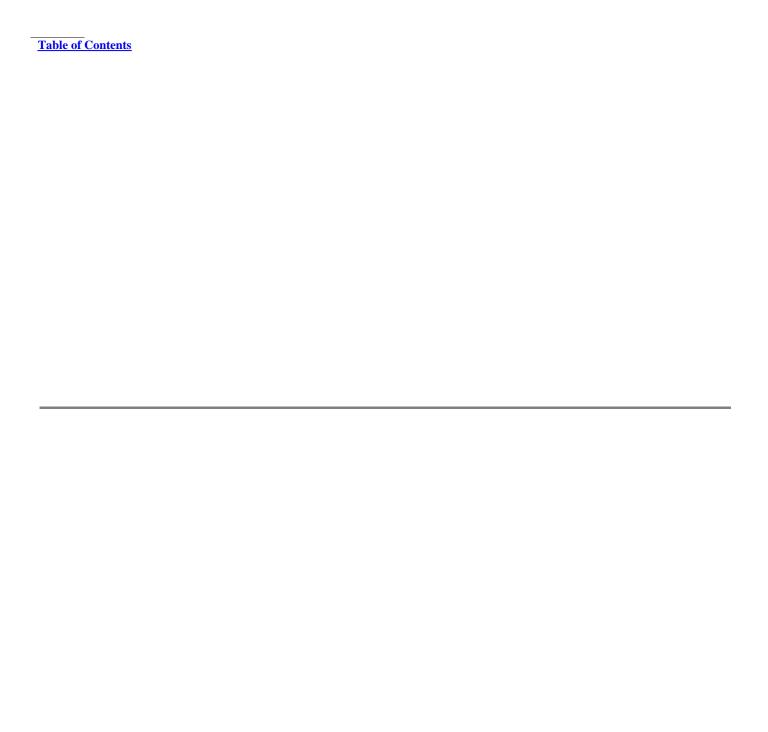
NOTE 3 LOSS PER SHARE	
NOTE 4 COMPOSITION OF CERTAIN FINANCIAL STATEMENT CAPTIONS	
NOTE 5 ACQUISITIONS, INVESTMENTS, AND LICENSES	
CURNA acquisition	

Table of Contents			
Rolapitant license			
Variable interest enti	ties		









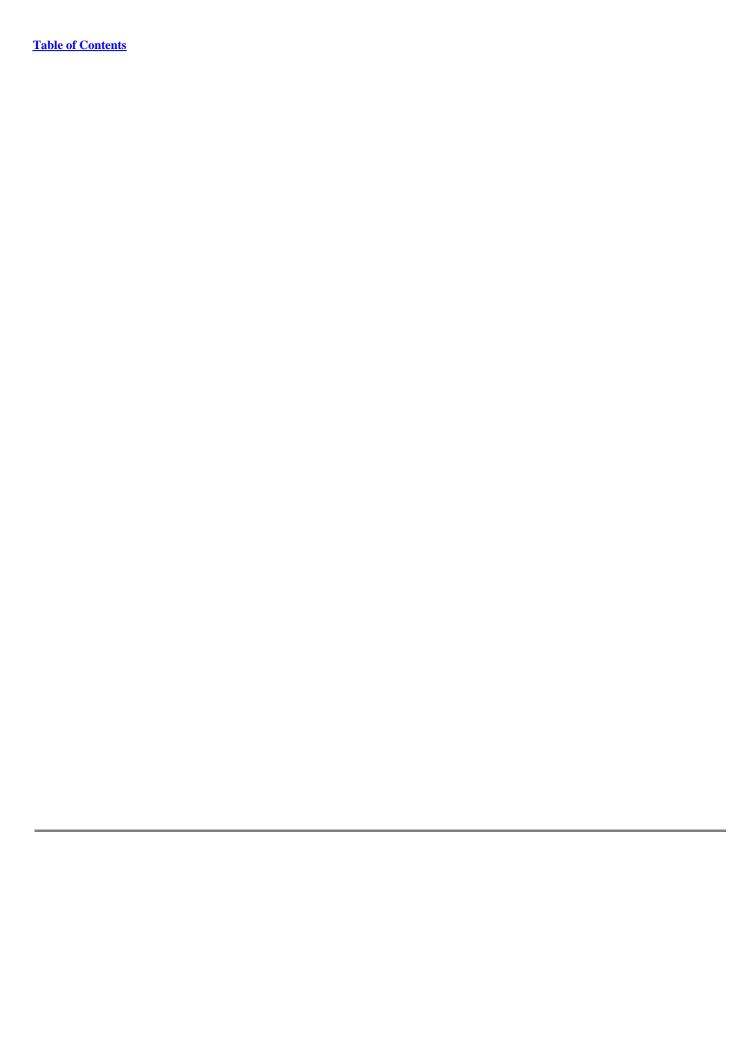
<u></u>	
	

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

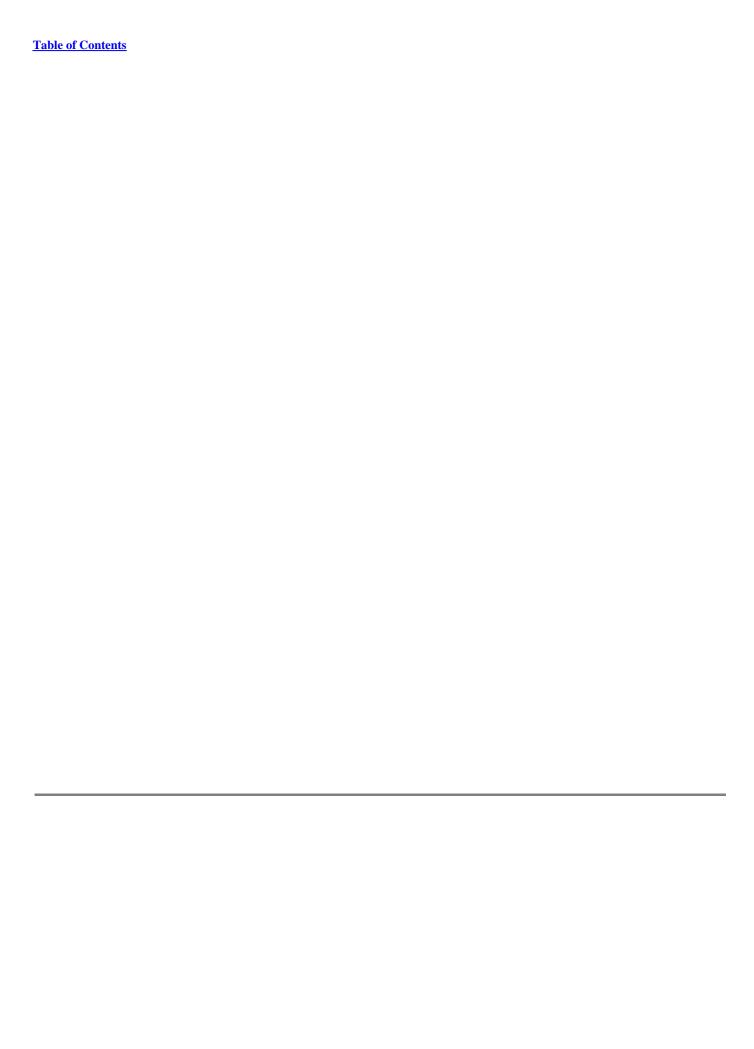
OVERVIEW

You should read this discussion together with the condensed consolidated financial statements, related Notes, and other financial information included elsewhere in this report and in our Annual Report on Form 10-K for the year ended December 31, 2010 (the "Form 10-K"). The following discussion contains assumptions, estimates and other forward-looking statements that involve a number of risks and uncertainties, including those discussed under "Risk Factors," in Part II, Item 1A of our Form 10-K for the year ended to the property of the year ended to the property of the year ended to the year ended to

Gross margin.			
Selling, general and adminis	trative expense.		
Research and development e	xpense.		
Other operating expenses.			
Other income and expenses.			
Income taxes.			
LIQUIDITY AND CAPITAL	RESOURCES		



Ta	able of Contents
	Goodwill and intangible assets
	Allowance for doubtful accounts and revenue recognition
	Recent accounting pronouncements
-	



Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

Table of Contents			
	-		

Tal	ы	6	of	Con	toni	te
1 a	נע	ıc	UI.	CUL	tem	w

SIGNATURES

51	IGNATURES	
	OPKO Health, Inc.	
	· 	

AGREEMEN	<u>IT AND</u>	PLAN OF	<u>MERGER</u>

RECITALS

NOW THEREFORE

ARTICLE 1

Definitions

3.2 <u>Authorization; Enforceability</u> .		
3.3 No Violation or Conflict.		

4.7 Rights, Warrants, Options.	
4.8 <u>Financial Statements</u> .	
40.41	
4.9 Absence of Undisclosed Liabilities.	
4.10 Guaranties.	-

4.13 <u>List of Accounts</u> .		

4.14 <u>Tax Matters</u>			
4.15 <u>Insurance</u> .			
4.16 ANDERDE CREHIM EMDE	O NH2 NÂ		
	-, -	8	
		Ü	

4.21 <u>Labor Relations</u>		
4.22 <u>Contracts</u>		

4t23 Related Parties	
	_

5.5 Related Parties	

6.4 <u>Indemnification</u> .		
		

8.2 <u>Capitalization of Sellers' Representative</u> .
ARTICLE 9
Miscellaneous
9.1 Further Assurances.
9.2 Publicity.
9.3 Assignment of Rights.
9.4 Notices.

9.5 Entire Agreement.	

9.11 <u>Headings</u> .
9.12 <u>Counterparts</u> .
9.13 <u>Litigation; Prevailing Party</u> . 9.14
9.15 <u>Injunctive Relief</u> .
9.16 Governing Law.
9.17 <u>Jurisdiction and Venue</u> .

OPTIONHOLDERS

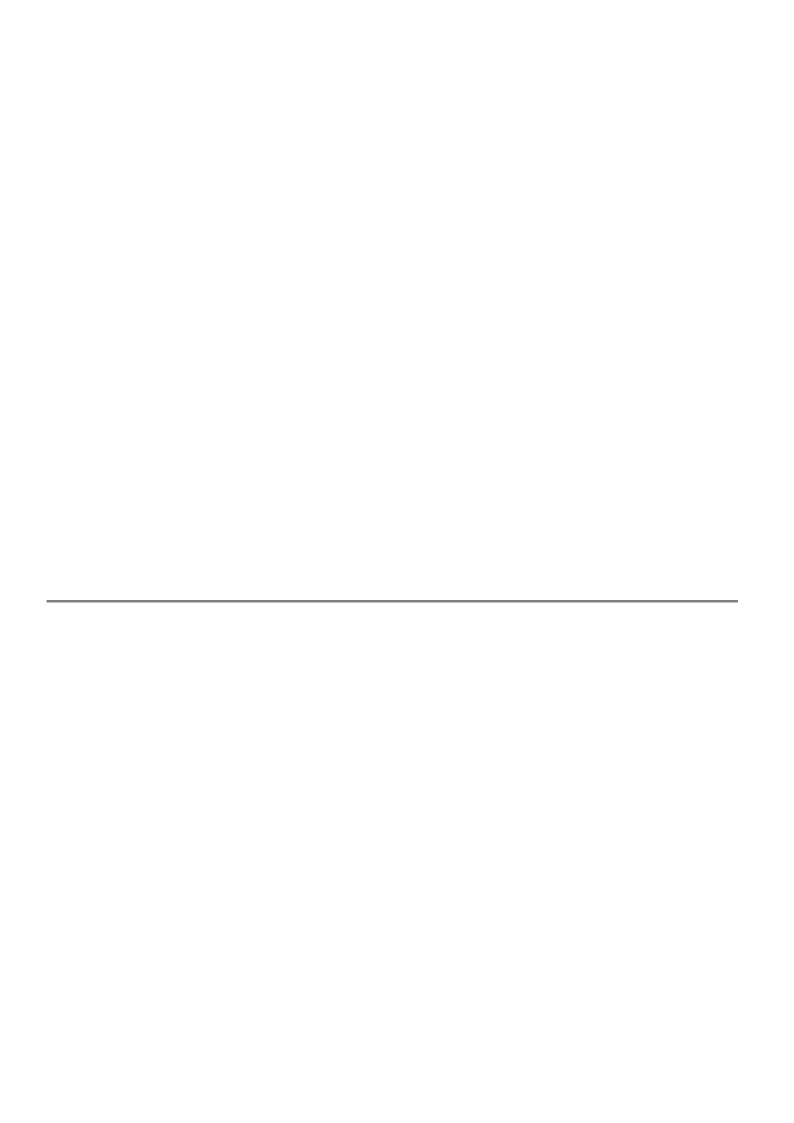
FRANK YOUNG
OLGA KHORKOVA SHERMAN
BELINDA DE LEON
CARLOS COITO
DAVID COREY
COMPANY: CURNA, INC.

PAYING AGENT

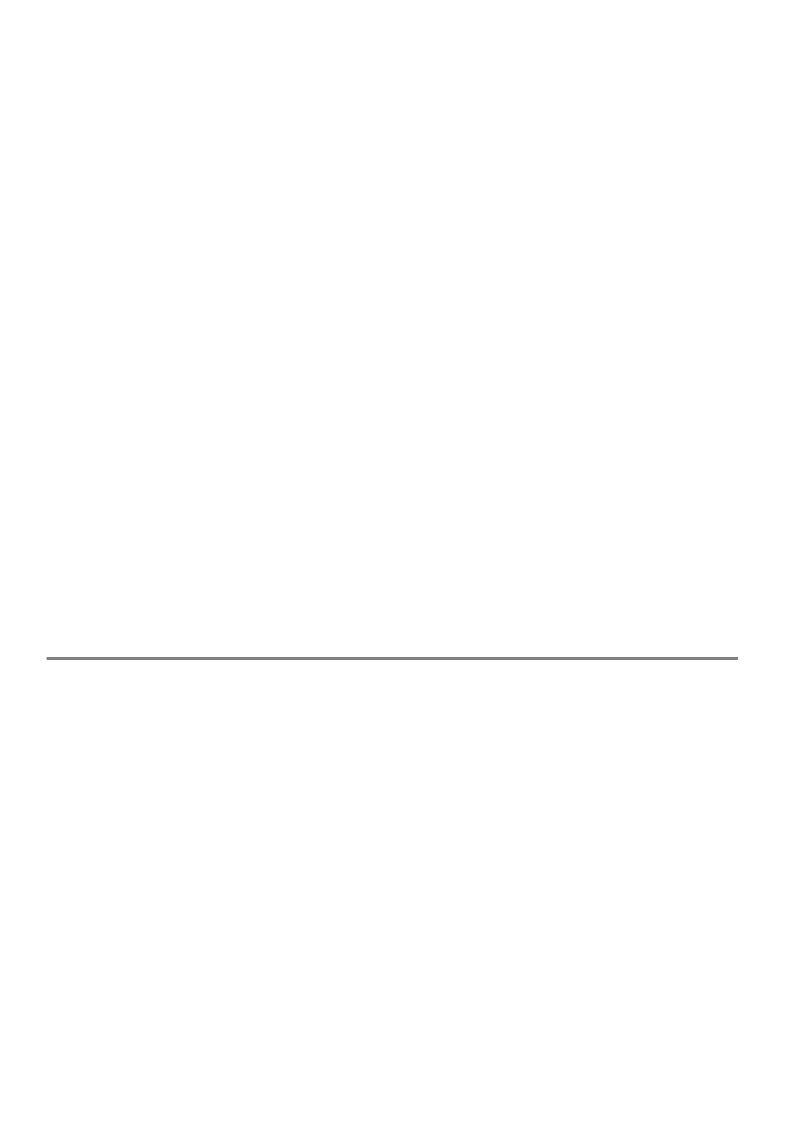
ANGELL CORPORATE SERVICES, INC.

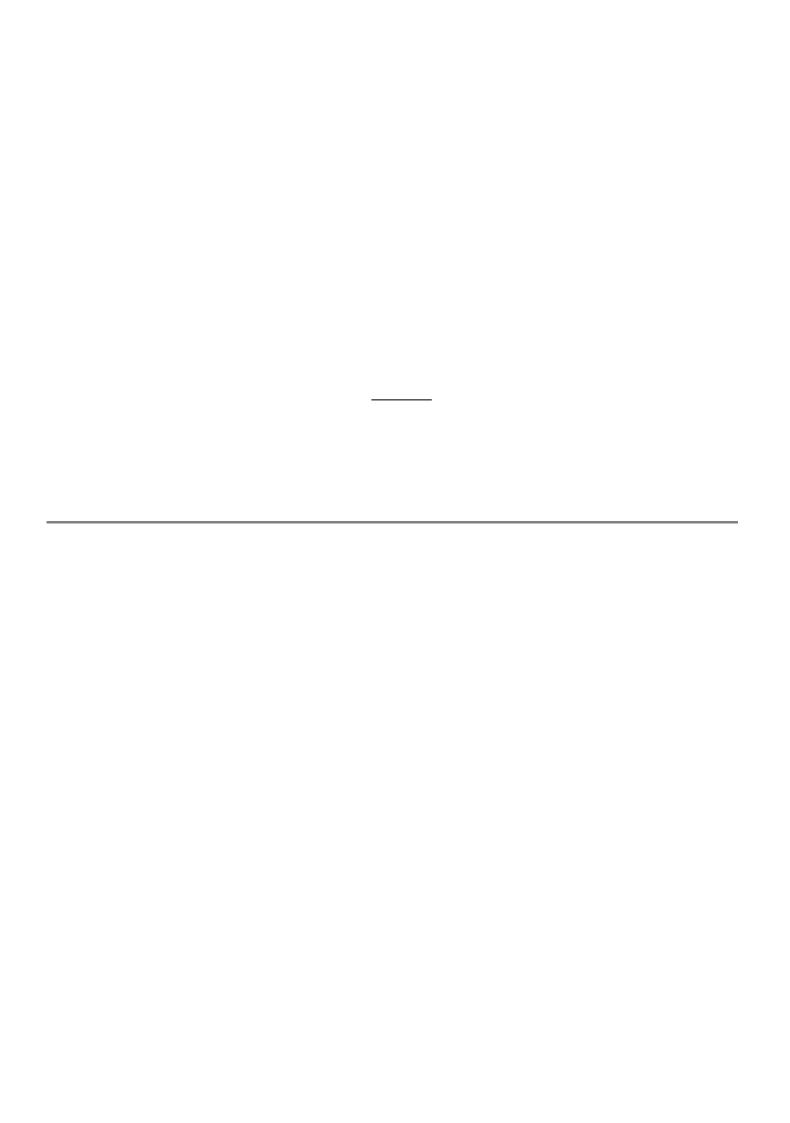
* The Disclosure Schedules and exhibits have been omitted pursuant to Item 601(b)(2) of Regulation S-K. The Company hereby undertakes to furnish supplementally copies of any of the omitted schedules or exhibits upon request by the Securities and Exchange Commission.

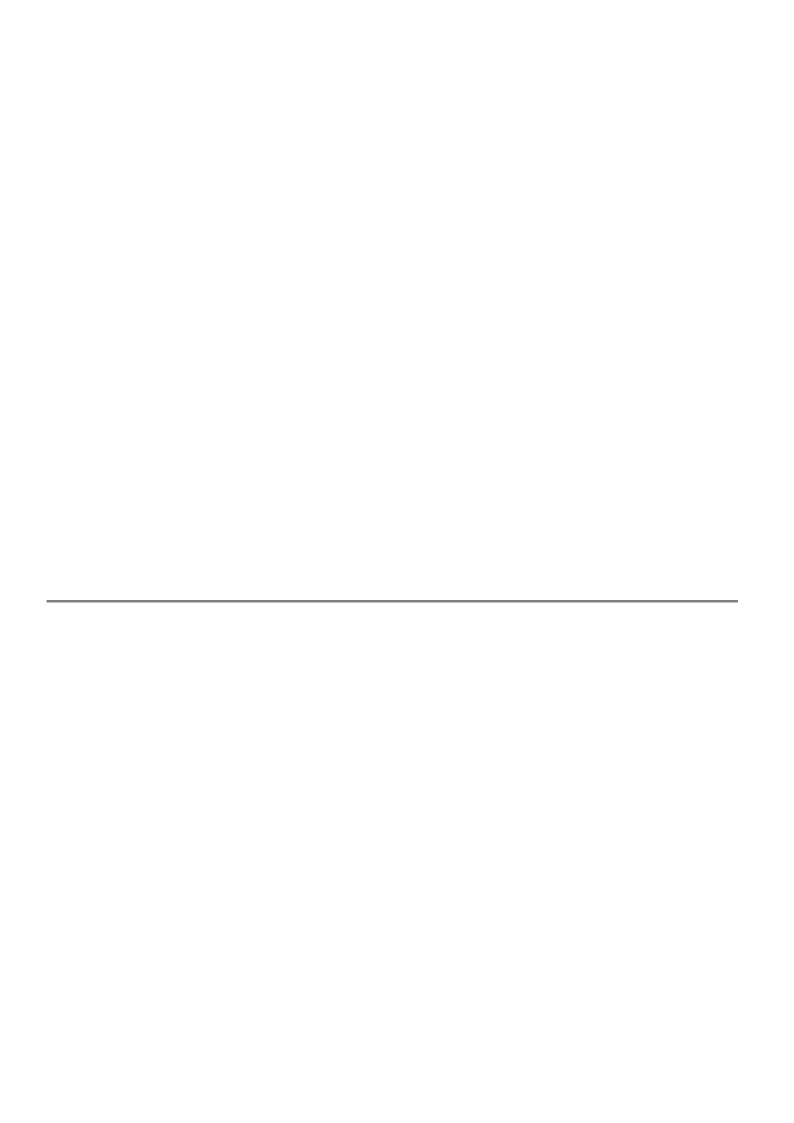
THIRD AMENDED AND RESTATED SUBORDINATED NOTE AND SECURITY AGREEMENT

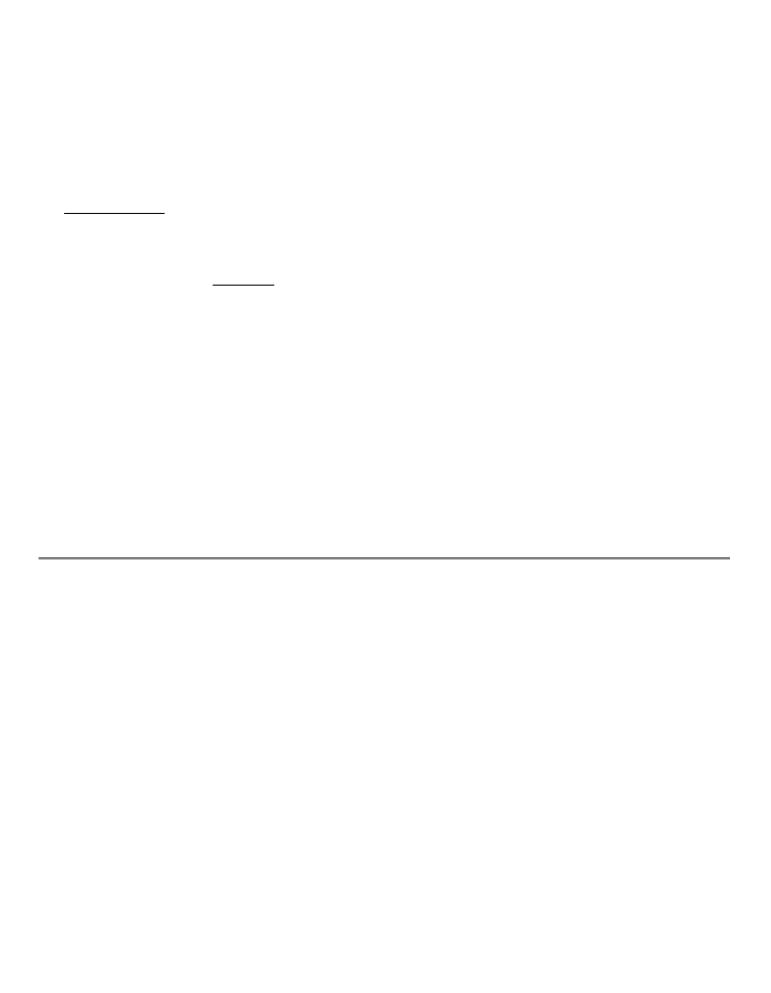










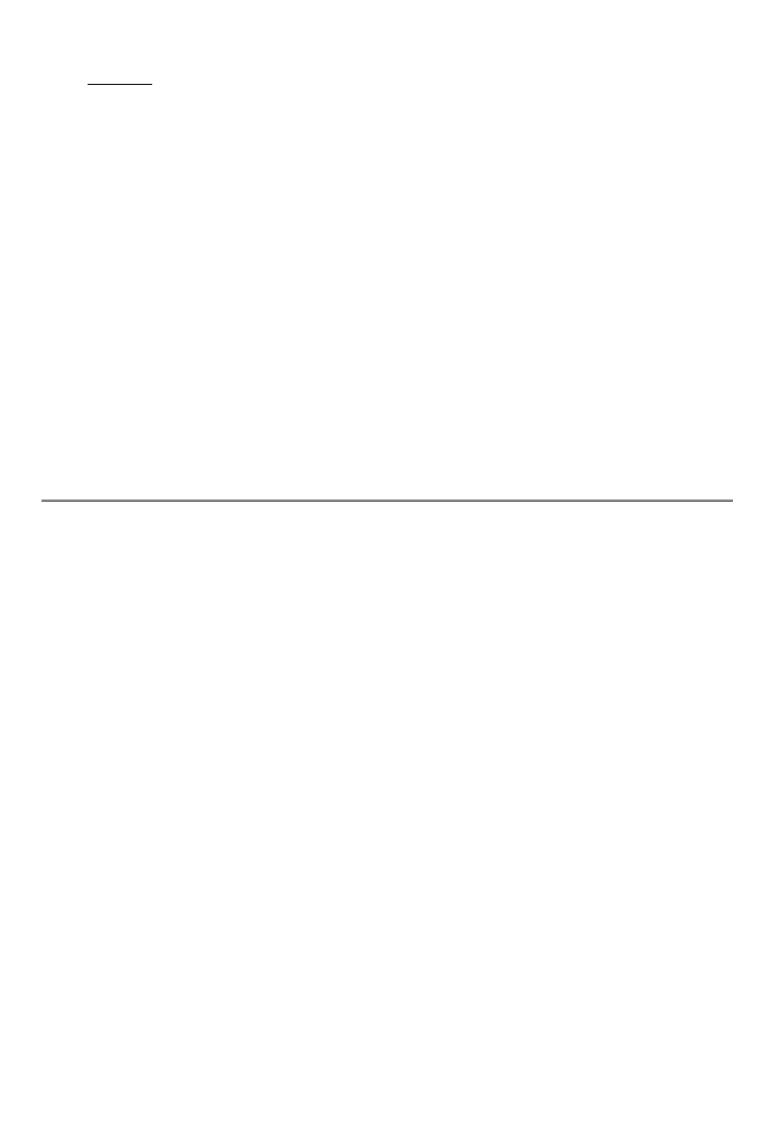






_			
			_





OPKO HEALTH, INC.

CERTIFICATIONS

CERTIFICATIONS

Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002				
(Subsections (a) and (b) of Section 1350, Chapter 73 of Title 18, United States Code)				
•				



Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Subsections (a) and (b) of Section 1350, Chapter 73 of Title 18, United States Code)