

Opko Health, Inc.  
Form 10-Q/A  
October 27, 2008

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 10-Q/A**  
Amendment No. 1  
(Mark One)

**x QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2007.

**OR**

**o TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

Commission file number 000-27748

**OPKO Health, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

Delaware

75-2402409

(State or other jurisdiction of  
incorporation or organization)

(I.R.S. Employer Identification No.)

4400 Biscayne Blvd., Suite 1180  
Miami, FL 33137  
(Address of Principal Executive Offices)

(305) 575-4138

(Registrant's Telephone Number, Including Area Code)

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 o NO x

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a nonaccelerated filer (as defined in Rule 12b-2 of the Exchange Act). Check one:

Large accelerated filer      Accelerated filer o      Nonaccelerated filer x  
o

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Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act):  
YES  NO

As of November 9, 2007, the registrant had 163,214,203 shares of common stock outstanding.

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**EXPLANATORY NOTE**

OPKO Health, Inc. (“the Company”) is filing this Amendment No. 1 on Form 10-Q/A for purposes of removing Exhibit 99.1 Financial Statements of Ophthalmic Technologies, Inc., from its previously filed Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on August 13, 2007. In the Company's 8-K/A to be filed on October 24, 2008, the Company will file restated financial statements of Ophthalmic Technologies, Inc. along with pro forma financial statements relating to its equity investment in Ophthalmic Technologies, Inc.

This Amendment No. 1, together with the Quarterly Report on Form 10-Q of the Company previously filed for the quarter ended June 30, 2007, constitutes the Quarterly Report on Form 10-Q of the Company for the quarter ended June 30, 2007.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has caused this Report on Form 10-Q/A to be signed on its behalf by the undersigned thereunto duly authorized.

Date: October 24, 2008

**OPKO Health, Inc.**

/s/ Adam Logal  
Adam Logal  
Executive Director of Finance, Chief Accounting Officer  
and Treasurer

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Exhibit 31.1 Certification by Phillip Frost, MD, Chief Executive Officer, pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the quarterly period ended June 30, 2007.

Exhibit 31.2 Certification by Rao Uppaluri, Chief Financial Officer, pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities and Exchange Act of 1934 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 for the quarterly period ended June 30, 2007.

Exhibit 32.1 Certification by Phillip Frost, MD, Chief Executive Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 for the quarterly period ended June 30, 2007.

Exhibit 32.2 Certification by Rao Uppaluri, Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 for the quarterly period ended June 30, 2007.