

ICAHN ENTERPRISES L.P.
Form S-3/A
September 26, 2013

As filed with the Securities and Exchange Commission on September 25, 2013

Registration No. 333-188360

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

Amendment No . 1

to

FORM S-3
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

ICAHN ENTERPRISES L.P.

(Exact Name of Registrant As Specified in Its Charter)

Delaware 13-3398766
(State or Other Jurisdiction of (I.R.S. Employer
Incorporation or Organization) Identification Number)

ICAHN ENTERPRISES FINANCE CORP.

(Exact Name of Registrant As Specified in Its Charter)

Delaware 20-1059842
(State or Other Jurisdiction of (I.R.S. Employer
Incorporation or Organization) Identification Number)

**767 Fifth Avenue, Suite 4700
New York, New York 10153
(212) 702-4300**

(Address, Including Zip Code, and Telephone Number,
Including Area Code, of Registrants' Principal Executive Offices)

**Daniel A. Ninivaggi
President and Chief Executive Officer
767 Fifth Avenue, Suite 4700
New York, New York 10153
(212) 702-4300**

(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)

With copies to:

**Julie M. Allen, Esq.
Proskauer Rose LLP
11 Times Square
New York, New York 10036
(212) 969-3155**

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. "

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box S

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering £

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier registration statement for the same offering.
£

If this Form is a registration statement pursuant to General Instruction 1.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box: £

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction 1.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box: £

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 Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer £	Accelerated Filer S	Non-Accelerated Filer £	Smaller Reporting Company £
	(Do not check if a smaller reporting company)		

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities To Be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price (1)(2)	Amount of Registration Fee
Depository Units (3)				—
Preferred Units (3)				—
Debt Securities (3)				—
Guarantees of Debt Securities (4)				—
Warrants				—
Rights				—
Units				
Total			\$ 1,000,000,000	\$ 98,504 (5) (6)

Such indeterminate number of each identified class of securities, as may from time to time be issued at (1) indeterminate prices, with an aggregate initial offering price not to exceed \$1,000,000,000. Securities registered hereunder may be sold separately, together or as units with other securities registered hereunder.

Estimated solely for the purpose of calculating the registration fee for the primary offering pursuant to Rule 457(o) under the Securities Act of 1933. Pursuant to Rule 457(o) and General Instruction II.D of Form S-3, which (2) permits the registration fee to be calculated on the basis of the maximum offering price of all the securities listed for the offering, the table does not specify by each class information as to the amount to be registered or proposed maximum offering price per unit.

Subject to footnote (1), there are also being registered hereunder an indeterminate principal amount or number of depository units, preferred units or debt securities that may be issued upon conversion of, or in exchange for, (3) preferred units or debt securities registered hereunder or upon exercise of warrants or rights registered hereunder, as the case may be.

Any series of debt securities issued by Icahn Enterprises Finance Corp. will be guaranteed by Icahn Enterprises (4) L.P. Pursuant to Rule 457(n), no separate fee is payable with respect to the guarantees of the debt securities being registered.

(5) Pursuant to Rule 415(a)(6) and Rule 457(p) under the Securities Act, the registrant is applying the filing fee of \$37,896 associated with an unsold indeterminate number of each identified class of securities, which may from time to time be issued at indeterminate prices, with an aggregate offering price not to exceed \$679,135,948 under its registration statement on Form S-3 (No. 333-158705) (the "Prior Registration Statement") against the total filing fee of \$136,400 that would otherwise be due in connection with this registration statement. Pursuant to Rule 415(a)(6), the offering of unsold securities under the Prior Registration Statement will be deemed terminated as of

the date of effectiveness of this registration statement.

(6) \$91,760 previously paid.

The Registrants hereby amend this registration statement on such date or dates as may be necessary to delay its effective date until the Registrants will file a further amendment which specifically states that this registration statement will thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement will become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

This Amendment No. 1 to the Registration Statement on Form S-3 File No. 333-188360 (the “Registration Statement”) of Icahn Enterprises L.P. and Icahn Enterprises Finance Corp. is being filed solely to amend the Calculation of Registration Fee Table, to amend the sections entitled Ratio of Earnings to Fixed Charges, Description of Depositary Units, Experts and Incorporation of Certain Documents by Reference, to include Exhibit 4.3, to amend Exhibit 5.1, to update Exhibit 12.1 and include Exhibits 15.1, 15.2, 15.3, 23.1, 23.2, 23.3, 23.4 and 25.1 to the Registration Statement. Accordingly, this Amendment No. 1 consists solely of the cover page (including the Calculation of Registration Fee Table), this explanatory note, Items 3, 9, 10 and 12 of Part I of the Registration Statement, Item 16 of Part II of the Registration Statement, Exhibits 4.3, 5.1, 15.1, 15.2, 15.3, 23.1, 23.2, 23.3, 23.4 and 25.1 and the signature pages. This Amendment No. 1 does not modify any provision of the Registration Statement except as specifically noted herein.

RATIO OF EARNINGS TO FIXED CHARGES

The following table sets forth our ratio of earnings to fixed charges for the periods indicated. For purposes of computing the ratio of earnings to fixed charges, earnings represent earnings from continuing operations before income taxes, equity in earnings (loss) of investees and minority interest plus fixed charges. Fixed charges include (a) interest on indebtedness (whether expensed or capitalized), (b) amortization premiums, discounts and capitalized expenses related to indebtedness and (c) the portion of rent expense we believe to be representative of interest.

	Six Months Ended June 30, 2013	Year Ended December 31,				
		2012	2011	2010	2009	2008
Ratio of earnings to fixed charges	4.5	2.2	4.8	2.9	4.4	N/A ⁽¹⁾

(1) Fixed charges exceeded earnings by approximately \$3.1 billion for fiscal 2008.

DESCRIPTION OF DEPOSITARY UNITS

The following description of our depositary units does not purport to be complete and is qualified in its entirety by reference to applicable Delaware law, and to provisions of our amended and restated agreement of limited partnership, dated as of May 12, 1987, as amended, which we refer to as our partnership agreement, and the depositary agreement, dated as of July 1, 1987, as amended by Amendment No. 1, dated February 22, 1995, and as amended and restated by the Amended and Restated Depositary Agreement, dated August 23, 2013, which we refer to as our depositary agreement, entered into among us, the Registrar and Transfer Company, as depositary, which we refer to as the depositary, and the unitholders.

General

The depositary units represent limited partner interests in Icahn Enterprises. The percentage interest in Icahn Enterprises represented by a depositary unit is equal to the ratio it bears at the time of such determination to the total number of depositary units in Icahn Enterprises (including any undeposited depositary units) outstanding, multiplied by 99%, which is the aggregate percentage interest in Icahn Enterprises of all holders of depositary units. Subject to the rights and preferences of any preferred units that may be issued, each depositary unit evidences entitlement to a portion of Icahn Enterprises' distributions and an allocation of Icahn Enterprises' net income and net loss, as determined in accordance with our partnership agreement. We are authorized to issue additional depositary units or other securities from time to time to unitholders or additional investors without the consent or approval of holders of depositary units, or unitholders. There is no limit to the number of depositary units or additional classes of units, including any preferred units, that may be issued. The board of directors of our general partner has the power, without any further action by the unitholders, to issue units with such designations, preferences and relative, participating or other special rights, powers and duties, including rights, powers and duties senior to existing classes of depositary units or preferred units. The depositary units have no preemptive rights.

All or a portion of the depositary receipts evidencing the depositary units may be held through the Depositary Trust Company's ("DTC") book-entry settlement system. All depositary receipts accepted for book-entry settlement with DTC are represented by a single receipt (the "DTC Receipt"), which shall be deposited with DTC (or its custodian) evidencing all such depositary units and registered in the name of the nominee of DTC (initially Cede & Co.). The depositary or such other entity as is agreed to by DTC may hold the DTC Receipt as custodian for DTC. Ownership of beneficial interests in the DTC Receipt will be shown on, and the transfer of such ownership will be effected through, records maintained by (i) DTC or its nominee for such DTC Receipt, or (ii) institutions that have accounts with DTC.

Deposit of Certificates of Limited Partner Interests

Subject to the terms and conditions of the Amended and Restated Depositary Agreement, on the date of any issuance of depositary units by the Icahn Enterprises, the general partner will either (i) deposit with the depositary a certificate or certificates or (ii) in the case of uncertificated depositary units, provide evidence of a credit to the book-entry account maintained by the Registrar, in either case evidencing the aggregate whole number of depositary units so issued. Such deposit or book-entry credit will be accompanied by (a) written instructions containing the name, address, social security or taxpayer identification number of and the number of depositary units to be issued to each investor in the Partnership, and (b) a written request that the depositary execute and deliver to each such investor depositary receipts evidencing the depositary units, registered in the name of such investor, or book-entry credit in the name of such investor, in accordance with such written instructions. Each investor will thereupon be recognized by Icahn Enterprises as a record holder as of the closing date of such issuance of depositary units.

Transfer of Depositary Units

Until a depositary unit has been transferred on the books of the depositary, we and the depositary will treat the record holder of the unit as the absolute owner for all purposes. A transfer of depositary units will not be recognized by the depositary or us unless and until the transferee of the depositary units, or a subsequent transferee, executes and delivers a transfer application to the depositary. Transfer applications appear on the back of each depositary receipt and also will be furnished at no charge by the depositary upon request. By executing and delivering a transfer application to the depositary, a subsequent transferee automatically requests admission as a substituted unitholder in the partnership, agrees to be bound by the terms and conditions of our partnership agreement and grants a power of attorney to our general partner.

On a monthly basis, the depository will, on behalf of subsequent transferees who have submitted transfer applications, request the general partner to admit such subsequent transferees as substituted limited partners of Icahn Enterprises. If our general partner consents to such substitution, a subsequent transferee will be admitted to the partnership as a substituted limited partner upon the recordation of such subsequent transferee's name in our books and records. Upon admission, which is in the sole discretion of our general partner, it will be entitled to all of the rights of a limited partner under the Delaware Revised Uniform Limited Partnership Act, or the Delaware Act, and pursuant to our partnership agreement.

A subsequent transferee will, after submitting a transfer application to the depository but before being admitted to Icahn Enterprises as a substituted unitholder of record, have the rights of an assignee under the Delaware Act and our partnership agreement, including the right to receive its pro rata share of distributions. A subsequent transferee who does not execute and deliver a transfer application to the depository will not be recognized as the record holder of depository units and will only have the right to transfer or assign its depository units to a purchaser or other transferee. Therefore, such subsequent transferee will neither receive distributions from the partnership nor be entitled to vote on partnership matters or any other rights to which record holders of depository units are entitled under the Delaware Act or pursuant to our partnership agreement. Distributions made in respect of the depository units held by such subsequent transferees will continue to be paid to the transferor of such depository units.

A subsequent transferee will be deemed to be a party to the depository agreement and to be bound by its terms and conditions whether or not such subsequent transferee executes and delivers a transfer application to the depository. A transferor will have no duty to ensure the execution of a transfer application by a subsequent transferee and will have no liability or responsibility if such subsequent transferee neglects or chooses not to execute and deliver the transfer application to the depository. Whenever depository units are transferred, the transfer application requires that a subsequent transferee answer a series of questions. The required information is designed to provide us with the information necessary to prepare our tax information return.

Transfers of Depository Units Held in Book-Entry Form.

Depository units held in book-entry form shall be transferred through DTC's book-entry settlement system.

Withdrawal of Depository Units from Deposit

A unitholder may withdraw from the depository the depository units represented by its depository receipts upon written request and surrender of the depository receipts evidencing the depository units in exchange for a certificate issued by us evidencing the same number of depository units, or in the case of uncertificated depository units, evidence of a book-entry credit.

A subsequent transferee is required to become a unitholder of record before being entitled to withdraw depositary units from the depositary. Depositary units that have been withdrawn from the depositary, and therefore are not evidenced by depositary receipts, are not transferable except upon death, by operation of law, by transfer to us or redeposit with the depositary. A holder of depositary units withdrawn from deposit will continue to receive its respective share of distributions and allocations of net income and losses pursuant to our partnership agreement. In order to transfer depositary units withdrawn from the depositary other than upon death, by operation of law or to the partnership, a unitholder must redeposit the certificate evidencing such withdrawn depositary units with the depositary and request issuance of depositary receipts representing such depositary units, which depositary receipts then may be transferred. Any redeposit of such withdrawn depositary units with the depositary requires 60 days' advance written notice and payment to the depositary of a redeposit fee (initially \$5.00 per 100 depositary units or portion thereof) and will be subject to the satisfaction of certain other procedural requirements under the depositary agreement.

Replacement of Lost Depositary Receipts and Certificates

A unitholder or subsequent transferee who loses or has its certificate for depositary units or depositary receipts stolen or destroyed may obtain a replacement certificate or depositary receipt by furnishing an indemnity bond and by satisfying certain other procedural requirements under the depositary agreement.

Amendment of Depositary Agreement

Subject to the restrictions described below, any provision of the depositary agreement, including the form of depositary receipt, may, at any time and from time to time, be amended by the mutual agreement of us and the depositary in any respect deemed necessary or appropriate by us and them, without the approval of the holders of depositary units. No amendment to the depositary agreement, however, may impair the right of a holder of depositary units to surrender a depositary receipt and to withdraw any or all of the deposited depositary units evidenced by a depositary receipt or to redeposit depositary units pursuant to the depositary agreement and receive a depositary receipt evidencing redeposited depositary units.

The depositary will furnish notice to each record holder of a depositary unit, and to each securities exchange on which depositary units are listed for trading, of any material amendment made to the depositary agreement. Each record holder of a depositary unit at the time any amendment of the depositary agreement becomes effective will be deemed, by continuing to hold the depositary unit, to consent and agree to the amendment and to be bound by the depositary agreement, as so amended.

The depositary will give notice of the imposition of any fee or charge, other than fees and charges provided for in the depositary agreement, or change to the fees and charges, upon record holders of depositary units to any securities exchange on which the depositary units are listed for trading and to all record holders of depositary units. The imposition of any fee or charge, or change to them, will not be effective until the expiration of 30 days after the date of such notice, unless it becomes effective in the form of an amendment to the depositary agreement effected by us and the depositary.

Termination of Depositary Agreement

We may not terminate the depositary agreement unless the termination (1) is in connection with us entering into a similar agreement with a new depositary selected by the general partner, (2) is as a result of our receipt of an opinion of counsel to the effect that the termination is necessary for us to avoid being treated as an “association” taxable as a corporation for federal income tax purposes or to avoid being in violation of any applicable federal or state securities laws or (3) is in connection with our dissolution.

The depositary will terminate the depositary agreement, when directed to do so by us, by mailing notice of termination to the record holders of depositary units then outstanding at least 60 days before the date fixed for the termination in such notice. Termination will be effective on the date fixed in such notice, which date must be at least 60 days after it is mailed. Upon termination of the depositary agreement, the depositary will discontinue the transfer of depositary units, suspend the distribution of reports, notices and disbursements and cease to perform any other acts under the depositary agreement, except in the event the depositary agreement is not being terminated in connection with us entering into a similar agreement with a new depositary, the depositary will assist in the facilitation of the withdrawal of depositary units by holders who desire to surrender their depositary receipts.

Resignation or Removal of Depositary

The depositary may resign as depositary and may be removed by us at any time upon 60 days’ written notice. The resignation or removal of the depositary becomes effective upon the appointment of a successor depositary by us and written acceptance by the successor depositary of its appointment. In the event a successor depositary is not appointed within 75 days of notification of such resignation or removal, the general partner will act as depositary until a successor depositary is appointed. Any corporation into or with which the depositary may be merged or consolidated will be the successor depositary without the execution or filing of any document or any further act.

EXPERTS

The consolidated balance sheets of Icahn Enterprises L.P. as of December 31, 2012 and 2011, and the related consolidated statements of operations, changes in equity and comprehensive income and cash flows for each of the three years in the period ended December 31, 2012 and the financial statement schedule, incorporated by reference in this prospectus and elsewhere in this registration statement have been audited by Grant Thornton LLP, independent registered public accountants, as indicated in their report with respect thereto. The report of Grant Thornton LLP and the report of the other auditor, Ernst & Young LLP, independent registered public accounting firm, are incorporated by reference herein (and in the registration statement) and upon the authority of said firms as experts in accounting and auditing. The report of KPMG, LLP, independent registered public accounting firm, is incorporated by reference herein (and in the registration statement) and upon the authority of said firm as experts in accounting and auditing.

With respect to the unaudited interim financial information of Icahn Enterprises L.P. as of June 30, 2013 and March 31, 2013 and the related consolidated statements of operations, comprehensive income and cash flows for the three-month and six-month periods ended June 30, 2013 and 2012 and the three-month periods ended March 31, 2013 and 2012, and the unaudited consolidated statements of changes in equity for the three-month and six-month periods ended June 30, 2013 and March 31, 2013, respectively, incorporated by reference in this prospectus and elsewhere in the registration statement, Grant Thornton LLP and the other auditor, KPMG LLP, have reported that they have applied limited procedures in accordance with professional standards for a review of such information. The respective reports of Grant Thornton LLP and the other auditor, KPMG LLP, state that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their respective reports on such information should be restricted in light of the limited nature of the review procedures applied. In addition, Grant Thornton LLP and the other auditor, KPMG LLP, are not subject to the liability provisions of Section 11 of the Securities Act of 1933 for their respective reports on the unaudited interim financial information because those reports are not a "part" of the registration statement prepared or certified by the accountants within the meaning of Sections 7 and 11 of that Act.

The supplemental combined balance sheets of Icahn Enterprises L.P. as of December 31, 2012 and 2011, and the related supplemental combined statements of operations, comprehensive income, changes in equity, and cash flows for each of the three years in the period ended December 31, 2012, incorporated by reference in this prospectus and elsewhere in this registration statement have been audited by Grant Thornton LLP, independent registered public accountants, as indicated in their report with respect thereto. The report of Grant Thornton LLP and the report of the other auditor, Ernst & Young LLP, independent registered public accounting firms, are incorporated by reference herein (and in the registration statement) and upon the authority of said firms as experts in accounting and auditing. The report of KPMG, LLP, independent registered public accounting firm, is incorporated by reference herein (and in the registration statement) and upon the authority of said firm as experts in accounting and auditing.

With respect to the unaudited interim supplemental combined financial information of Icahn Enterprises L.P. as of June 30, 2013 and the related supplemental combined statements of operations, comprehensive income (loss), for the three-month and six-month periods ended June 30, 2013 and 2012, and the unaudited supplemental combined statements of changes in equity for the six-month period ended June 30, 2013 and cash flows for the six-month periods ended June 30, 2013 and 2012, incorporated by reference in this prospectus and elsewhere in the registration statement, Grant Thornton LLP and the other auditor, KPMG, LLP, have reported that they have applied limited procedures in accordance with professional standards for a review of such information. The respective reports of Grant Thornton LLP and the other auditor, KPMG, LLP, state that they did not audit and they do not express an opinion on that interim supplemental combined financial information. Accordingly, the degree of reliance on their respective reports on such information should be restricted in light of the limited nature of the review procedures applied. In addition, Grant Thornton LLP and the other auditor, KPMG, LLP, are not subject to the liability provisions of Section 11 of the Securities Act of 1933 for their respective reports on the unaudited interim supplemental combined financial information because those reports are not a "part" of the registration statement prepared or certified by the accountants within the meaning of Sections 7 and 11 of that Act.

INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The SEC allows us to “incorporate by reference” the information we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus, and information that we file later with the SEC will automatically update and supersede this information. We incorporate by reference the documents listed below, all filings made pursuant to the Securities and Exchange Act of 1934 after the date of the initial registration statement and prior to effectiveness of the registration statement and any other future filings we will make with the SEC under Section 13(a), 13(c), 14 or 15(d) of the Exchange Act (other than Current Reports on Form 8-K containing disclosure furnished under Items 2.02, 7.01 or 8.01 of Form 8-K, unless otherwise indicated therein):

Our Annual Report on Form 10-K for the fiscal year ended December 31, 2012, filed with the SEC on March 15, 2013 (SEC File No. 001-09516);

Our Quarterly Reports on Form 10-Q for the quarters ended March 31, 2013 and June 30, 2013, filed with the SEC on May 3, 2013 and August 7, 2013, respectively (SEC File No. 001-09516);

Our Current Reports on Form 8-K, or 8-K/A, filed with the SEC on January 29, 2013, February 6, 2013, February 11, 2013, February 21, 2013, March 1, 2013, March 6, 2013, March 11, 2013, March 25, 2013, April 24, 2013, May 2, 2013, May 20, 2013, May 28, 2013, May 29, 2013, June 14, 2013, June 17, 2013, June 20, 2013, June 26, 2013, July 9, 2013, July 22, 2013, August 1, 2013, August 12, 2013, August 23, 2013, and August 29, 2013 and September 25, 2013 (SEC File No. 001-09516).

You may request a copy of these filings (not including the exhibits to such documents unless the exhibits are specifically incorporated by reference in the information contained in this prospectus), at no cost, by writing or telephoning us at the following address:

Icahn Enterprises L.P.
767 Fifth Avenue, Suite 4700
New York, New York 10153
Attn: Chief Financial Officer
Telephone requests may be directed to (212) 702-4300

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits

(a) *Exhibits*

See the accompanying Exhibit Index.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing a Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York on September 25 , 2013.

ICAHN ENTERPRISES L.P.

By: Icahn Enterprises G.P. Inc., its general partner

/s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi
President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

/s/ Daniel A. Ninivaggi President, Chief Executive Officer and Director September 25 , 2013
Daniel A. Ninivaggi

* Chief Financial Officer and Director

SungHwan Cho

* Chief Accounting Officer

Peter Reck

* Director

Jack G. Wasserman

* Director

William A. Leidesdorf

* Director

James L. Nelson

* Director

Keith Cozza

Chairman of the Board

Carl C. Icahn

* The undersigned does hereby sign this Amendment No. 1 to Registration Statement on behalf of the above indicated officer or director of the general partner of Icahn Enterprises L.P. pursuant to a power of attorney executed by such director.

/s/ Daniel A. Ninivaggi
Daniel A. Ninivaggi
Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing a Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York on September 25, 2013.

ICAHN ENTERPRISES FINANCE CORP.

/s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi
President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

/s/ Daniel A. Ninivaggi President, Chief Executive Officer and Director September 25, 2013
Daniel A. Ninivaggi

* Chief Financial Officer and Director
SungHwan Cho

* Chief Accounting Officer
Peter Reck

* Director
Jack G. Wasserman

* Director
William A. Leidesdorf

* Director
James L. Nelson

* Director
Keith Cozza

Chairman of the Board

Carl C. Icahn

* The undersigned does hereby sign this Amendment No. 1 to Registration Statement on behalf of the above indicated officer or director of the general partner of Icahn Enterprises L.P. pursuant to a power of attorney executed by such director.

/s/ Daniel A. Ninivaggi
Daniel A. Ninivaggi
Attorney-in-Fact

EXHIBIT INDEX

Exhibit No.	Description
1.1	Form of Underwriting Agreement. *
4.1	Depository Agreement among Icahn Enterprises, Icahn Enterprises G.P. Inc. and Registrar and Transfer Company, dated as of July 1, 1987 (incorporated by reference to Exhibit 4.1 to Icahn Enterprises' Form 10-Q for the quarter ended March 31, 2004 (SEC File No. 1-9516), filed on May 10, 2004).
4.2	Amendment No. 1 to the Depository Agreement dated as of February 22, 1995 (incorporated by reference to Exhibit 4.2 to Icahn Enterprises' Form 10-K for the year ended December 31, 1994 (SEC File No. 1-9516), filed on March 31, 1995).
4.3	Amended and Restated Depository Agreement dated as of August 23, 2013 (incorporated by reference to Exhibit 10.1 to Icahn Enterprises' Form 8-K (SEC File No. 1-9516), filed on August 23, 2013).
4.4	Specimen Depository Receipt (incorporated by reference to Exhibit 4.3 to Icahn Enterprises' Form 10-K for the year ended December 31, 2004 (SEC File No. 1-9516), filed on March 16, 2005).
4.5	Form of Transfer Application (incorporated by reference to Exhibit 4.4 to Icahn Enterprises' Form 10-K for the year ended December 31, 2004 (SEC File No. 1-9516), filed on March 16, 2005).
4.6	Specimen Certificate representing preferred units (incorporated by reference to Exhibit No. 4.9 to Icahn Enterprises' Form S-3 (SEC File No. 33-54767), filed on February 22, 1995).
4.7	Form of Indenture.***
4.8	Form of Indenture (Subordinated Debt Securities).***
4.9	Form of Warrant Agreement and Warrant Certificate. *
4.10	Form of Rights Agreement and Rights Certificate. *
5.1	Opinion of Proskauer Rose LLP. **
12.1	Statement regarding computation of ratios.**
15.1	Letter of Grant Thornton LLP regarding unaudited interim financial information. **
15.2	Letter of Grant Thornton LLP regarding unaudited interim financial information. **
15.3	Letter of KPMG LLP regarding unaudited interim financial information. **
23.1	Consent of Grant Thornton LLP.**
23.2	Consent of Grant Thornton LLP.**
23.3	Consent of Ernst & Young LLP.**
23.4	Consent of KPMG LLP.**
23.5	Consent of Proskauer Rose LLP (included in Exhibit 5.1). **
24.1	Power of Attorney (included on the signature pages to this Form S-3).***
25.1	Form T-1, Statement of Eligibility and Qualification under the Trust Indenture Act of 1939 under the Indenture.**

* To be filed by amendment or as an exhibit to a report pursuant to Section 13(a), 13(c) or 15(d) of the Exchange Act, as applicable.

**

Filed herewith.

Previously filed.

> **& COMPANY LLP** Vancouver, Canada Chartered Accountants March 15, 2012

PROTOKINETIX, INC.
(A Development Stage Company)

BALANCE SHEETS
As at December 31

ASSETS	2011	2010
Current Assets		
Cash	\$ 4,512	\$ 14,412
Prepaid expenses	18,731	54,763
Accounts receivable (Note 3)	6,528	-
Total current assets and total assets	\$ 29,771	\$ 69,175
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 153,391	\$ 237,597
Short-term loan (Note 4)	36,735	-
Convertible note payable (Note 5)	300,000	300,000
Total current liabilities	490,126	537,597
Stockholders' Deficit		
Common stock, \$0.0000053 par value; 200,000,000 common shares authorized; 119,512,433 and 83,712,433 shares issued and outstanding for 2011 and 2010 respectively	643	452
Share subscription received in advance	25,000	50,000
Additional paid-in capital	24,540,666	23,275,857
Deficit accumulated during the development stage	(25,026,664)	(23,794,731)
Total stockholders deficit	(460,355)	(468,422)
Total liabilities and stockholders deficit	\$ 29,771	\$ 69,175

See Notes to Financial Statements

PROTOKINETIX, INC.
(A Development Stage Company)

STATEMENTS OF OPERATIONS

For the Years Ended December 31, 2011 and 2010, and for the Period from
December 23, 1999 (Date of Inception) to December 31, 2011

	2011	2010	Cumulative During the Development Stage
Revenues	\$ -	\$ -	\$ 2,000
Expenses			
Licenses	-	-	3,379,756
Professional fees	74,497	47,507	3,543,475
Consulting fees (Note 11)	512,032	951,369	13,346,782
Research and development	117,415	161,508	2,657,591
General and administrative	200,989	213,028	1,607,072
Interest	12,000	24,000	144,162
	916,933	1,397,412	24,678,838
Loss from continuing operations	(916,933)	(1,397,412)	(24,676,838)
Other Income	15,000	-	15,000
Write-off of accounts payable	-	8,640	8,640
Loss on debt conversion	(330,000)	-	(330,000)
	(1,231,933)	(1,388,772)	(24,983,198)
Discontinued Operations			
Loss from operations of the discontinued segment	-	-	(43,466)
Net loss for the period	\$ (1,231,933)	\$ (1,388,772)	\$ (25,026,664)
Net Loss per Common Share (basic and diluted)	\$ (0.01)	\$ (0.02)	
Weighted average number of common shares outstanding (basic and diluted)	93,592,433	75,471,414	

See Notes to Financial Statements

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)
For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)	Acc Du Dev
	Shares	Amount	Issuable Shares	Amount			
Issuance of common stock, December 1999	9,375,000	\$ 50	-	\$ -	4,950	\$ -	
Net loss for the period	-	-	-	-	-	-	
Balance, December 31, 2000	9,375,000	50	-	-	4,950	-	
Issuance of common stock, April 2001	5,718,750	30	-	-	15,220	-	
Net loss for the year	-	-	-	-	-	-	
Balance, December 31, 2001	15,093,750	80	-	-	20,170	-	
Net loss for the year	-	-	-	-	-	-	
Balance, December 31, 2002	15,093,750	80	-	-	20,170	-	
Issuance of common stock for services:							
July 2003	2,125,000	11	-	-	424,989	-	
August 2003	300,000	2	-	-	14,998	-	
September 2003	1,000,000	5	-	-	49,995	-	
October 2003	1,550,000	8	-	-	619,992	-	
Issuance of common stock for licensing rights	14,000,000	74	-	-	2,099,926	-	
Common stock issuable for licensing rights	-	-	2,000,000	11	299,989	-	
Shares cancelled on September 30, 2003	(9,325,000)	(49)	-	-	49	-	
Net loss for the year	-	-	-	-	-	-	
Balance, December 31, 2003	24,743,750	131	2,000,000	11	3,530,108	-	
Issuance of common stock for services:							
March 2004	1,652,300	9	-	-	991,371	-	
May 2004	500,000	3	-	-	514,997	-	
July 2004	159,756	1	-	-	119,694	-	
August 2004	100,000	1	-	-	70,999	-	
October 2004	732,400	4	-	-	479,996	-	
November 2004	650,000	4	-	-	454,996	-	
December 2004	255,000	1	-	-	164,425	-	
Common stock issuable for AFGP license	-	-	1,000,000	5	709,995	-	
Common stock issuable for Recaf License	-	-	400,000	2	223,998	-	
Warrants granted (for 3,450,000 shares) for services, October 2004	-	-	-	-	1,716,253	-	
Options granted for services, October 2004	-	-	-	-	212,734	-	
Stock subscriptions receivable	-	-	1,800,000	10	329,990	(330,000)	
Warrants exercised:							
August 2004	-	-	50,000	-	15,000	-	
October 2004	-	-	600,000	3	134,997	-	
December 2004	-	-	1,000,000	5	224,995	-	
Options exercised, December 2004	-	-	100,000	1	29,999	-	
Net loss for the year	-	-	-	-	-	-	
Balance, December 31, 2004	28,793,206	\$ 154	6,950,000	\$ 37	\$ 9,924,547	\$ (330,000)	\$ (10)

See Notes to Financial Statements

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)

(Continued)

For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)	Deficit Accumulated During the Development Stage	Total
	Shares	Amount	Issuable Shares	Amount				
Issuance of stock subscriptions receivable	-	\$ -	-	\$ -	-	\$ 240,000	-	\$ 240,000
Issuance of common stock for licensing rights	2,000,000	11	(2,000,000)	(11)	-	-	-	-
Issuance of stock for warrants exercised	2,050,000	10	(2,050,000)	(10)	-	-	-	-
Options exercised:								
February 2005	-	-	35,000	1	10,499	-	-	10,500
May 2005	200,000	1	-	-	59,999	-	-	60,000
Note payable conversion, February 2005	-	-	285,832	1	85,749	-	-	85,750
Issuance of common stock for Note payable conversion:								
April 2005	285,832	1	(285,832)	(1)	-	-	-	-
May 2005	353,090	2	-	-	105,925	-	-	105,927
Issuance of common stock for AFGP license	1,000,000	5	(1,000,000)	(5)	-	-	-	-
Issuance of common stock for stock subscriptions received	1,400,000	6	(1,400,000)	(6)	-	90,000	-	90,000
	135,000	2	(135,000)	(2)	-	-	-	-

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Issuance of stock for options exercised								
Issuance of common stock for services:								
April								
2005	30,000	1	-	-	14,999	-	-	15,000
May								
2005	3,075,000	15	-	-	3,320,985	-	-	3,321,000
June								
2005	50,000	1	-	-	50,499	-	-	50,500
August								
2005	(250,000)	(1)	-	-	(257,499)	-	-	(257,500)
August								
2005	111,111	1	(92,593)	(1)	15,000	-	-	15,000
October								
2005	36,233	1	(36,233)	(1)	-	-	-	-
November								
2005	311,725	2	(245,000)	(1)	36,249	-	-	36,250
December								
2005	1,220,000	8	-	-	756,392	-	-	756,400
Common stock issuable for services rendered:								
June								
2005	-	-	200,000	1	149,999	-	-	150,000
August								
2005	-	-	36,233	1	21,739	-	-	21,740
September								
2005	-	-	125,000	1	74,999	-	-	75,000
September								
2005 (Proteocell)	-	-	100,000	1	57,999	-	-	58,000
December								
2005	-	-	120,968	1	74,999	-	-	75,000
Net loss for the year								
	-	-	-	-	-	-	(4,826,540)	(4,826,540)
Balance, December 31,								
2005	40,801,197 \$	220	608,375 \$	6	14,503,079 \$	- \$	(14,889,130)\$	(385,825)

See Notes to Financial Statements

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)

(Continued)

For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)
	Shares	Amount	Issuable Shares	Amount		
February 2006 private placement (issued June 2006)	900,000	\$ 5	-	\$ -	352,142	\$ -
Warrants granted from private placement (450,000)	-	-	-	-	97,853	-
Issuance of common stock for Note payable conversion	529,279	3	-	-	158,780	-
Issuance of common stock for services:						
February/March 2006 services	-	-	20,000	1	10,499	-
March 2006	166,359	1	(108,375)	(1)	36,750	-
April 2006	(1,200,000)	(6)	-	-	6	-
May 2006	1,266,278	7	(70,000)	(1)	792,750	-
June 2006	27,056	-	1,200,000	6	718,244	-
July 2006	1,200,000	6	(1,200,000)	(6)	-	-
August 2006	100,000	1	-	-	64,999	-
September 2006	369,984	2	(50,000)	-	209,998	-
November 2006	100,000	1	-	-	48,999	-
December 2006	7,000	-	-	-	3,010	-
Warrants issued (for 700,000 shares) for services	-	-	-	-	58,658	-
Net loss for the year	-	-	-	-	-	-
Balance, December 31, 2006	44,267,153	240	400,000	5	17,055,767	-
Issuance of common stock for services:						
January 2007	218,834	1	-	-	119,999	-
March 2007	104,652	1	-	-	44,999	-
April 2007	187,500	1	-	-	74,999	-
June 2007	112,500	1	-	-	44,999	-
July 2007	291,812	2	-	-	112,998	-
August 2007	860,000	5	-	-	257,995	-
September 2007	1,516,275	8	-	-	457,492	-
October 2007	250,000	1	-	-	37,499	-
December 2007	535,716	1	-	-	74,999	-
Warrants issued for services	-	-	-	-	825,476	-
Cancellation of issuable stock for Recaf License	-	-	(400,000)	(5)	-	-
Warrants exercised December 2007	100,000	1	-	-	43,999	-
Issuable common stock from Private Placement	-	-	1,190,000	6	172,494	-
Net loss for the year	-	-	-	-	-	-

Balance, December 31, 2007	48,444,442 \$	262	1,190,000 \$	6 \$	19,323,715 \$	- \$
	See Notes to Financial Statements					

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)

(Continued)

For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)
	Shares	Amount	Issuable Shares	Amount		
Issuance of common stock for services:						
March 2008	369,346	\$ 2	-	\$ -	133,867	\$ -
May 2008	395,170	2	-	-	137,723	-
July 2008	2,405,170	13	-	-	577,226	-
September 2008	186,430	1	-	-	42,878	-
October 2008	250,000	1	-	-	49,999	-
November 2008	1,018,375	5	-	-	153,495	-
Issuance of common stock for proceeds of						
\$50,000 received in 2007	173,000	1	-	-	(1)	-
Stock-based compensation expense related to						
non-employee stock options	-	-	-	-	82,214	-
Warrants exercised:						
September 2008	170,000	1	-	-	25,499	-
November 2008	100,000	1	-	-	12,313	-
December 2008	170,000	1	-	-	25,499	-
Issuance of common stock from Private						
Placement	3,400,000	18	(1,190,000)	(6)	337,488	-
Issuable common stock to Directors	-	-	600,000	3	95,997	-
Net loss for the year						
	-	-	-	-	-	-
Balance, December 31, 2008						
	57,081,933	308	600,000	3	20,997,912	-
Issuance of common stock for services:						
April 2009	1,200,000	6	-	-	134,680	-
May 2009	500,000	3	-	-	49,997	-
June 2009	300,000	3	-	-	26,997	-
July 2009	1,324,500	8	-	-	235,402	-
October 2009	5,050,000	27	-	-	379,973	-
December 2009	756,000	4	-	-	60,476	-
Issuance of common stock from Private						
Placement	750,000	4	-	-	74,996	-
Stock subscription received in advance	-	-	-	-	-	71,250
Issuance of common stock to Directors	1,850,000	9	(600,000)	(3)	124,994	-
Net loss for the year						
	-	-	-	-	-	-
Balance, December 31, 2009						
	68,812,433	\$ 372	-	\$ -	22,085,427	\$ 71,250

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)

(Continued)

For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)	Deficit Accumulated During the Development Stage	To	
	Shares	Amount	Issuable Shares	Amount					
Issuance of common stock for services:									
January 2010	1,095,000	\$ 6	-	\$ -	98,544	\$ -	\$ -	9	
March 2010	600,000	5	-	-	47,995	-	-	4	
April 2010	250,000	1	-	-	22,499	-	-	2	
May 2010	922,000	5	-	-	82,975	-	-	8	
June 2010	200,000	1	-	-	21,999	-	-	2	
July 2010	850,000	4	-	-	82,996	-	-	8	
August 2010	300,000	2	-	-	23,998	-	-	2	
September 2010	6,250,000	34	-	-	437,466	-	-	43	
October 2010	250,000	1	-	-	17,499	-	-	1	
December 2010	583,000	3	-	-	34,977	-	-	3	
Issuance of common stock from Private									
Placement	January								
2010		1,250,000	7	-	-	124,993	(71,250)	-	5
	September								
2010		750,000	4	-	-	74,996	-	-	7
Issuance of common stock to settle short term loan									
	September 2010	250,000	1	-	-	24,999	-	-	2
Issuance of common stock to Directors									
		1,350,000	6	-	-	94,494	-	-	9
Stock subscriptions received in advance									
		-	-	-	-	-	50,000	-	5
Net loss for the year									
		-	-	-	-	-	(1,388,772)	(1,388,772)	
Balance, December 31, 2010									
		83,712,433	\$ 452	-	\$ -	23,275,857	\$ 50,000	\$ (23,794,731)	(46,317,604)

See Notes to Financial Statements

PROTOKINETIX, INC.
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIT)

(Continued)

For the Period from December 23, 1999 (Date of Inception) to December 31, 2011

	Common Stock		Common Stock		Additional Paid-in Capital	Stock Subscriptions Received in Advance (Receivable)	Deficit Accumulated During the Development Stage	Total
	Shares	Amount	Issuable Shares	Amount				
Issuance of common stock for services:								
March 2011	550,000	\$ 3	-	\$ -	32,997	\$ -	\$ -	33,000
June 2011	250,000	1	-	-	7,499	-	-	7,500
July 2011	200,000	1	-	-	5,999	-	-	6,000
September 2011	750,000	3	-	-	22,497	-	-	22,500
October 2011	500,000	2	-	-	14,998	-	-	15,000
December 2011	20,400,000	113	-	-	407,887	-	-	408,000
Issuance of common stock from Private								
Placement	750,000	3	-	-	74,997	(75,000)	-	-
Issuance of common stock to settle convertible debt	9,000,000	48	-	-	629,952	-	-	630,000
Issuance of common stock to Directors	3,400,000	17	-	-	67,983	-	-	68,000
Stock subscriptions received in	-	-	-	-	-	50,000	-	50,000

advance

Net loss for the year	-	-	-	-	-	-	(1,231,933)	(1,231,933)
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Balance, December 31, 2011	119,512,433 \$	643	- \$	- \$	24,540,666 \$	25,000 \$	(25,026,664)\$	(460,355)
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See Notes to Financial Statements

PROTOKINETIX, INC.
(A Development Stage Company)

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2011 and 2010, and for the Period from
December 23, 1999 (Date of Inception) to December 31, 2011

	2011	2010	Cumulative During the Development Stage
Cash Flows from Operating Activities			
Net loss for period	\$ (1,231,933)	\$ (1,388,772)	\$ (25,026,664)
Adjustments to reconcile net loss to net cash used in operating activities			
Depreciation expense	-	-	3,388
Write-off of accounts payable	-	(8,640)	(8,640)
Loss on settlement of debt	330,000	-	330,000
Issuance and amortization of common stock for services	596,032	1,134,472	18,727,204
Issuance and amortization of warrants for services	-	26,897	2,629,730
Issuance and amortization of stock options for services	-	-	222,817
Changes in operating assets and liabilities			
Accounts receivable	(6,528)	-	(6,528)
Prepaid expenses	-	(10,000)	44,763
Accounts payable	(84,206)	131,167	162,031
Net cash used in operating activities	(396,635)	(114,876)	(2,921,899)
Cash Flows from Investing Activities			
Purchase of computer equipment	-	-	(3,388)
Net cash used in investing activities	---	-----	(3,388)
Cash Flows from Financing Activities			
Short term loan	36,735	(72,250)	36,735
Warrants exercised	-	-	812,314
Stock options exercised	-	-	100,500
Issuance of common stock for cash	75,000	128,750	1,355,250
Share subscription received in advance	(25,000)	50,000	25,000
Loan proceeds	300,000	-	600,000
Net cash provided by financing activities	386,735	106,500	2,929,799
Net change in cash	(9,900)	(8,376)	4,512
Cash, beginning of period	14,412	22,788	-
Cash, end of period	\$ 4,512	\$ 14,412	\$ 4,512
Cash paid for interest	\$ -	\$ -	\$ 50,222

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Cash paid for income taxes	\$	-	\$	-	\$	-
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Supplementary information - Non-cash Transactions:

Note payable converted to common stock	\$	-	\$	-	\$	350,457
Common stock issued for prepaid consulting services		18,731		430,510		18,731
Shares issued to settle debts		-		25,000		25,000
Common stock issued to settle convertible debt		300,000		-		300,000

See Notes to Financial Statements

PROTOKINETIX, INC.
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

Note 1. Basis of Presentation Going Concern Uncertainties

ProtoKinetix, Incorporated (the "Company"), a development stage company, was incorporated under the laws of the State of Nevada on December 23, 1999. The Company is a medical research company whose mission is the advancement of human health care.

In 2003, the Company entered into an assignment of license agreement (the "Agreement") with BioKinetix, Inc., an Alberta, Canada, corporation. The Agreement provided the Company with an exclusive assignment of all of the rights (the "Rights") that BioKinetix possessed relating to proprietary technologies that are being developed for the creation and commercialization of "superantibodies," an enhancement of antibody technology that makes ordinary antibodies much more lethal. In consideration, the Company's Board of Directors authorized the Company to issue 16,000,000 shares of its common stock to the shareholders of BioKinetix.

The Company is also currently researching the benefits and feasibility of proprietary synthesized Antifreeze Glycoproteins ("AFGP"). In preliminary studies, AFGP has demonstrated an ability to protect and preserve human cells at temperatures below freezing.

The Company's financial statements are prepared consistent with accounting principles generally accepted in the United States applicable to a going concern.

As shown in the financial statements, the Company has not developed a commercially viable product, has not generated any significant revenue to date, and has incurred losses since inception, resulting in a net accumulated deficit at December 31, 2011. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company needs additional working capital to continue its medical research or to be successful in any future business activities and continue to pay its liabilities. Therefore, continuation of the Company as a going concern is dependent upon obtaining the additional working capital necessary to accomplish its objective. Management is presently engaged in seeking additional working capital through equity financing or related party loans.

The accompanying financial statements do not include any adjustments to the recorded assets or liabilities that might be necessary should the Company fail in any of the above objectives and is unable to operate for the coming year.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States (U.S. GAAP) and are expressed in U.S. dollars. The financial statements have been prepared under the guidelines of Accounting and Reporting by Development Stage Enterprises. A development stage enterprise is one in which planned principal operations have not commenced, or if its operations have commenced, there have been no significant revenues therefrom. As of December 31, 2011, we had not commenced our planned principal operations.

Use of Estimates

Preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. The more significant accounting estimates inherent in the preparation of the Company's financial statements include estimates as to valuation of equity related instruments issued.

Cash

Cash consists of funds held in checking accounts. Cash balances may exceed federally insured limits from time to time.

Fair Value of Financial Instruments

Financial instruments, including cash, accounts payable, short-term loan and convertible note payable are carried at cost, which management believes approximates fair value due to the short-term nature of these instruments.

The Company measures the fair value of financial assets and liabilities based on the guidance of Fair Value Measurements which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The Company adopted the policy for financial assets and liabilities, as well as for any other assets and liabilities that are carried at fair value on a recurring basis. The adoption of the provisions of this accounting policy did not materially impact the Company's financial position and results of operations.

The policy defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The policy also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The policy describes three levels of inputs that may be used to measure fair value:

- Level 1 quoted prices in active markets for identical assets or liabilities
- Level 2 quoted prices for similar assets and liabilities in active markets or inputs that are observable
- Level 3 inputs that are unobservable (for example cash flow modeling inputs based on assumptions)

Level 1 input is used to measure cash. At December 31, 2011 there were no other assets or liabilities subject to additional disclosure.

Revenue Recognition

The Company recognizes revenue when a sale is made, the fee is fixed or determinable, collectability is probable, and no significant company obligations remain.

Income Taxes

The Company accounts for income taxes under an asset and liability approach that requires the recognition of deferred tax assets and liabilities for expected future tax consequences of events that have been recognized in the Company's financial statements or tax returns. In estimating future tax consequences, the Company generally considers all expected future events other than enactments of changes in the tax laws or rates.

Research and Development Costs

Research and development costs are expensed as incurred.

Earnings per Share and Potentially Dilutive Securities

Basic loss per share is computed by dividing the net loss available to common stockholders by the weighted average number of common shares outstanding in the period. The Company's stock split 1 for 75 on August 24, 2001. In April 2002, the Board of Directors approved a 2.5 for 1 split of the Company's stock. The accompanying financial statements are presented on a post-split basis. Diluted loss per share takes into consideration common shares outstanding (computed under basic earnings per share) and potentially dilutive securities. The effect of 11,080,000 outstanding warrants, 250,000 outstanding options and debt convertible into 1,200,000 common shares was not included in the computation of diluted earnings per share for all periods presented because it was anti-dilutive due to the Company's losses. Common stock issuable is considered outstanding as of the original approval date for purposes of earnings per share computations.

Share-Based Compensation

The Company has granted warrants and options to purchase shares of the Company's common stock to various parties for consulting services. The fair values of the warrants and options issued have been estimated using the Black-Scholes option-pricing model.

The Company accounts for stock-based compensation under "Share-Based Payment," which recognizes awards at fair value on the date of grant and recognition of compensation over the service period for awards expected to vest. The fair value of stock options is determined using the Black-Scholes option-pricing model.

The Company accounts for stock compensation arrangements with non-employees in accordance with FASB Codification 505 – 50 "Equity-Based Payments to Non-Employees", which requires that such equity instruments are recorded at their fair value on the measurement date. The measurement of stock-based compensation is subject to periodic adjustment as the underlying instruments vest. The fair value of stock options is estimated using the Black-Scholes valuation model and the compensation charges are amortized over the vesting period.

Related Party Transactions

A related party is generally defined as (i) any person that holds 10% or more of the Company's securities and their immediate families, (ii) the Company's management, (iii) someone that directly or indirectly controls, is controlled by or is under common control with the Company, or (iv) anyone who can significantly influence the financial and operating decisions of the Company. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Recent Accounting Pronouncements

The company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on the financial position or results of operations.

Note 3. Accounts Receivable

The accounts receivable is refundable harmonized sales tax (HST) paid on purchases.

Note 4. Short Term Loan

The short term loan is unsecured, non-interest bearing and is payable on demand.

Note 5. Convertible Note Payable

On July 1, 2007, the Company executed a loan agreement under which the Company issued to a corporation an 8% convertible promissory note in exchange for \$300,000. The note holder has the right to demand payment of outstanding principal and interest at any time with a 30-day grace period. The note is due and payable no later than June 30, 2012, and is convertible into shares of the Company's common stock at \$0.25 per share. No beneficial conversion feature was applicable to this convertible note. During the year, the note holder demanded the repayment of the loan in cash. The Company negotiated with the note holder who accepted 9 million common shares of the Company as consideration for the settlement of the loan. On January 26, 2011, the Company issued 9 million shares at \$0.07 per share to settle the convertible note. The fair value of the 9 million shares issued exceeds the loan principal by \$330,000, which is recorded as loss on settlement of loan.

On July 1, 2011, the Company executed a loan agreement under which the Company issued to a corporation an 8% convertible promissory note in exchange for \$300,000. The note holder has the right to demand payment of outstanding principal and interest at any time with a 30-day grace period. The note is due and payable no later than June 30, 2016, and is convertible into shares of the Company's common stock at \$0.025 per share. No beneficial conversion feature was applicable to this convertible note.

Note 6. Income Taxes

The Company is liable for taxes in the United States. As of December 31, 2011, the Company did not have any income for tax purposes and therefore, no tax liability or expense has been recorded in these financial statements.

The Company has tax losses of approximately \$25,000,000 to reduce future taxable income. The tax losses expire in years starting from 2028.

The deferred tax asset associated with the tax loss carry forward is approximately \$8,500,000 (\$8,100,000 for 2010). The Company has provided a full valuation allowance against the deferred tax asset since it is more likely than not that the asset will not be realized. The difference between the Company's statutory income tax rate of (34%) and its effective rate of zero is primarily attributable to the valuation allowance provided on deferred taxes arising from net operating loss carryforwards.

Note 7. Share-Based Compensation

In 2003, the Company adopted its 2003 and 2004 Stock Incentive Plans. Each plan provides for the issuance of incentive and non-qualified shares of the Company's stock to officers, directors, employees, and non-employees. The Board of Directors determines the terms of the shares or options to be granted, including the number of shares or options, the exercise price, and the vesting schedule, if applicable. In 2010 and 2011, the Company issued common shares from both plans to non-employee consultants for services rendered as follows:

2010	Number of Shares	Value per Share
January	1,095,000	\$ 0.09
March	600,000	0.08
April	250,000	0.09
May	922,000	0.09
June	200,000	0.11
July	850,000	0.10
August	300,000	0.08
September	6,250,000	0.07
October	250,000	0.07

December	583,000	0.06
	11,300,000	

2011	Number of Shares	Value per Share
March	550,000	\$ 0.06
June	250,000	0.03
July	200,000	0.03
September	500,000	0.03
October	750,000	0.03
December	20,400,000	0.02
Total, December 31, 2011	22,650,000	

Note 8. Stock Options

Stock option transactions are summarized as follows:

	Number of Options	Weighted Average Exercise Price	Aggregate Intrinsic Value
Balance, December 31, 2009	250,000	\$ 0.20	
Granted	-	-	
Balance, December 31, 2010 and 2011	250,000	\$ 0.20	\$ -
Outstanding and exercisable at December 31, 2010 and 2011	250,000	\$ 0.20	\$ -
Weighted average fair value of options granted during the year	\$ Nil		

At December 31, 2011, the following stock options were outstanding and exercisable:

Number of Options	Exercise price	Expiry Date
250,000	\$ 0.20	April 30, 2012

Note 9. Warrants

Warrant transactions are summarized as follows:

	Number of Warrants	Weighted Average Exercise Price
Balance, December 31, 2009	11,260,000	\$ 0.37
Issued	2,250,000	0.10
Expired	(2,430,000)	0.23
Balance, December 31, 2010	11,080,000	0.34
Issued	-	-
Expired/Cancelled	(6,800,000)	0.32
Balance, December 31, 2011	4,280,000	\$ 0.37
Exercisable at December 31, 2011	4,280,000	\$ 0.37

At December 31, 2011, the following warrants were outstanding:

Number of Warrants	Exercise price	Expiry Date
950,000	0.50	June 1, 2012
500,000	0.50	July 12, 2012
1,300,000	0.50	August 1, 2012
1,530,000	0.15	February 9, 2013
4,280,000		

During 2011, the Company issued nil (2010 - 2,250,000) warrants to purchase common stock at an exercise price of \$nil (2010 - \$0.10) per share pursuant to the terms of private placements closed that is issued to settle short-term loans during the year.

Note 10. Stockholders Deficiency

The Company is authorized to issue 200,000,000 shares of \$0.0000053 par value common stock. During the year the company increased its authorized shares from 100,000,000 to 200,000,000. Each holder of common stock has the right to one vote but does not have cumulative voting rights. Shares of common stock are not subject to any redemption or sinking fund provisions, nor do they have any preemptive, subscription or conversion rights. Holders of common stock are entitled to receive dividends whenever funds are legally available and when declared by the board of directors, subject to the prior rights of holders of all classes of stock outstanding having priority rights as to dividends. No dividends have been declared or paid as of December 31, 2011.

During the year ended December 31, 2011, the Company

1. Issued 750,000 common shares in private placements for total proceeds of \$75,000.
2. Issued 9,000,000 common shares to settle the convertible debt of \$630,000.
3. Issued 26,050,000 shares for services with total valuation of \$560,000, of which \$545,000 was recorded in consulting and research and development expenses and \$15,000 in prepaid expenses which will be amortized through year 2012.
4. Issued 250,000 shares pursuant to issuable shares as of December 31, 2011.

During the year ended December 31, 2010, the Company:

- 1) Issued 2,000,000 units in private placements for total proceeds of \$200,000, each unit consists of one common share and a warrant to purchase one common share at \$0.10;
- 2) Issued 12,650,000 shares for services with total valuation of \$966,500, of which \$911,737 was recorded in consulting and research and development expenses and \$54,763 in prepaid expenses which will be amortized through year 2011.
- 3) Issued 250,000 units to settle debt of \$25,000. Each unit consists of one common share and a warrant to purchase one common share at \$0.10.

Note 11. Related Party Transactions

In 2011 the Company issued 3,400,000 shares to the directors for services performed during the year with a fair value of \$68,000 (2010 1,350,000 shares with a fair value of \$94,500).

Note 12. Subsequent Events

Subsequent to the year ended December 31, 2011, the Company plans to issue 5,000,000 common shares in private placements for proceeds of \$50,000 of which the Company has received \$25,000.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

There have been no changes disagreements with our accountants since our formation that are required to be disclosed pursuant to Item 304(b) of Regulation S-K.

ITEM 9A. CONTROLS AND PROCEDURES

Management's Annual Report on Controls and Procedures

Management, including our principal executive officer and principal financial officer, has carried out an evaluation of the effectiveness of our disclosure controls and procedures (as defined in the Securities Exchange Act of 1934 (Exchange Act) Rules 13a-15(e) and 15d-15(e)). Based upon that evaluation, and due to a lack of segregation of duties and lack of management override of controls, management has concluded that, during the period covered in this annual report, such internal controls and procedures were not effective at ensuring that information required to be disclosed in reports filed pursuant to the Exchange Act is recorded, processed, summarized and reported within the required time periods and is accumulated and communicated to management as appropriate to allow timely decisions regarding required disclosure.

Management, including our principal executive officer and principal financial officer, does not expect that internal controls and procedures will prevent all error or fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are satisfied. Also, the design of a control system is subject to the fact that there are resource constraints and the benefits of controls must be considered relative to their costs. Due to the inherent limitation in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, have been detected. We have performed additional analysis and other procedures in an effort to ensure the financial statements included in this annual report have been prepared in accordance with generally accepted accounting principles. Accordingly, management believes that the financial statements included in this report fairly present in all material respects our financial condition, results of operations and cash flows for the periods presented.

Management's Annual Report on Internal Control Over Financial Reporting

Management, including our principal executive officer and principal accounting officer, is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rules 13a-15(f) and 15d-15(f). Internal control over financial reporting is a process designed by, or under the supervision of, our principal executive officer and principal accounting officer, and effected by our Board of Directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly specify the transactions and dispositions of our assets; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that our receipts and expenditures are being made only in accordance with authorizations of management and directors; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of our assets that could have a material effect on our financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Forward looking statements regarding the effectiveness of internal controls during future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As required by Rule 13a-15(c) promulgated pursuant to the Exchange Act, our management, including our principal executive officer and principal accounting officer, evaluated the effectiveness of our internal control over financial reporting as December 31, 2011. Management's assessment was based on criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission in Internal Control over Financial Reporting – Guidance for Smaller Public Companies. Management, including our principal executive officer and principal accounting officer, assessed the effectiveness of our internal control over financial reporting as of December 31, 2011, and concluded that it is not effective.

Material Weaknesses Identified

In connection with the preparation of our financial statements for the year ended December 31, 2011, certain significant deficiencies in internal control became evident to management that, in the aggregate, represent material weaknesses, which include the following.

Insufficient segregation of duties in our finance and accounting functions due to limited personnel. During the year ended December 31, 2011, we used outside services to perform all aspects of our financial reporting process, including, but not limited to, access to the underlying accounting records and systems, the ability to post and record journal entries and responsibility for the preparation of the financial statements. This creates a lack of review over the financial reporting process that would likely result in a failure to detect errors in spreadsheets, calculations, or assumptions used to compile the financial statements and related disclosures as filed with the SEC. These control deficiencies could result in a material misstatement to our interim or annual financial statements that would not be prevented or detected.

Insufficient corporate governance policies. Although we have a code of ethics which provides broad guidelines for corporate governance, our corporate governance activities and processes are not always formally documented. Specifically, decisions made by our Board of Directors to be carried out by management should be documented and communicated on a timely basis to reduce the likelihood of any misunderstandings regarding key decisions affecting our operations and management.

Plan for Remediation of Material Weaknesses

We intend to take appropriate and reasonable steps to make the necessary improvements to remediate these deficiencies.

We intend to consider the results of our remediation efforts and related testing as part of our year-end 2012 assessment of the effectiveness of our internal control over financial reporting.

This annual report does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management's report is not subject to attestation by our registered public accounting firm.

There was no change in our internal control over financial reporting that occurred during the year ended December 31, 2011, that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

Not applicable.

PART III**ITEM 10. DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CORPORATE GOVERNANCE**

As of March 11, 2012, the Company's current officers and directors consist of the following persons:

Name	Age	Office	Since
Ross L. Senior, LLB	61	Chairman of the Board, President, CEO and CFO	2007
Mr. Ian Gregory	57	Director	2010
Dr. Maximilien Arella, PhD	56	Director	2007

Ross L. Senior, LLB

Mr. Senior is our President and Chief Executive Officer. In 2005, Mr. Senior co-founded Rowan All Natural Skin Care, Inc., a Canadian-based provider of skin care products. In 1988, Mr. Senior founded Ross L. Senior and Associates, a business consulting firm, where he maintained his position as principal of the firm from 1988 to 2005. Mr. Senior brings to ProtoKinetix a combination of business, organizational and legal experience through consultation roles in technology research and development institutions and a wide range of businesses including health care, property development, electronics distribution, manufacturing, natural resources, educational institutions and social enterprises.

Ian T. Gregory, CA

Ian T. Gregory is one of our directors. Mr. Gregory is a chartered accountant who received his designation in 1980 while working at KPMG. Since 1980 he has worked in a financial management capacity for private companies in the real estate and venture capital fields, being based mainly in West Vancouver, British Columbia. He has extensive board experience with private companies he is involved with and also with not for profit organizations. His venture capital involvement is with both high tech and biotechnology companies ..

Dr. Maximilien Arella, PhD

Dr. Arella is one of our Directors. He is not a full time employee and has other outside commitments. For the past twenty years, Dr. Arella has acted as a private consultant advising clients and businesses with technological and scientific development, innovative technology transfer and commercial development from university bench top to commercial developments.

Since 1993, Dr. Arella has carried out two mandates as chairman of the Virology Research Center of the Armand-Frappier Institute/University of Quebec (the IAF) during which he held the responsibility of managing both the research and the teaching programs (M.Sc. and Ph.D.) consisting of a team of 20 researchers combined with approximately 100 students and support employees. From 1984 to 1993 Dr. Arella was scholar, assistant professor and professor of Virology at IAF as well as adjunct professor at the School of Graduate Studies of the University of Montreal. He also served as president of the professor association from 1989 to 1992. His academic research is mainly based in the fields of molecular biology, fundamental aspects and applications of the double-stranded RNA virus, as well as amplification systems for the analysis of human and animal viruses, and cancer markers. Throughout his career, he has written 76 scientific publications, 24 scientific reports for research contracts as well as 28 chapters in books and summaries of techniques. He has been invited to give 49 conferences, has presented 198 scientific communications and has submitted 3 patents. Mr. Arella is fluent in English, French and Italian. In addition to his position with ProtoKinetix, Dr. Arella sits on the scientific advisory boards of two additional publicly traded companies, Biophage, Inc. and Viropro, Inc.

Section 16(a) Beneficial Ownership Reporting Compliances

Section 16(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), requires the Company's directors, executive officers and holders of more than 10% of the Company's common stock to file with the Securities and Exchange Commission initial reports of ownership and reports of changes in ownership of common stock and other equity securities of the Company. The Company believes that during the year ended December 31, 2011, its officers, directors and holders of more than 10% of the Company's common stock complied with all Section 16(a) filing requirements.

Code of Ethics

Effective March 31, 2006, our board of directors adopted the ProtoKinetix, Inc. Code of Business Conduct and Ethics. The board of directors believes that our Code of Business Conduct and Ethics provides standards that are reasonably designed to deter wrongdoing and to promote the following: (1) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (2) full, fair, accurate, timely, and understandable disclosure in reports and documents that we file with, or submits to, the Securities and Exchange Commission; (3) compliance with applicable governmental laws, rules and regulations; the prompt internal reporting of violations of the Code of Business Conduct and Ethics to an appropriate person or persons; and (4) accountability for adherence to the Code of Business Conduct and Ethics.

Identification of Audit Committee; Audit Committee Financial Expert

The Company currently does not have an audit committee and has not made a determination of whether there is a financial expert.

ITEM 11. EXECUTIVE COMPENSATION

The following table summarizes the annual compensation paid to ProtoKinetix's named executive officers for the two years ended December 31, 2011, and 2010:

Name and Position	Year	Annual Compensation			Long-Term Compensation Common Shares			All Other Compensation
		Salary	Bonus	Other Annual Compensation	Restricted Stock Awards (# of Shares)	Underlying Options Granted (# Shares)		
Ross L. Senior, LLB <i>President, Chief Executive Officer and Chief Financial Officer</i>	2011	\$0	-0-	-0-	2,750,000	-----	-0-	
	2010	0	-0-	-0-	750,000	-----	-0-	
Mr. Ian Gregory <i>Director</i>	2011	\$0	-0-	-0-	0	-----	-0-	
	2010	0	-0-	-0-	0	-----	-0-	
Dr. Maximilien Arella <i>Director</i>	2011	\$0	-0-	-0-	650,000	-----	-0-	
	2010	0	-0-	-0-	250,000	-----	-0-	

Options/SAR Grants in the Last Fiscal Year

N/A

Chief Executives Officer's compensation

During fiscal year 2011, no compensation was issued to our Chief Executive Officer.

Compensation of Directors

Directors received 3,400,000 common shares valued at \$68,000 as remuneration for their services as directors during the fiscal year. The Company has adopted no retirement, pension, profit sharing or other similar programs.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth certain information regarding the beneficial ownership of the Company's Common Stock as of December 31, 2011 based on information available to the Company by (i) each person who is known by the Company to own more than 5% of the outstanding Common Stock based upon reports filed by such persons within the Securities and Exchange Commission; (ii) each of the Company's directors; (iii) each of the Named Executive Officers; and (iv) all officers and directors of the Company as a group.

Name and Address	Shares Beneficially Owned	Percent of Class
Ross L. Senior ⁽¹⁾	4,410,000	4.0%
Mr. Ian Gregory	2,500,000	Less than 3%
Dr. Maximilien Arella	1,450,000	Less than 2%
TOTAL	8,360,000	7.0%

⁽¹⁾ The address is 2225 Folkestone Way, West Vancouver, BC V7S 2Y6 Canada

A person is deemed to be the beneficial owner of securities that can be acquired by such person within 60 days from the date of the registration statement upon the exercise of options or warrants. Each beneficial owner's percentage ownership is determined by assuming that options or warrants that are held by such person and which are exercisable within 60 days of the date of this registration statement have been exercised. Unless otherwise indicated, the company believes that all persons named in the table have voting and investment power with respect to all shares of common stock beneficially owned by them.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE

N/A

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES**Audit Fees**

For the years ended December 31, 2011 and 2010, Davidson & Company LLP, the Company's principal accountants billed the Company \$22,500 and \$22,500, respectively for fees for the audit of the Company's annual financial statements.

Audit-Related Fees

For the years ended December 31, 2011 and December 31, 2010 Davidson & Company LLP did not provide the Company with any assurances or related services reasonably related to the performance of the audit or review of the Company's financial statements and are not reported above under "Audit Fees."

Tax Fees

For the years ended December 31, 2011 and December 31, 2010, Davidson and Company LLP did not bill for professional services for tax compliance, tax advice, and tax planning.

All Other Fees

For the years ended December 31, 2011 and December 31, 2009, Davidson & Company LLP did not bill the Company for fees associated with the preparation and filing of the Company's registration statements, the creation of pro forma financial statements and other related matters.

For the year ended December 31, 2011, Davidson & Company LLP billed the Company \$18,000 and \$12,900 for fees for the review of the Company's quarterly financial statements.

Audit Committee Pre-Approval Policies

The Company currently does not have an audit committee. The Company's Board of Directors currently approves in advance all audit and non-audit related services performed by the Company's principal accountants.

PART IV

ITEM 15. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits.

Exhibit #	Description
3.1(i)	Certificate of Incorporation filed as an exhibit to the Company's registration statement on Form 10-SB/A filed on July 24, 2001 and incorporated herein by reference.
3.1(ii)	By-Laws filed as an exhibit to the Company's registration statement on Form 10-SB/A filed on July 24, 2001 and incorporated herein by reference.
14.1	ProtoKinetix, Inc. Code of Ethics filed as an exhibit to the Company's Form 10-K filed on April 13, 2006 and incorporated herein by reference.
<u>31.1</u>	<u>Rule 13a-12(a)/15d-14(a) Certification</u>
<u>32.1</u>	<u>Section 1350 Certification attached.</u>

Signatures

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

PROTOKINETIX, INC.

/s/ Ross L. Senior

By: Ross L. Senior, LLP

Its: Chief Executive Officer and Chief Financial Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this report has been signed below by the following persons on behalf of the registrant and in the capacities indicated as of the date of this report.

/s/ Ross L. Senior

By: Ross L. Senior, LLP

Its: Chief Executive Officer and Chief Financial Officer

/s/ Ian T. Gregory

By: Ian T. Gregory, CA

Its: Director

/s/ Maximilien Arella

By: Dr. Maximilien Arella, PhD

Its: Director
