

Opko Health, Inc.  
Form 8-K  
January 29, 2019

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): January 28, 2019

OPKO Health, Inc.  
(Exact Name of Registrant as Specified in Charter)

Delaware                              001-33528      75-2402409  
(State or Other Jurisdiction   (Commission   (IRS Employer  
of Incorporation)                      File Number)   Identification No.)

4400 Biscayne Blvd. Miami, Florida      33137  
(Address of Principal Executive Offices)   (Zip Code)  
Registrant's telephone number, including area code: (305) 575-4100

Not Applicable  
Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

ITEM 8.01. Other Events

Recast Financial Information

Effective January 1, 2018, OPKO Health, Inc. ("OPKO" or the "Company") adopted Accounting Standards Codification Topic 606, Revenue from Contracts with Customers. The Company is filing this Current Report on Form 8-K to present certain previously reported financial statements and other related financial information on a basis consistent with the new revenue standard. The financial information that is being recast in this Current Report on Form 8-K was originally filed on March 1, 2018 with the Securities and Exchange Commission (the "SEC") in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2017 (the "2017 Form 10-K").

The recast historical financial statements and other related financial information are filed as Exhibit 99.1 to this report and are incorporated herein by reference. This report does not reflect events occurring after the original filing of the 2017 Form 10-K and should be read in conjunction with other information that the Company has filed with the SEC.

ITEM 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No. Description

23.1	Consent of Ernst & Young LLP
99.1	Revised Items of OPKO Health, Inc. 2017 Form 10-K for the fiscal year ended December 31, 2017
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document

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Exhibit List

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SIGNATURES

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

OPKO Health, Inc.

By: /s/ Adam Logal

Date: January 28, 2019 Name: Adam Logal

Title: Senior Vice President, Chief Financial Officer