
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D/A

Under the Securities Exchange Act of 1934
(Amendment No. 23)*

OPKO Health, Inc.

(Name of Issuer)

Common Stock, par value \$0.01 per share
(Title of Class of Securities)

68375N103
(CUSIP Number)

Camielle Green
Associate General Counsel, Secretary
OPKO Health, Inc.
4400 Biscayne Boulevard
Miami, Florida 33137
Telephone: (305) 575-4100

(Name, address and telephone number of person authorized to receive notices
and communications)

January 22, 2024
(Date of event which requires filing of this
statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), Rule 13d-1(f) or Rule 13d-1(g), check the following box ☐.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7(b) for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the *Notes*).

1	NAME OF REPORTING PERSONS Frost Gamma Investments Trust		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>		
3	SEC USE ONLY		
4	SOURCE OF FUNDS WC,OO		
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) or 2(e) <input type="checkbox"/>		
6	CITIZENSHIP OR PLACE OF ORGANIZATION Florida		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 205,868,225 Shares	
	8	SHARED VOTING POWER -	
	9	SOLE DISPOSITIVE POWER 205,868,225 Shares	
	10	SHARED DISPOSITIVE POWER -	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 205,868,225 Shares		
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/>		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 29.5% ⁽¹⁾		
14	TYPE OF REPORTING PERSON OO		

⁽¹⁾ Calculated based on (i) 696,991,677 shares outstanding as of January 22, 2024, as communicated by the Issuer to the Reporting Person.

1	NAME OF REPORTING PERSONS Frost Nevada Investments Trust		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>		
3	SEC USE ONLY		
4	SOURCE OF FUNDS WC, OO		
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) or 2(e) <input type="checkbox"/>		
6	CITIZENSHIP OR PLACE OF ORGANIZATION Florida		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 30,127,177 Shares	
	8	SHARED VOTING POWER -	
	9	SOLE DISPOSITIVE POWER 30,127,177 Shares	
	10	SHARED DISPOSITIVE POWER -	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 30,127,177 Shares		
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/>		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 4.3% ⁽¹⁾		
14	TYPE OF REPORTING PERSON OO		

⁽¹⁾ Calculated based on 696,991,677 shares outstanding as of January 22, 2024, as communicated by the Issuer to the Reporting Person.

1	NAME OF REPORTING PERSONS Phillip Frost, M.D.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS N/A	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) or 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 241,851,853 Shares
	8	SHARED VOTING POWER 2,851,830 Shares
	9	SOLE DISPOSITIVE POWER 241,851,853 Shares
	10	SHARED DISPOSITIVE POWER 2,851,830 Shares
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 244,703,683 Shares ⁽¹⁾	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 35.0% ⁽²⁾	
14	TYPE OF REPORTING PERSON IN	

⁽¹⁾ Includes (i) 3,068,951 shares of Common Stock held individually by Dr. Frost; (ii) 30,127,177 shares of Common Stock held by the Frost Nevada Investments Trust, which is controlled by Dr. Frost as sole trustee; (iii) options to acquire 2,787,500 shares of Common Stock, which are exercisable within 60 days; (iv) 205,868,225 shares of Common Stock held by the Gamma Trust, which is controlled by Dr. Frost as sole trustee; and (v) 2,851,830 shares of Common Stock held by the Phillip and Patricia Frost Philanthropic Foundation, Inc., which is controlled by Dr. Frost and his wife.

⁽²⁾ Calculated based on (i) 696,991,677 shares outstanding as of January 22, 2024, as communicated by the Issuer to the Reporting Person; and (ii) options to acquire 2,787,500 shares of Common Stock, which are exercisable within 60 days.

EXPLANATORY NOTE

This Amendment No. 23 (the “Amendment”) amends and supplements the statement on Schedule 13D filed on February 15, 2007, as amended by Amendment No. 1 to the Schedule 13D filed on April 6, 2007, as amended by Amendment No. 2 to the Schedule 13D filed on August 2, 2007, as amended by Amendment No. 3 to the Schedule 13D filed on February 14, 2008, as amended by Amendment No. 4 to Schedule 13D filed on August 21, 2008, as amended by Amendment No. 5 to the Schedule 13D filed on February 26, 2009, as amended by Amendment No. 6 to the Schedule 13D filed on March 19, 2009, as amended by Amendment No. 7 to the Schedule 13D filed on October 1, 2009, as amended by Amendment No. 8 to the Schedule 13D filed on March 28, 2011, as amended by Amendment No. 9 to the Schedule 13D filed on October 24, 2011, as amended by Amendment No. 10 to the Schedule 13D filed on October 11, 2012, as amended by Amendment No. 11 to the Schedule 13D filed on March 21, 2013, as amended by Amendment No. 12 to the Schedule 13D filed on September 16, 2013, as amended by Amendment No. 13 to the Schedule 13D filed on February 17, 2015, as amended by Amendment No. 14 to the Schedule 13D filed on December 18, 2015, as amended by Amendment No. 15 to Schedule 13-D filed on September 20, 2017, as amended by Amendment No. 16 to Schedule 13-D filed on November 20, 2018, as amended by Amendment No. 17 to Schedule 13-D filed on March 20, 2019, as amended by Amendment No. 18 to Schedule 13-D filed on March 22, 2019, as amended by Amendment No. 19 to Schedule 13-D filed on November 1, 2019, as amended by Amendment No. 20 to Schedule 13-D filed on August 19, 2022, as amended by Amendment No. 21 to Schedule 13-D filed on February 21, 2023, as amended by Amendment No. 22 to Schedule 13-D file on January 22, 2024 (collectively, the “Original Schedule 13D”), by The Frost Group, LLC (the “Frost Group”), a previously reporting entity, Frost Gamma Investments Trust (“Gamma Trust”), Frost Nevada Investments Trust (“Frost Nevada”), and Phillip Frost, M.D. (“Dr. Frost”). This Amendment is filed pursuant to the Joint Filing Agreement as executed by the reporting persons listed on the cover pages to this Amendment. The Joint Filing Agreement, filed as Exhibit 1 to Amendment No. 15 to the Schedule 13D filed on September 20, 2017, is hereby incorporated by this reference. This Amendment is filed with respect to the common stock, par value \$0.01 per share (“Common Stock”), of OPKO Health, Inc., a Delaware corporation (the “Issuer”).

This Amendment is being filed solely as a result of a change in the Issuer's number of outstanding shares of Common Stock.

ITEM 5. Interest in Securities of the Issuer.

Item 5 (a)-(d) is deleted in its entirety and replaced with the following text:

(a)-(b) Gamma Trust directly beneficially owns 205,868,225 shares of Common Stock. The 205,868,225 total shares of Common Stock beneficially owned by Gamma Trust constitute approximately 29.5% of the Issuer's outstanding shares of Common Stock, based upon (i) 696,991,677 shares of Common Stock outstanding as of January 22, 2024 as communicated by the Issuer to the Reporting Person. Dr. Frost is the sole trustee of Gamma Trust and holds sole voting and dispositive power with respect to 205,868,225 shares of Common Stock.

Frost Nevada directly beneficially owns 30,127,177 shares of Common Stock. The 30,127,177 total shares of Common Stock beneficially owned by Frost Nevada constitute approximately 4.3% of the Issuer's outstanding shares of Common Stock, based upon 696,991,677 shares of Common Stock outstanding as of January 22, 2024 as communicated by the Issuer to the Reporting Person. Dr. Frost is the sole trustee of Frost Nevada and holds sole voting and dispositive power with respect to 30,127,177 shares of Common Stock.

Dr. Frost, as the sole trustee of Gamma Trust, may be deemed to beneficially own the 205,868,225 shares of Common Stock beneficially owned by Gamma Trust. Dr. Frost, as the sole trustee of Frost Nevada may be deemed to beneficially own the 30,127,177 shares of Common Stock beneficially owned by Frost Nevada. In addition, the Phillip and Patricia Frost Philanthropic Foundation, Inc., which is controlled by Dr. Frost and his wife, owns 2,851,830 shares of Common Stock. Dr. Frost individually owns 3,068,951 shares of Common Stock and options to acquire 2,787,500 shares of Common Stock, which are exercisable within 60 days, and has sole voting and dispositive power over each. The 244,703,683 shares of Common Stock beneficially owned by Dr. Frost constitute approximately 35.0% of the Issuer's outstanding shares of Common Stock, based upon (i) 696,991,677 shares of Common Stock outstanding as of January 22, 2024 as communicated by the Issuer to the Reporting Person; and (ii) options to acquire 2,787,500 shares of Common Stock, which are exercisable within 60 days. Dr. Frost, as sole trustee of Gamma Trust, has sole voting and dispositive power over 205,868,225 shares of Common Stock. Dr. Frost, as sole trustee of Frost Nevada, has sole voting and dispositive power over 30,127,177 shares of Common Stock. Dr. Frost has shared voting and dispositive power with respect to 2,851,830 shares of Common Stock owned by the Phillip and Patricia Frost Philanthropic Foundation, Inc.

(c) In the last 60 days prior to the filing of this Amendment No. 23, Frost Nevada and Dr. Frost have not effected any transactions in the shares of Common Stock.

In the last 60 days prior to the filing of this Amendment No. 23, Gamma Trust acquired a total of 3,911,531 shares of Common Stock on the open market at prices ranging from \$0.853 to \$0.9985 per share for an aggregate purchase price of approximately \$3,654,120.67. The following table sets forth the information with regard to Common Stock purchased by Gamma Trust on the open market in the last 60 days.

Date	Shares of Common Stock	Aggregate Purchase Price	Weighted Average Price Per Share
January 5, 2024	1,500,000	\$ 1,344,548.69	\$ 0.8964
January 11, 2024	511,531	\$ 480,380.55	\$ 0.9391
January 16, 2024	1,000,000	\$ 954,337.77	\$ 0.9543
January 18, 2024	400,000	\$ 386,212.23	\$ 0.9655
January 19, 2024	500,000	\$ 488,641.43	\$ 0.9985

(d) Except as described herein, no other person is known by any Reporting Person to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, any shares of the Issuer beneficially owned by them.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Frost Gamma Investments Trust

Dated: January 24, 2024

By: /s/ Phillip Frost, M.D.

Name: Phillip Frost, M.D.

Title: Sole Trustee

Frost Nevada Investments Trust

Dated: January 24, 2024

By: /s/ Phillip Frost, M.D.

Name: Phillip Frost, M.D.

Title: Sole Trustee

Dated: January 24, 2024

By: /s/ Phillip Frost, M.D.

Name: Phillip Frost, M.D.

Title: Phillip Frost, M.D., Individually