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

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

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**MANKIND CORPORATION**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**13-3607736**  
(I.R.S. Employer  
Identification Number)

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**28903 North Avenue Paine  
Valencia, CA 91355  
(661) 775-5300**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

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**Alfred E. Mann  
Chief Executive Officer and Chairman  
MannKind Corporation  
28903 North Avenue Paine, Valencia, CA 91355  
(661) 775-5300**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies to:*

**David Thomson, Esq.  
MannKind Corporation  
28903 North Avenue Paine  
Valencia, CA 91355  
(661) 775-5300**

**D. Bradley Peck, Esq.  
Cooley Godward Kronish LLP  
4401 Eastgate Mall  
San Diego, CA 92121-1909  
(858) 550-6000**

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**Approximate date of commencement of proposed sale to the public:**

From time to time after the effective date of this Registration Statement, as determined by Registrant.

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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, as amended (the "Securities Act"), other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

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:  333-138373

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 effective registration statement for the same offering:

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

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

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### CALCULATION OF REGISTRATION FEE

<b>Title of Each Class of Securities to Be Registered (1)</b>	<b>Proposed Maximum Aggregate Offering Price (2)</b>	<b>Amount of Registration Fee (3)</b>
Common Stock, par value \$0.01 per share	—	—
Warrants	—	—
Debt Securities	—	—
Total	\$ 15,660,000	\$ 1,675.62

- (1) There are being registered hereunder such indeterminate number of shares of common stock, such indeterminate number of warrants to purchase common stock or debt securities, and such indeterminate principal amount of debt securities as shall have an aggregate initial offering price not to exceed \$15,660,000. If any debt securities are issued at an original issued discount, then the offering price of such debt securities shall be in such greater principal amount as shall result in an aggregate initial offering price not to exceed \$15,660,000, less the aggregate dollar amount of all securities previously issued hereunder. Any securities registered hereunder may be sold separately or as units with other securities registered hereunder. The securities registered also include such indeterminate amounts and numbers of common stock and debt securities as may be issued upon conversion or exchange for debt securities that provide for conversion or exchange, upon exercise of warrants or pursuant to the antidilution provisions of any such securities.
  - (2) The proposed maximum aggregate offering price per class of security will be determined from time to time by the Registrant in connection with the issuance by the Registrant of the securities registered hereunder and is not specified as to each class of security pursuant to General Instruction II.D. of Form S-3 under the Securities Act.
  - (3) Calculated pursuant to Rule 457(o) under the Securities Act.
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### **EXPLANATORY NOTE**

This registration statement is being filed to register an additional \$15,660,000 worth of shares of our common stock, warrants and debt securities, pursuant to Rule 462(b) of the Securities Act of 1933, as amended. In accordance with Rule 462(b), this registration statement incorporates by reference the contents of our registration statement on Form S-3 (File No. 333-138373) which was declared effective on November 7, 2006, including all amendments, supplements and exhibits thereto and all information incorporated by reference therein, other than the exhibits included herein.

The required opinions and consents are listed on the Exhibit Index attached to and filed with this registration statement.

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Valencia, State of California, on December 6, 2006.

### MANKIND CORPORATION

By: /s/ David Thomson  
David Thomson, Ph.D., J.D.  
Corporate Vice President, General Counsel  
and Secretary

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

<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/</u> * Alfred E. Mann	Chief Executive Officer and Chairman of the Board of Directors ( <i>Principal Executive Officer</i> )	December 6, 2006
<u>/s/</u> * Hakan S. Edstrom	President, Chief Operating Officer and Director	December 6, 2006
<u>/s/</u> * Richard L. Anderson	Corporate Vice President and Chief Financial Officer ( <i>Principal Financial and Accounting Officer</i> )	December 6, 2006
<u>/s/</u> * Kathleen Connell, Ph.D.	Director	December 6, 2006
<u>/s/</u> * Ronald J. Consiglio	Director	December 6, 2006
<u>/s/</u> * Llew Keltner M.D., Ph.D.	Director	December 6, 2006
<u>/s/</u> * Michael Friedman, M.D.	Director	December 6, 2006
<u>/s/</u> * Kent Kresa	Director	December 6, 2006
<u>/s/</u> * Henry L. Nordoff	Director	December 6, 2006
<u>/s/</u> * David H. MacCallum	Director	December 6, 2006

\*By: /s/ David Thomson

David  
Thomson,  
Ph.D.,  
J.D.  
Attorney-  
in-fact

## INDEX TO EXHIBITS

<b>Exhibit Number</b>	<b>Description of Document</b>
5.1	Opinion of Cooley Godward Kronish LLP.
23.1	Consent of Cooley Godward Kronish LLP (included as Exhibit 5.1 to this filing).
23.2	Consent of Independent Registered Public Accounting Firm.
24.1	Power of Attorney (1)

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(1) Previously filed on the signature page to Registrant's registration statement on Form S-3 (No. 333-138373), filed with the Securities and Exchange Commission on November 2, 2006.



December 6, 2006

MannKind Corporation  
28903 North Avenue Paine  
Valencia, CA 91355

D. Bradley Peck  
T: (858) 550-6012  
bpeck@cooley.com

Ladies and Gentlemen:

We have acted as counsel to MannKind Corporation, a Delaware corporation (the "Company"), in connection with the filing of a Registration Statement on Form S-3 (the "Registration Statement") pursuant to Rule 462(b) of Regulation C promulgated under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement incorporates by reference the Registration Statement on Form S-3 (No. 333-138373), which was declared effective on November 7, 2006 (the "Initial Registration Statement").

The Registration Statement, including the prospectus which forms a part of the Initial Registration Statement (the "Prospectus"), as supplemented from time to time by one or more prospectus supplements (each, a "Prospectus Supplement"), provides for the registration by the Company of:

- shares of common stock, par value \$0.01 per share, of the Company (the "Common Stock");
- subordinated debt securities, in one or more series (the "Subordinated Debt Securities"), which may be issued under the Indenture (including any supplements thereto, the "Subordinated Indenture") dated November 1, 2006, between the Company and Wells Fargo Bank, N.A., as trustee (the "Trustee"), filed as Exhibit 4.7 to the Initial Registration Statement;
- senior debt securities, in one or more series (the "Senior Debt Securities" and, together with the Subordinated Debt Securities, the "Debt Securities"), which may be issued under the Indenture (including any supplements thereto, the "Senior Indenture") dated November 1, 2006, between the Company and the Trustee, filed as Exhibit 4.6 to the Initial Registration Statement; and
- warrants to purchase Common Stock, Senior Debt Securities or Subordinated Debt Securities (the "Warrants"), which may be issued pursuant to warrant agreements to be dated on or about the date of the first issuance of the Warrants thereunder (the "Warrant Agreement"), between the Company and a bank or trust company as warrant agent (the "Warrant Agent"), filed as Exhibits 4.4 and 4.5 to the Initial Registration Statement.

The Common Stock, the Subordinated Debt Securities, the Senior Debt Securities and the Warrants are collectively referred to herein as the "Securities." The Securities are being registered for offer and sale from time to time pursuant to Rule 415 under the Securities Act. The aggregate public offering price of the Securities being registered on the Registration Statement is \$15,660,000.

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MannKind Corporation  
December 6, 2006  
Page Two

In connection with this opinion, we have examined and relied upon the originals, or copies certified to our satisfaction, of such records, documents, certificates, opinions, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. As to certain factual matters, we have relied upon certificates of the officers of the Company and have not sought independently to verify such matters.

In rendering this opinion, we have assumed the genuineness and authenticity of all signatures on original documents; the authenticity of all documents submitted to us as originals; the conformity to originals of all documents submitted to us as copies; the accuracy, completeness and authenticity of certificates of public officials; and the due authorization, execution and delivery of all documents where authorization, execution and delivery are prerequisites to the effectiveness of such documents (other than the due authorization, execution and delivery by the Company of the Senior Indenture and the Subordinated Indenture). With respect to our opinion as to the Common Stock, we have assumed that, at the time of issuance and sale, a sufficient number of shares of Common Stock is authorized and reserved or available for issuance and that the consideration for the issuance and sale of such shares of Common Stock (or Debt Securities convertible into Common Stock) is cash in an amount that is not less than the par value of the Common Stock. We have also assumed that any Warrants and the related warrant agreements will be executed in the forms filed as exhibits to the Initial Registration Statement. With respect to our opinion as to any shares of Common Stock issuable upon conversion of any convertible Debt Securities in accordance with their terms, or upon exercise of any Warrants in accordance with their terms, we have assumed that, at the time of issuance and sale, a sufficient number of shares of Common Stock is authorized and reserved or available for issuance and that the consideration for the issuance and sale of such Debt Securities or Warrants, as applicable, is cash in an amount (on an as-converted to Common Stock basis) that is not less than the par value of the Common Stock.

Our opinion herein is expressed solely with respect to the federal laws of the United States, the Delaware General Corporation Law and, as to the Debt Securities and Warrants constituting valid and legally binding obligations of the Company, the laws of the State of New York. We express no opinion as to whether the laws of any jurisdiction are applicable to the subject matter hereof. We are not rendering any opinion as to compliance with any federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

On the basis of the foregoing and in reliance thereon, and subject to the qualifications herein stated, we are of the opinion that:

1. With respect to the Common Stock offered under the Registration Statement, provided that (i) the Registration Statement and any required post-effective amendment thereto have all become effective under the Securities Act and the Prospectus and any and all Prospectus Supplement(s) required by applicable laws have been delivered and filed as required by such laws; (ii) the issuance of such Common Stock has been duly authorized by all necessary corporate action on the part of the Company; (iii) the issuance and sale of such Common Stock do not violate any applicable law, are in conformity with the Company's then operative certificate of incorporation (the "Certificate of Incorporation") and bylaws ("Bylaws"), do not result in a
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default under or breach of any agreement or instrument binding upon the Company and comply with any requirement or restriction imposed by any court or governmental body having jurisdiction over the Company; and (iv) the certificates for such Common Stock have been duly executed by the Company, countersigned by the transfer agent therefor and duly delivered to the purchasers thereof against payment therefor, then the shares of such Common Stock, when issued and sold as contemplated in the Registration Statement, the Prospectus and the related Prospectus Supplement(s) and in accordance with a duly authorized, executed and delivered purchase, underwriting or similar agreement or upon conversion of any convertible Debt Securities under the Senior Indenture or the Subordinated Indenture in accordance with their terms, or upon exercise of any Warrants under the Warrant Agreement in accordance with their terms will be duly authorized, validly issued, fully paid and nonassessable.

2. With respect to any series of the Debt Securities issued under the Subordinated Indenture or the Senior Indenture, as applicable, and offered under the Registration Statement, provided that (i) the Registration Statement and any required post-effective amendment thereto have all become effective under the Securities Act and the Prospectus and any and all Prospectus Supplement(s) required by applicable laws have been delivered and filed as required by such laws; (ii) the Subordinated Indenture or Senior Indenture, as applicable, has been duly authorized by the Company and the Trustee by all necessary corporate action; (iii) any supplemental indenture to the Subordinated Indenture or the Senior Indenture, as applicable, has been duly executed and delivered by the Company and the Trustee; (iv) the issuance and terms of such Debt Securities have been duly authorized by the Company by all necessary corporate action; (v) the terms of such Debt Securities and of their issuance and sale have been duly established in conformity with the Subordinated Indenture or Senior Indenture, as applicable, so as not to violate any applicable law, the Certificate of Incorporation or Bylaws, or result in a default under or breach of any agreement or instrument binding upon the Company, and so as to comply with any requirement or restriction imposed by any court or governmental body having jurisdiction over the Company; and (vi) such Debt Securities have been duly executed and delivered by the Company and authenticated by the Trustee pursuant to the Subordinated Indenture or Senior Indenture, as applicable, and delivered against payment therefor, then the Debt Securities, when issued and sold as contemplated in the Registration Statement, the Prospectus and the related Prospectus Supplement(s) and in accordance with the Subordinated Indenture and the Senior Indenture, as applicable, and a duly authorized, executed and delivered purchase, underwriting or similar agreement, or upon exercise of any Warrants under the Warrant Agreement, will be valid and legally binding obligations of the Company, enforceable against the Company in accordance with their terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting creditors' rights generally and by general equitable principles (regardless of whether such enforceability is considered in a proceeding at law or in equity).

3. With respect to the Warrants issued under the Warrant Agreement and offered under the Registration Statement, provided that (i) the Registration Statement and any required post-effective amendment thereto have all become effective under the Securities Act and the Prospectus and any and all Prospectus Supplement(s) required by applicable laws have been

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MannKind Corporation  
December 6, 2006  
Page Four

delivered and filed as required by such laws; (ii) the Warrant Agreement has been duly authorized by the Company and the Warrant Agent by all necessary corporate action; (iii) the Warrant Agreement, in substantially the form filed as an exhibit to the Initial Registration Statement, has been duly executed and delivered by the Company and the Warrant Agent; (iv) the issuance and terms of such Warrants have been duly authorized by the Company by all necessary corporate action; (v) the terms of such Warrants and of their issuance and sale have been duly established in conformity with the Warrant Agreement so as not to violate any applicable law, the Certificate of Incorporation or Bylaws, or result in a default under or breach of any agreement or instrument binding upon the Company, and so as to comply with any requirement or restriction imposed by any court or governmental body having jurisdiction over the Company; and (vi) such Warrants have been duly executed and delivered by the Company and authenticated by the Warrant Agent pursuant to the Warrant Agreement and delivered against payment therefor, then the Warrants, when issued and sold as contemplated in the Registration Statement, the Prospectus and the Prospectus Supplement(s) and in accordance with the Warrant Agreement and a duly authorized, executed and delivered purchase, underwriting or similar agreement, will be valid and legally binding obligations of the Company, enforceable against the Company in accordance with their terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting creditors' rights generally and by general equitable principles (regardless of whether such enforceability is considered in a proceeding at law or in equity).

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the caption "Legal Matters" in the prospectus included in the Registration Statement. This opinion is expressed as of the date hereof, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable law.

Sincerely,

Cooley Godward Kronish LLP

By: /s/ D. Bradley Peck

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D. Bradley Peck

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-3 of MannKind Corporation filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our reports dated March 15, 2006, relating to the financial statements of MannKind Corporation and management's report on the effectiveness of internal control over financial reporting incorporated by reference in the Registration Statement on Form S-3 of MannKind Corporation (File No. 333-138373).

We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form S-3 of MannKind Corporation (File No. 333-138373), which is incorporated by reference in this Registration Statement.

DELOITTE & TOUCHE LLP

Los Angeles, California

December 6, 2006