
UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

MannKind Corporation

(Exact name of registrant as specified in its charter)

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

2834
*(Primary Standard Industrial
Classification Code Number)*

13-3607736
*(I.R.S. Employer
Identification No.)*

**28903 North Avenue Paine
Valencia, California 91355
(661) 775-5300**
*(Address, including zip code, and telephone number, including area code,
of registrant's principal executive offices)*

Alfred E. Mann

**Chief Executive Officer and Chairman
MannKind Corporation
28903 North Avenue Paine
Valencia, California 91355
(661) 775-5300**
*(Name, address, including zip code, and telephone number,
including area code, of agent for service)*

Copies to:

**Frederick T. Muto, Esq.
Jeremy D. Glaser, Esq.
Cooley Godward LLP
4401 Eastgate Mall
San Diego, California 92121
(858) 550-6000**

**Robert M. Smith, Esq.
Dewey Ballantine LLP
1950 University Avenue, Suite 500
East Palo Alto, California 94303-2225
(650) 845-7000**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.

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, 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: (File No. 333-115020)

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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:

If this Form is a post-effective amendment filed pursuant to Rule 462(d) 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:

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box:

Calculation of Registration Fee

Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(2)
Common Stock, par value \$0.01 per share	\$5,750,000	\$729

- (1) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended. Includes \$1,575,000 of shares that the underwriters have the option to purchase to cover over-allotments.
- (2) The Registrant previously registered an aggregate \$94,875,000 worth of its Common Stock on a Registration Statement on Form S-1 (File No. 333-115020), for which a filing fee of \$12,021 was previously paid. The Registrant certifies to the Securities and Exchange Commission (the "Commission") that it has instructed its bank to pay to the Commission the filing fee of \$729 for the additional securities being registered hereby by wire transfer as soon as practicable (but in any event no later than the close of business on July 28, 2004); that it will not revoke such instructions; that it has sufficient funds in the relevant account to cover the amount of the filing fee; and that it undertakes to confirm receipt of such instructions by the bank on July 28, 2004.
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Explanatory Note

This Registration Statement on Form S-1 relates to the public offering of common stock of MannKind Corporation contemplated by the Registration Statement on Form S-1 (File No. 333-115020), as amended (the "Prior Registration Statement"), declared effective on July 27, 2004 by the Securities and Exchange Commission, and is filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended, solely to increase the dollar amount of securities registered under the Prior Registration Statement by \$5,750,000. The contents of the Prior Registration Statement, including all exhibits thereto, are hereby incorporated by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant 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 the 27th day of July, 2004.

MANKIND CORPORATION

By: /s/ DAVID THOMSON

David Thomson
Vice President and
Associate General Counsel

POWER OF ATTORNEY

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.

Signature	Title	Date
<u>*</u> Alfred E. Mann	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)	July 27, 2004
<u>*</u> Hakan S. Edstrom	President, Chief Operating Officer and Director	July 27, 2004
<u>*</u> Richard L. Anderson	Corporate Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	July 27, 2004
<u>*</u> Kathleen Connell, Ph.D.	Director	July 27, 2004
<u>*</u> Ronald Consiglio	Director	July 27, 2004
<u>*</u> Llew Keltner M.D., Ph.D.	Director	July 27, 2004
<u>*</u> Michael Friedman, M.D.	Director	July 27, 2004
<u>*</u> Kent Kresa	Director	July 27, 2004
<u>*</u> David MacCallum	Director	July 27, 2004

*By: /s/ DAVID THOMSON

David Thomson
Attorney-in-fact

EXHIBIT INDEX

Exhibit Number	Description of Document
5.1	Opinion of Cooley Godward LLP.
23.1	Consent of Deloitte & Touche LLP, Independent Registered Accounting Firm.
23.2	Consent of Cooley Godward LLP. Reference is made to Exhibit 5.1.
24.1(a)	Powers of Attorney.

(a) Included on the signature page of Registration Statement on Form S-1 (File No. 333-115020), filed with the Securities and Exchange Commission on April 30, 2004, and Amendment No. 2 thereto, filed with the Securities and Exchange Commission on July 6, 2004, and incorporated herein by reference.

[COOLEY GODWARD LLP LETTERHEAD]

July 27, 2004

MannKind Corporation
28903 North Avenue Paine
Valencia, CA 91355

Ladies and Gentlemen:

You have requested our opinion with respect to certain matters in connection with the filing by MannKind Corporation (the "Company") of a Registration Statement on Form S-1 (the "462(b) Registration Statement") with the Securities and Exchange Commission pursuant to Rule 462(b) of Regulation C promulgated under the Securities Act of 1933, as amended, covering an underwritten public offering of up to 862,500 shares (the "Shares") of the Company's common stock, par value \$.01, including 112,500 shares of the Company's common stock that may be sold pursuant to the exercise of an over-allotment option. The Shares are to be sold together with the shares registered pursuant to Registration Statement No. 333-115020, which was declared effective July 27, 2004 (the "Initial Registration Statement"). (The Initial Registration Statement, as amended, together with the Rule 462(b) Registration Statement, is herein referred to as the "Registration Statement.")

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectus (the "Prospectus"), the Company's Restated Certificate of Incorporation, as amended, and Amended and Restated Bylaws, its form of Amended and Restated Certificate of Incorporation to be filed prior to effectiveness of the Registration Statement and Amended and Restated Bylaws to be effective following the closing of the offering of the Shares in accordance with the Registration Statement and Prospectus, and the originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued in accordance with the Registration Statement and the Prospectus, will be validly issued, fully paid and nonassessable.

We consent to the reference to our firm under the caption "Legal Matters" in the Prospectus and to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

Cooley Godward LLP

By: /s/ Jeremy D. Glaser

Jeremy D. Glaser

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-1 of MannKind Corporation filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated April 29, 2004 (July 22, 2004, as to the fifth paragraph of Note 1), appearing in the Registration Statement on Form S-1 of MannKind Corporation (File No. 333-115020), which is incorporated by reference in this Registration Statement.

We also consent to the reference to us under the headings "Summary Financial Data," "Selected Financial Data" and "Experts" in the Registration Statement on Form S-1 of MannKind Corporation (File No. 333-115020), which is incorporated by reference in this Registration Statement.

DELOITTE & TOUCHE LLP
Los Angeles, California
July 27, 2004