

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

**AMENDMENT NO. 1
to
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

AMNEAL PHARMACEUTICALS, INC.

(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)

32-0546926
(I.R.S. Employer
Identification Number)

Anneal Pharmaceuticals, Inc.
400 Crossing Boulevard, 3rd Floor
Bridgewater, New Jersey 08807
Telephone: (908) 409-6700
(Address, including zip code, and telephone number, including area
code, of registrant's principal executive offices)

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

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, 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 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.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer", "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer
(Do not check if a
smaller reporting company)

Smaller reporting company
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 7(a)(2)(B) of the Securities Act.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment that specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and it is not soliciting an offer to buy these securities in any jurisdiction where the offer or sale is not permitted.

SUBJECT TO COMPLETION. DATED MAY 9, 2018.

224,996,163 Shares



Amneal Pharmaceuticals, Inc.

Class A Common Stock

This prospectus relates to the offer and sale from time to time by the selling stockholders identified in this prospectus of up to an aggregate of 224,996,163 shares of Class A common stock, par value \$0.01 per share, of Amneal Pharmaceuticals, Inc. Out of the 224,996,163 shares of Class A common stock that our selling stockholders may offer and sell, (i) 41,406,689 restricted shares of Class A common stock previously have been issued to certain of our stockholders, (ii) 12,328,767 shares of Class A common stock will result from the automatic conversion upon transfer of restricted shares of Class B-1 common stock that have previously been issued to certain of our stockholders and (iii) the remaining 171,260,707 shares of Class A common stock will be issued by us from time to time to Amneal Holdings, LLC, which is also a holder of outstanding Amneal Common Units (as defined herein), upon the redemptions by Amneal Holdings, LLC of an equivalent number of Amneal Common Units (and the surrender and cancellation of an equivalent number of shares of Class B common stock) held by Amneal Holdings, LLC. The availability of shares of Class A common stock described in clause (iii) above for offer and sale in this offering is subject to the redemption of Amneal Common Units pursuant to the LLC Agreement (each as defined herein).

The shares of Class A common stock registered hereby may be offered and sold by our selling stockholders through one or more underwriters, broker-dealers or agents. If the shares of Class A common stock are sold through underwriters or broker-dealers, the selling stockholders will be responsible for underwriting discounts or commissions or agent's commissions. The shares of Class A common stock may be sold in one or more transactions at fixed prices, at prevailing market prices at the time of the sale, at varying prices determined at the time of sale, or at negotiated prices. See "Plan of Distribution."

We are not selling any shares of Class A common stock under this prospectus, and we will not receive any of the proceeds from the offer and sale of shares of our Class A common stock by the selling stockholders.

This prospectus describes the general manner in which shares of Class A common stock may be offered and sold by any selling stockholder. When the selling stockholders sell shares of Class A common stock under this prospectus, we may, if necessary and required by law, provide a prospectus supplement that will contain specific information about the terms of that offering. Any prospectus supplement may also add to, update, modify or replace information contained in this prospectus. We urge you to read carefully this prospectus, and any accompanying prospectus supplement before you make your investment decision.

Our Class A common stock is listed on the New York Stock Exchange ("NYSE") under the symbol "AMRX." We have three classes of common stock: Class A common stock, Class B common stock and Class B-1 common stock. The rights (including voting rights) of Class A common stock and Class B common stock are identical, except that Class B common stock has no economic rights and the rights of Class A common stock and Class B-1 common stock are identical, except that Class B-1 common stock has no voting rights (other than to elect the Class B-1 Director (as defined herein)). All of our Class B common stock is held by Amneal Holdings, LLC on a one-to-one basis with the number of Amneal Common Units it owns. See "Glossary" and "Prospectus Summary."

See "[Risk Factors](#)" on page 11 to read about factors you should consider before investing in our Class A common stock.

Neither the Securities and Exchange Commission nor any other regulatory body has approved or disapproved of these securities or passed upon the accuracy or adequacy of this prospectus. Any representation to the contrary is a criminal offense.

Amneal Holdings, LLC

The date of this prospectus is _____, 2018.

TABLE OF CONTENTS

Prospectus

GLOSSARY	iii
THE COMBINATION AND THE PIPE INVESTMENT	v
MARKET AND INDUSTRY DATA	vii
NON-GAAP FINANCIAL MEASURES	viii
PROSPECTUS SUMMARY	1
THE OFFERING	7
SUMMARY HISTORICAL AND PRO FORMA CONSOLIDATED AND OTHER FINANCIAL DATA	9
RISK FACTORS	11
CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS	48
THE COMBINATION	49
USE OF PROCEEDS	50
PRICE RANGE OF CLASS A COMMON STOCK	51
DIVIDEND POLICY	52
SELECTED HISTORICAL CONSOLIDATED FINANCIAL INFORMATION OF AMNEAL	53
SELECTED HISTORICAL CONSOLIDATED FINANCIAL INFORMATION OF IMPAX	54
UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS	55
NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS	59
MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS OF AMNEAL	73
MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS OF IMPAX	94
BUSINESS	124
MANAGEMENT	164
EXECUTIVE COMPENSATION	171
CERTAIN RELATED PARTIES AND RELATED PARTY TRANSACTIONS	204
EXCHANGES OF AMNEAL COMMON UNITS FOR CLASS A COMMON STOCK	220
PRINCIPAL AND SELLING STOCKHOLDERS	221
DESCRIPTION OF CAPITAL STOCK	225
SHARES ELIGIBLE FOR FUTURE SALE	232
MATERIAL U.S. FEDERAL INCOME TAX CONSIDERATIONS FOR NON-U.S. HOLDERS OF CLASS A COMMON STOCK	235
PLAN OF DISTRIBUTION	239
LEGAL MATTERS	242
EXPERTS	242
WHERE YOU CAN FIND MORE INFORMATION	242
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS	F-1

You should rely only on the information contained in this prospectus, any prospectus supplement or in any free writing prospectus we may authorize to be delivered or made available to you. We have not and the selling stockholders have not authorized anyone to provide you with different information. The selling stockholders are offering to sell, and seeking offers to buy, shares of our Class A common stock only in jurisdictions where offers and sales are permitted. The information contained in this prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus or any sale of shares of our Class A common stock.

For investors outside the United States: We have not and the selling stockholders have not done anything that would permit this offering or possession or distribution of this prospectus in any jurisdiction where action for

[Table of Contents](#)

that purpose is required, other than in the United States. Persons outside the United States who come into possession of this prospectus must inform themselves about, and observe any restrictions relating to, the offering of the shares of Class A common stock and the distribution of this prospectus outside the United States.

This prospectus is a part of a registration statement on Form S-1 that we filed with the Securities and Exchange Commission (the “SEC”) using a “shelf” registration or continuous offering process. Under this shelf process, the selling stockholders may from time to time sell the shares of Class A common stock covered by this prospectus. Additionally, under the shelf process, in certain circumstances, we may provide a prospectus supplement that will contain certain specific information about the terms of a particular offering by one or more of the selling stockholders. We may also provide a prospectus supplement to add information to, or update or change information contained in this prospectus. You should read this prospectus before deciding to invest in shares of our Class A common stock. You may obtain this information without charge by following the instructions under “Where You Can Find More Information” appearing elsewhere in this prospectus.

Until _____, 2018, all dealers that effect transactions in these securities, whether or not participating in this offering, may be required to deliver a prospectus. This is in addition to the dealers’ obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

GLOSSARY

As used in this prospectus, unless the context otherwise requires:

- “**Amneal**” refers to Amneal Pharmaceuticals LLC, a Delaware limited liability company.
- “**Amneal Board**” refers to Amneal’s board of managers.
- “**Amneal Common Units**” refers to the common units of Amneal.
- “**Amneal Holdings**” refers to Amneal Holdings, LLC, a Delaware limited liability company and the ultimate parent of Amneal.
- “**BCA**” refers to the Business Combination Agreement, dated as of October 17, 2017, among Impax, Amneal, Holdco and Merger Sub, as amended on November 21, 2017 and December 16, 2017.
- “**Closing**” refers to the closing of the Combination.
- “**Closing Date**” refers to May 4, 2018, the date on which the Closing occurred.
- “**Company**” refers to New Amneal, unless the context requires otherwise.
- “**Combination**” refers to the transactions contemplated by the BCA.
- “**dollars**” or “**\$**” refers to U.S. dollars.
- “**Existing Amneal Members**” refers to Amneal Pharmaceuticals Holding Company, LLC, AP Class D Member, LLC, AP Class E Member, LLC and AH PPU Management, LLC, each a Delaware limited liability company.
- “**GAAP**” refers to the generally accepted accounting principles in the United States.
- “**Holdco**” refers to Atlas Holdings, Inc., a Delaware corporation and a wholly owned subsidiary of Impax, which was renamed Amneal Pharmaceuticals, Inc. upon the Closing.
- “**holder**” refers to each holder of New Amneal Shares.
- “**Impax**” refers to Impax Laboratories, Inc., a Delaware corporation.
- “**Impax Board**” refers to Impax’s board of directors.
- “**Impax Merger**” means the merger of Merger Sub with and into Impax, with Impax continuing as the surviving corporation, pursuant to the BCA.
- “**Impax Shares**” refers to outstanding shares of common stock of Impax, par value \$0.01 each.
- “**Impax Stockholders**” refers to the holders of Impax Shares.
- “**Merger Sub**” refers to K2 Merger Sub Corporation, a Delaware limited liability company and a direct wholly owned subsidiary of Holdco and prior to the Closing an indirect wholly owned subsidiary of Impax.
- “**New Amneal**,” “**our**” “**we**” or “**us**” refers refers to Holdco after its re-registration as a public company and renaming as Amneal Pharmaceuticals, Inc. pursuant to the BCA upon the Closing.
- “**New Amneal Board**” refers to New Amneal’s board of directors.
- “**New Amneal Charter**” refers to the amended and restated certificate of incorporation of New Amneal.
- “**New Amneal Shares**” refers collectively to shares of Class A common stock, shares of Class B common stock and shares of Class B-1 common stock.

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