

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM S-1

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

INTERCEPT 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)

22-3868459
(I.R.S. Employer
Identification Number)

**18 Desbrosses Street
New York, NY 10013
(646) 747-1000**
(Address, including zip code, and telephone number,
including area code, of registrant's principal executive offices)

**Mark Pruzanski, M.D.
President and Chief Executive Officer
Intercept Pharmaceuticals, Inc.
18 Desbrosses Street
New York, NY 10013
(646) 747-1000**
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

Copies to:

**William T. Whelan, Esq.
Scott A. Samuels, Esq.
Mintz, Levin, Cohn, Ferris, Glovsky and
Popeo, P.C.
One Financial Center
Boston, MA 02111
(617) 542-6000**

**Barbara Duncan
Chief Financial Officer
Intercept Pharmaceuticals, Inc.
18 Desbrosses Street
New York, NY 10013
(646) 747-1000**

**Ilan S. Nissan, Esq.
Christopher J. Austin, Esq.
Goodwin Procter LLP
The New York Times Building
620 Eighth Avenue
New York, NY 10018
(212) 813-8800**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

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, 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 of 1933, 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. 333-183706

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act of 1933, 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 registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

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.

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

Large accelerated filer

Accelerated filer

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

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.001 per share	\$11,250,000(1)	\$1,535(2)

- (1) Based on the public offering price. The registrant previously registered securities at an aggregate offering price not to exceed \$75,000,000 on a Registration Statement on Form S-1 (File No. 333-183706), which was declared effective on October 10, 2012. In accordance with Rule 462(b) promulgated under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$11,250,000 is hereby registered, which includes shares issuable upon exercise of the underwriters' option to purchase additional shares.
- (2) Pursuant to Rule 457(o) of the rules and regulations under the Securities Act of 1933, as amended, the registration fee has been calculated on the basis of the maximum aggregate offering price and the number of securities being registered has been omitted.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) promulgated under the Securities Act.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This registration statement is being filed with respect to the registration of additional shares of common stock, par value \$0.001 per share, of Intercept Pharmaceuticals, Inc., a Delaware corporation, pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The contents of the earlier registration statement on Form S-1 (File No. 333-183706), which was declared effective by the Commission on October 10, 2012, are incorporated in this registration statement by reference.

The required opinions and consents are listed on an Exhibit Index attached hereto and filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on the 10th day of October, 2012.

INTERCEPT PHARMACEUTICALS, INC.

By: /s/ Mark Pruzanski
Mark Pruzanski, M.D.
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated below on the 10th day of October, 2012.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Mark Pruzanski</u> Mark Pruzanski, M.D.	President and Chief Executive Officer (Principal Executive Officer)	October 10, 2012
<u>/s/ Barbara Duncan</u> Barbara Duncan	Chief Financial Officer, Secretary and Treasurer (Principal Financial and Accounting Officer)	October 10, 2012
<u>*</u> Lorenzo Tallarigo, M.D.	Chairman of the Board of Directors	October 10, 2012
<u>*</u> Paolo Fundaro	Director	October 10, 2012
<u>*</u> Jonathan T. Silverstein	Director	October 10, 2012
<u>*</u> Klaus Veitinger, M.D.	Director	October 10, 2012
<u>*</u> Nicole Williams	Director	October 10, 2012
<u>* By: /s/ Mark Pruzanski</u> Mark Pruzanski, M.D., as Attorney-in-Fact		

EXHIBIT INDEX

Exhibit Number	Description
5.1	Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
23.1	Consent of KPMG LLP, independent registered public accounting firm.
23.2	Consent of EisnerAmper LLP, independent registered public accounting firm.
23.3	Consent of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. (included in Exhibit 5.1).
24.1	Power of Attorney (incorporated by reference to Exhibit 24.1 to the Company's Registration Statement on Form S-1, filed with the Securities and Exchange Commission on September 27, 2012).

October 10, 2012

Intercept Pharmaceuticals, Inc.
18 Desbrosses Street
New York, NY 10013

Ladies and Gentlemen:

We have acted as legal counsel to Intercept Pharmaceuticals, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") of (i) a Registration Statement (No. 333-183706) on Form S-1 (the "Initial Registration Statement") and (ii) a Registration Statement on Form S-1 (the "462(b) Registration Statement," and together with the Initial Registration Statement, the "Registration Statements") to be filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "Securities Act"). This opinion is being furnished to you in connection with the filing of the 462(b) Registration Statement with the Commission under the Securities Act in which the Company is registering the offer and sale of up to an aggregate of \$11,250,000 in additional shares of the Company's common stock, par value \$0.001 per share (the "Common Stock"). Such shares of Common Stock are referred to herein as the "Shares." The Shares are to be sold by the Company pursuant to an underwriting agreement (the "Underwriting Agreement") to be entered into between the Company and the several underwriters to be named therein. The form of the Underwriting Agreement has been filed as Exhibit 1.1 to the Initial Registration Statement.

In connection with this opinion, we have examined the Company's Restated Certificate of Incorporation, as amended, and the Company's Second Amended and Restated Bylaws, each as currently in effect, and the form of the Underwriting Agreement; such other records of the corporate proceedings of the Company and certificates of the Company's officers as we have deemed relevant; and the Registration Statements and the exhibits thereto.

In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such copies.

Our opinion is limited to the General Corporation Law of the State of Delaware and we express no opinion with respect to the laws of any other jurisdiction. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

BOSTON | WASHINGTON | NEW YORK | STAMFORD | LOS ANGELES | SAN FRANCISCO | SAN DIEGO | LONDON

October 10, 2012

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Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters. This opinion is based upon currently existing statutes, rules, regulations and judicial decisions, and we disclaim any obligation to advise you of any change in any of these sources of law or subsequent legal or factual developments which might affect any matters or opinions set forth herein.

Based upon the foregoing, we are of the opinion that the Shares, when issued and sold in accordance with the form of the Underwriting Agreement most recently filed as an exhibit to the Initial Registration Statement and the prospectus that forms a part of the Initial Registration Statement, will be validly issued, fully paid and non-assessable.

We understand that you wish to file this opinion with the Commission as an exhibit to the 462(b) Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act and to reference the firm's name under the caption "Legal Matters" in the related prospectus, and we hereby consent thereto. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Stockholders
Intercept Pharmaceuticals, Inc.:

We consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, our report dated June 20, 2012, except as to note 1, which is as of September 26, 2012, with respect to the consolidated balance sheets of Intercept Pharmaceuticals, Inc. and subsidiary (a development stage enterprise) as of December 31, 2010 and 2011, and the related consolidated statements of operations and comprehensive loss, changes in stockholders' equity, and cash flows for each of the years ended December 31, 2010 and 2011 and the information included in the cumulative from inception presentation for the period September 4, 2002 (inception) to December 31, 2011 in the Registration Statement (Form S-1 No. 333-183706) and related prospectus of Intercept Pharmaceuticals, Inc. for the registration of shares of its common stock and to the references to our firm under the heading "Experts" in the prospectus.

/s/ KPMG LLP

New York, New York
October 10, 2012

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement of Intercept Pharmaceuticals, Inc. (a development stage company), on Form S-1 (No. 333-xxxxxx) to be filed on or about October 10, 2012, of our report dated August 31, 2012, except for the last paragraph of Note 1 as to which the date is September 26, 2012, on our audit of the consolidated statements of operations and comprehensive loss, changes in stockholders' equity and cash flows for the period from September 4, 2002 (Inception) through December 31, 2007, which report appears in the Registration Statement on Form S-1 (No. 333-183706), as amended. We also consent to the incorporation by reference in this Registration Statement of the reference to our firm under the caption "Experts" in the Registration Statement on Form S-1 (No. 333-183706), as amended.

/s/ EisnerAmper LLP

New York, New York
October 10, 2012
