

IAMGOLD CORP
Form 40-F/A
January 14, 2014

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

FORM 40-F/A
(AMENDMENT NO. 1)

REGISTRATION STATEMENT PURSUANT TO SECTION 12 OF THE SECURITIES EXCHANGE ACT OF 1934

OR

ANNUAL REPORT PURSUANT TO SECTION 13(a) OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2012

Commission file number: 001-31528

IAMGOLD Corporation
(Exact Name of Registrant as Specified in its Charter)

Canada (Province or other jurisdiction of incorporation or organization)	1040 (Primary Standard Industrial Classification Code) 401 Bay Street, Suite 3200 P.O. Box 153 Toronto, Ontario M5H 2Y4 (416) 360-4710	Not Applicable (I.R.S. Employer Identification No.)
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(Address and Telephone Number of Registrant's Principal Executive Offices)

DL Services, Inc.
Columbia Center
701 5th Avenue, Suite 6100
Seattle, WA 98104
(206) 903-8800

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

Securities registered or to be registered pursuant to Section 12(b) of the Act:

Title of Each Class: Common Shares, no par value Securities registered or to be registered pursuant to Section 12(g) of the Act: None	Name of Each Exchange On Which Registered: New York Stock Exchange
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Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: None

For annual reports, indicate by check mark the information filed with this form:

Annual Information Form Audited Annual Financial Statements

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 376,536,950

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Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. x Yes ` No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). ` Yes ` No

EXPLANATORY NOTE

IAMGOLD Corporation (the Company or the Registrant) is filing this Amendment No. 1 to its annual report on Form 40-F for the year ended December 31, 2012 in order to file with the United States Securities and Exchange Commission (the SEC) its Revised Annual Information Form dated January 8, 2014 (the Revised AIF), which is also being filed with securities regulators in Canada. The Revised AIF includes additional disclosure regarding the Company s subsidiaries and properties. The Revised AIF, which is included as Exhibit 99.1 hereto, supersedes the earlier filed version. Certifications under Section 302 of the Sarbanes-Oxley Act and expert consents, are also filed herewith. No other portions of the Company s annual report on Form 40-F for the year ended December 31, 2012 are amended.

FORWARD-LOOKING STATEMENTS

This annual report on Form 40-F and the exhibits attached hereto contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements concern the Company s anticipated results and developments in the Company s operations in future periods, planned exploration and development of its properties, plans related to its business and other matters that may occur in the future. These statements relate to analyses and other information that are based on forecasts of future results, estimates of amounts not yet determinable and assumptions of management.

Statements concerning reserves and mineral resource estimates may also be deemed to constitute forward-looking statements to the extent that they involve estimates of the mineralization that will be encountered if the property is developed, and in the case of mineral reserves, such statements reflect the conclusion based on certain assumptions that the mineral deposit can be economically exploited. Any statements that express or involve discussions with respect to predictions, expectations, beliefs, plans, projections, objectives, assumptions or future events or performance (often, but not always, using words or phrases such as expects or does not expect , is expected , anticipat or does not anticipate , plans , estimates or intends , or stating that certain actions, events or results may , could , would , might or will be taken, occur or be achieved) are not statements of historical fact and may be forward-looking statements. Forward-looking statements are subject to a variety of known and unknown risks, uncertainties and other factors which could cause actual events or results to differ from those expressed or implied by the forward-looking statements, including, without limitation:

risk related to hazards normally encountered in the mining business including unusual or unexpected geological formations, rock bursts, cave-ins, floods and other conditions;

risks related to delays and repair costs resulting from equipment failure;

risk related to changes to and differing interpretations of mining tax regimes in foreign jurisdictions;

risks related to changes in the market price of gold, niobium, and other minerals;

risks related to past unprecedented events in global financial markets;

risks related to past market events and conditions and the deterioration of general economic indicators;

risks related to our ability to replace reserves depleted by production;

risks related to our reserves and resources figures being estimates based on interpretations and assumptions which may result in less mineral production under actual conditions than is currently estimated;

risks related to fluctuations in exchange rates of currencies;

risks related to our potential need for and ability to obtain additional financing to meet capital expenditure plans;

risks associated with being a multinational company;

risk related to the potential to default under our credit facility or senior unsecured notes due to violation of covenants therein;

risks related to the differences between the assumptions used to determine fair value estimates with respect to the carrying amount of mineral interests (including goodwill) and actual fair values;

risk related to the use of derivative instruments;

risk related to the accuracy of mineral reserve and mineral resource estimates;

risks related to uncertainties in the validity of mining interests and ability to acquire new properties and retain skilled and experienced employees;

risks and hazards inherent to the mining industry, most of which are beyond our control;

risks related to market prices and availability of commodities used by us;

risks related to the lack of infrastructure and other risks related to the geographical areas in which we carry out our operations;

risks related to labor disruptions and other disruptions caused by mining accidents which may involve personal injury to or death of employees or contractors;

health risks associated with the mining work force in Africa, Canada and Suriname;

risks related to disruptions in the communities surrounding our properties;

risks related to compliance with the extensive laws and regulations governing the environment, health and safety of our mining and processing operations and exploration activities;

risks related to the conduct of business in foreign countries including varying degrees of political and economic risk, which include political unrest and foreign military intervention;

risks related to our business being subject to environmental laws and regulations which may increase our costs of doing business and restrict our operations;

risks related to the ability to obtain required licenses and permits from various governmental authorities in order to exploit our properties;

risks and expenses related to reclamation costs and related liabilities;

risks related to continuously evolving legislation, such as the mining legislation in French Guiana and Québec, which may have unknown and negative impact on operations;

risks normally associated with the conduct of joint ventures;

risks related to the inability to control standards of non-controlled assets;

risk and unknown costs of litigation;

risks related to undetected failures in internal controls over financial reporting;

risk related to making acquisitions, including the integration of operations;

risks related to the construction, development and start-up of the Westwood and Côté Gold Projects and potential further expansion activities at the Niobec niobium mine and the Essakane, Sadiola and Rosebel gold mines;

risks related to the training of workers and the resettlement of local communities in connection with any proposed expansion of the Essakane Gold Mine; and

risks related to dependence on key personnel.

This list is not exhaustive of the factors that may affect our forward-looking statements. Some of the important risks and uncertainties that could affect forward-looking statements are described further in the exhibits attached to this annual report. Should one or more of these risks and uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those described in the forward-looking statements. Forward-looking statements are made based on management's beliefs, estimates and opinions on the date the

statements are made, and the Company undertakes no obligation to update forward-looking statements if these beliefs, estimates and opinions or other circumstances should change, except as required by law. Investors are cautioned against attributing undue certainty to forward-looking statements.

NOTE TO UNITED STATES READERS-

DIFFERENCES IN UNITED STATES AND CANADIAN REPORTING PRACTICES

The Company is a Canadian foreign private issuer and is permitted under the multi-jurisdictional disclosure system adopted by the SEC, to prepare this annual report in accordance with Canadian disclosure requirements, which are different from those of the United States.

CURRENCY

Unless otherwise indicated, all dollar amounts in this annual report on Form 40-F are in United States dollars. The exchange rate of Canadian dollars into United States dollars, on December 31, 2012, based upon the noon buying rate in New York City for cable transfers payable in Canadian dollars as certified for customs purposes by the Federal Reserve Bank of New York, was U.S.\$1.00= CDN\$0.9949.

RESOURCE AND RESERVE ESTIMATES

The Company's Revised AIF filed as Exhibit 99.1 to this annual report on Form 40-F has been prepared in accordance with the requirements of the securities laws in effect in Canada, which differ from the requirements of United States securities laws. The terms mineral reserve, proven mineral reserve and probable mineral reserve are Canadian mining terms as defined in accordance with Canadian National Instrument 43-101 Standards of Disclosure for Mineral Projects (NI 43-101) and the Canadian Institute of Mining, Metallurgy and Petroleum's (the CIM) *CIM Definition Standards on Mineral Resources and Mineral Reserves*, adopted by the CIM Council, as amended. These definitions differ from the definitions in the SEC Industry Guide 7 (SEC Industry Guide 7) under the United States *Securities Act of 1933*, as amended. Under SEC Industry Guide 7 standards, a final or bankable feasibility study is required to report reserves, the three-year historical average price is used in any reserve or cash flow analysis to designate reserves and the primary environmental analysis or report must be filed with the appropriate governmental authority.

In addition, the terms mineral resource, measured mineral resource, indicated mineral resource and inferred mineral resource are defined in and required to be disclosed by NI 43-101; however, these terms are not defined terms under SEC Industry Guide 7 and are normally not permitted to be used in reports and registration statements filed with the SEC. Investors are cautioned not to assume that any part or all of mineral deposits in these categories will ever be converted into reserves. Inferred mineral resources have a great amount of uncertainty as to their existence, and great uncertainty as to their economic and legal feasibility. It cannot be assumed that all or any part of an inferred mineral resource will ever be upgraded to a higher category. Under Canadian rules, estimates of inferred mineral resources may not form the basis of feasibility or pre-feasibility studies, except in rare cases. Investors are cautioned not to assume that all or any part of an inferred mineral resource exists or is economically or legally mineable. Disclosure of contained ounces in a resource is permitted disclosure under Canadian regulations; however, the SEC normally only permits issuers to report mineralization that does not constitute reserves by SEC standards as in place tonnage and grade without reference to unit measures.

Accordingly, information contained in this report and the documents incorporated by reference herein containing descriptions of our mineral deposits may not be comparable to similar information made public by U.S. companies subject to the reporting and disclosure requirements under the United States federal securities laws and the rules and regulations thereunder.

UNDERTAKING

The Company undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information

relating to: the securities registered pursuant to Form 40-F; the securities in relation to which the obligation to file an annual report on Form 40-F arises; or transactions in said securities.

CONSENT TO SERVICE OF PROCESS

The Company filed an Appointment of Agent for Service of Process and Undertaking on Form F-X with respect to the class of securities in relation to which the obligation to file the Form 40-F arises.

Any change to the name or address of the agent for service of process of the Registrant shall be communicated promptly to the Commission by an amendment to the Form F-X referencing the file number of the Registrant.

EXHIBITS

- 99.1 Revised Annual Information Form of the Company for the year ended December 31, 2012*
- 99.2 Management's Discussion and Analysis**
- 99.3 Annual Financial Statements**
- 99.4 Certifications of Chief Executive Officer and Chief Financial Officer pursuant to Rule 13a-14 or 15d-14 of the Securities Exchange Act of 1934*
- 99.5 Certifications of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**
- 99.6 Consent of KPMG LLP**
- 99.7 Consent of P. Bedell*
- 99.8 Consent of E. Belzile*
- 99.9 Consent of L. Gignac*
- 99.10 Consent of L.P. Gignac*
- 99.11 Consent of I. Glacken*
- 99.12 Consent of P. Godin*
- 99.13 Consent of J. Hawxby*
- 99.14 Consent of G. Voicu*
- 99.15 Consent of P. Pelletier*
- 99.16 Consent of R. Sirois*
- 99.17 Consent of Roscoe Postle Associates Inc.*
- 99.18 Consent of G. Clow*
- 99.19 Consent of B. Salmon*
- 99.20 Consent of M. Lavigne*
- 99.21 Consent of D. Vallieres*
- 99.22 Consent of G. Mining Services Inc.*
- 99.23 Consent of Golder Associates Ltd. *
- 99.24 Consent of AMEC GRD SA*

99.25 Consent of Optiro Pty Ltd.*

- 99.26 Consent of A. Savoie*
- 99.27 Consent of P. Levesque*
- 99.28 Consent of Belzile Solutions Inc.*
- 99.29 Consent of B. McDonough*
- 99.30 Consent of E. Williams*
- 99.31 Consent of J. Lavigne*
- 99.32 Consent of W. Roscoe*
- 99.33 Consent of R. Morel*
- 99.34 Consent of F. Ferland*
- 99.35 Consent of L Grenier*
- 99.36 Consent of J-F. Tremblay*
- 99.37 Consent of P. Gaultier*
- 99.38 Consent of G. Ferlatte*

* Filed herewith

** Previously filed

SIGNATURES

Pursuant to the requirements of the Exchange Act, the Registrant certifies that it meets all of the requirements for filing on Form 40-F and has duly caused this annual report to be signed on its behalf by the undersigned, thereto duly authorized.

IAMGOLD CORPORATION

By: /s/ Stephen J. J. Letwin
Name: Stephen J. J. Letwin
Title: President & Chief Executive Officer

Date: January 14, 2014