

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**AMENDMENT NO. 2  
to  
FORM 40-F**

- 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, 2007

Commission file number: 001-31528

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**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)

**Not Applicable**  
(I.R.S. Employer  
Identification No.)

**401 Bay Street, Suite 3200  
P.O. Box 153  
Toronto, Ontario M5H 2Y4  
(416) 360-4710**

(Address and Telephone Number of Registrant's Principal Executive Offices)

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**DL Services, Inc.  
U.S. Bank Center  
1420 5<sup>th</sup> Avenue, Suite 3400  
Seattle, WA 98101-4010  
(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**

Name of Each Exchange On Which Registered:

**New York Stock Exchange**

**Toronto Stock Exchange**

**Botswana Stock Exchange**

Securities registered or to be registered pursuant to Section 12(g) of the Act: **None**

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: 293,763,672

Indicate by check mark whether the Registrant by filing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934 (the "Exchange Act"). If "Yes" is marked, indicate the filing number assigned to the Registrant in connection with such Rule.

Yes

No

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.

Yes

No

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## EXPLANATORY NOTE FOR 2007

This Amendment No. 2 to Form 40-F for the year ended December 31, 2007 is being filed to correct the accounting for stripping costs in the Reconciliation with United States Generally Accepted Accounting Principles—Item 17 for the years ended December 31, 2007, 2006 and 2005 as described in Note 1 and to revise the reconciliation from Item 17, as previously filed, to Item 18 in the amended Exhibit 99.4. As a result, the Report of KPMG LLP and the Consent of KPMG LLP have been amended in Exhibits 99.6 and 99.39 and the certifications of the Chief Executive Officer and the Chief Financial Officer and the previous consent of KPMG LLP have been re-filed in Exhibits 99.8, 99.9 and 99.7 respectively.

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## 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/ JOSEPH F. CONWAY

Name: Joseph F. Conway

Title: President and Chief Executive Officer

Date: March 9, 2009

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## EXHIBITS

99.1*	Annual Information Form of the Company for the year ended December 31, 2007
99.2*	Management's Discussion and Analysis
99.3*	Annual Financial Statements
99.4	Reconciliation of Canadian GAAP and United States GAAP
(1)	
99.5*	Report of KPMG LLP
99.6	Report of KPMG LLP
(1)	
99.7	Consent of KPMG LLP
99.8	Certifications of Chief Executive Officer and Chief Financial Officer pursuant to Rule 13(a)-14(a) or 15(d)-14 of the Securities Exchange Act of 1934
99.9	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
99.10*	Comments by KPMG LLP, Chartered Accountants
99.11*	Consent of R. Asselin
99.12*	Consent of E. Tremblay
99.13*	Consent of F. Clouston
99.14*	Consent of E. Belzile
99.15*	Consent of P. Godin
99.16*	Consent of R. Marchand
99.17*	Consent of N. Johnson
99.18*	Consent of L. Putland
99.19*	Consent of M. Tomkinson
99.20*	Consent of F. Girard
99.21*	Consent of P. Simard
99.22*	Consent of N. Chouinard
99.23*	Consent of S. Robins
99.24*	Consent of K. Bartsch
99.25*	Consent of S. Thivierge
99.26*	Consent of D. Villeneuve
99.27*	Consent of G. Voicu
99.28*	Consent of P. Pecek
99.29*	Consent of P. Johnson
99.30*	Consent of G. Chapman
99.31*	Consent of P. Levesque
99.32*	Consent of E. Williams
99.33*	Consent of M. Brewster
99.34*	Consent of W. Valiant
99.35*	Consent of W. Roscoe
99.36*	Consent of D. Ross
99.37*	Consent of R. Bray
99.38*	Consent of K. Bischoff
99.39	Consent of KPMG

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\* previously filed

(1) Replaces exhibit of same description as filed with the annual report on Form 40-F dated March 31, 2008.

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QuickLinks

EXPLANATORY NOTE FOR 2007  
SIGNATURES

**IAMGOLD Corporation**  
**Reconciliation with United States Generally Accepted Accounting Principles—Item 18**  
**Years Ended December 31, 2007, 2006 and 2005**

IAMGOLD Corporation (the "Company") prepares its consolidated financial statements in accordance with Canadian generally accepted accounting principles ("Canadian GAAP") which principles differ in certain respects from those applicable in the United States ("U.S. GAAP") and from practices prescribed by the United States Securities and Exchange Commission ("SEC").

**Consolidated Statements of Earnings (Restated—Note 1):**

<u>(in 000's)</u>	<u>2007— Restated</u>	<u>2006— Restated</u>	<u>2005</u>
	\$	\$	\$
Net earnings(loss) from continuing operations for the year reported under Canadian GAAP	<b>(42,060)</b>	72,388	20,494
Earnings from Sadiola and Yatela under Canadian GAAP, using proportionate consolidation (Note 2 (a))	<b>(51,948)</b>	(70,693)	(16,561)
Equity earnings of Sadiola under U.S. GAAP (Note 2(a))	<b>21,851</b>	36,213	8,945
Equity earnings of Yatela under U.S. GAAP (Note 2(a))	<b>24,364</b>	37,241	1,931
Tarkwa and Damang stripping costs (Note 1)	<b>(7,832)</b>	(6,212)	—
Exploration expensed (Note 2(b))	<b>(22,190)</b>	(9,656)	(962)
Stock-based compensation (Note 2(c))	—	(2)	(4)
Amortization of royalty interests (Note 2(d))	<b>(495)</b>	111	(775)
Interest income (Note 2(f))	—	145	—
Non-hedge derivative gain (Note 2(f))	—	(40)	—
Warrants (Note 2(g))	<b>13,232</b>	(2,712)	—
Forward sales liability (Note 2(h))	<b>(370)</b>	623	—
Other	<b>201</b>	—	—
Income taxes on the above	<b>6,266</b>	1,464	249
Net earnings (loss) from continuing operations, U.S. GAAP	<b>(58,981)</b>	58,870	13,317
Net earnings form discontinued operations	—	93	—
Net earnings (loss), U.S. GAAP	<b>(58,981)</b>	58,963	13,317

	<u>2007— Restated</u>	<u>2006— Restated</u>	<u>2005</u>
	\$	\$	\$
Basic and diluted net earnings (loss) from continuing operations per share	<b>(0.20)</b>	0.32	0.09
Basic and diluted net earnings (loss) per share	<b>(0.20)</b>	0.32	0.09
Dividends per share	<b>0.06</b>	0.06	0.06

*Consolidated Statements of Comprehensive Income (Restated—Note 1):*

<u>(in 000's)</u>	<u>2007— Restated</u>	<u>2006— Restated</u>	<u>2005</u>
	\$	\$	\$
Net earnings (loss), U.S. GAAP	<b>(58,981)</b>	58,963	13,317
Other comprehensive income (loss):			
Marketable securities (Note 2(e))	<b>(2,245)</b>	1,439	(258)
Cumulative translation adjustment	<b>28,895</b>	(4,836)	—
Comprehensive income (loss), U.S. GAAP	<b><u>(32,331)</u></b>	<u>55,566</u>	<u>13,059</u>

*Consolidated Statements of Shareholder's Equity (Restated—Note 1):*

<u>(in 000's)</u>	<u>2007— Restated</u>	<u>2006— Restated</u>	<u>2005</u>
	\$	\$	\$
Shareholders' equity based on Canadian GAAP	<b>1,751,316</b>	1,773,351	411,002
Impact on shareholders' equity of U.S. GAAP adjustments:			
Equity accounting of Sadiola and Yatela (Note 2(a))	<b>(13,052)</b>	(7,319)	(10,078)
Tarkwa and Damang stripping costs (Note 1)	<b>(14,044)</b>	(6,212)	—
Accumulated exploration expensed (Note 2(b))	<b>(33,795)</b>	(10,618)	(962)
Accumulated amortization of royalty interests (Note 2(d))	<b>(2,058)</b>	(1,563)	(1,674)
Interest income (Note 2(f))	—	145	—
Non-hedge derivative gain (Note 2(f))	—	(40)	—
Warrants (Note 2(g))	<b>(13,872)</b>	(27,115)	—
Forward sales liability (Note 2(h))	<b>253</b>	623	—
Income taxes on the above	<b>8,291</b>	2,025	561
Marketable securities (Note 2(e))	—	1,417	(22)
Shareholders' equity based on U.S. GAAP	<b><u>1,683,039</u></b>	<u>1,724,694</u>	<u>398,827</u>

*Consolidated Statements of Cash Flows:*

<u>(in 000's)</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
	\$	\$	\$
Operating Activities	<b>65,484</b>	3,425	8,922
Investing Activities	<b>(50,799)</b>	43,141	3,457
Financing Activities	<b>(41,380)</b>	(11,450)	(836)
Cash from (used in) discontinued operations	<b>28,451</b>	(1,579)	—

Consolidated Balance Sheets (Restated—Note 1):

<u>As at December 31, 2007</u>	<u>Cdn GAAP</u>	<u>Adjustments (Note 2(a))</u>	<u>Other US GAAP Adjustments</u>	<u>US GAAP</u>
	\$	\$	\$	\$
<b>ASSETS</b>				
<i>Current Assets:</i>				
Cash and cash equivalents	113,265	(17,572)	—	95,693
Gold bullion	53,982	—	—	53,982
Receivables and other current assets (Note 10)	77,221	(18,139)	—	59,082
Inventories	89,230	(17,422)	—	71,808
	<u>333,698</u>	<u>(53,133)</u>	<u>—</u>	<u>280,565</u>
Other long-term assets	88,416	(56,919)	—	31,497
Equity investments (Notes 2(a), 3)	112,478	91,165	—	203,643
Royalty interests (Note 2(d))	34,835	—	(2,055)	32,780
Mining assets	1,023,961	(65,737)	—	958,224
Exploration and development (Note 2(b))	225,473	—	(33,796)	191,677
Goodwill	361,648	—	—	361,648
Other intangible assets (Note 11)	15,103	—	—	15,103
	<u>2,195,612</u>	<u>(84,624)</u>	<u>(35,851)</u>	<u>2,075,137</u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
<i>Current liabilities:</i>				
Accounts payable and accrued liabilities (Note 12)	127,672	(36,060)	(2,147)	89,465
Dividends payable	17,625	—	—	17,625
Current portion of long-term liabilities (Note 2(h))	32,430	(1,192)	(205)	31,033
Deferred revenues	—	—	2,147	2,147
	<u>177,727</u>	<u>(37,252)</u>	<u>(205)</u>	<u>140,270</u>
<i>Long-term liabilities:</i>				
Long-term debt (Note 6)	5,696	—	—	5,696
Future income and mining tax liability (Notes 2(b),(d), 8)	157,956	(4,517)	(8,288)	145,151
Asset retirement obligations	77,506	(15,760)	—	61,746
Accrued benefit liability	6,360	—	—	6,360
Warrants (Note 2(g))	—	—	13,872	13,872
Long-term portion of forward sales liability (Note 2(h))	10,472	—	(48)	10,424
	<u>257,990</u>	<u>(20,277)</u>	<u>5,536</u>	<u>243,249</u>
<b>Non-controlling interest</b>	<b>8,579</b>	<b>—</b>	<b>—</b>	<b>8,579</b>
<i>Shareholders' equity:</i>				
Common shares (Note 2(c))	1,633,119	—	9,542	1,642,661
Contributed surplus (Notes 2(c), 4, 5)	20,034	—	33	20,067
Warrants (Note 2(g))	24,391	—	(24,391)	—
Retained earnings (Notes 2(a),(b),(c),(d),(h))	49,553	(27,095)	(25,378)	(2,920)
Accumulated other comprehensive income (loss) (Note 2(b))	24,219	—	(988)	23,231
	<u>1,751,316</u>	<u>(27,095)</u>	<u>(41,182)</u>	<u>1,683,039</u>
	<u>2,195,612</u>	<u>(84,624)</u>	<u>(35,851)</u>	<u>2,075,137</u>

<u>As at December 31, 2006</u> <u>(in 000's)</u>	<u>Cdn GAAP</u>	<u>Adjustments (Note 2(a))</u>	<u>Other US GAAP Adjustments</u>	<u>US GAAP</u>
	\$	\$	\$	\$
<b>ASSETS</b>				
<i>Current Assets:</i>				
Cash and cash equivalents	124,325	(30,388)	—	93,937
Short term deposits	39	—	—	39
Gold bullion	49,012	—	—	49,012
Receivables and other current assets (Note 10)	65,942	(22,353)	(42)	43,547
Inventories	61,325	(16,371)	—	44,954
Current assets held for sale	17,924	—	—	17,924
	<u>318,567</u>	<u>(69,112)</u>	<u>(42)</u>	<u>249,413</u>
Other long-term assets (Notes 2(e),(f))	83,844	(37,344)	1,877	48,377

Equity investments (Notes 2(a), 3)	87,086	101,883	—	188,969
Royalty interests (Note 2(d))	39,786	—	(1,562)	38,224
Mining assets	1,050,664	(53,115)	—	997,549
Exploration and development (Note 2(b))	200,588	—	(10,618)	189,970
Goodwill	464,975	—	—	464,975
Long-term assets held for sale	33,166	—	—	33,166
	<u>2,278,676</u>	<u>(57,688)</u>	<u>(10,345)</u>	<u>2,210,643</u>

#### LIABILITIES AND SHAREHOLDERS' EQUITY

##### *Current liabilities:*

Accounts payable and accrued liabilities (Note 12)	119,741	(33,637)	—	86,104
Dividends payable	17,570	—	—	17,570
Current portion of long-term liabilities (Note 2(h))	69,960	—	(369)	69,591
Current liabilities relating to assets held for sale	9,240	—	—	9,240
	<u>216,511</u>	<u>(33,637)</u>	<u>(369)</u>	<u>182,505</u>

##### *Long-term liabilities:*

Long-term debt	9,625	—	—	9,625
Future income and mining tax liability (Notes 2(b),(d), 8)	185,015	(2,939)	(1,710)	180,366
Asset retirement obligations	39,933	(7,583)	—	32,350
Accrued benefit liability	6,321	—	—	6,321
Warrants (Note 2(g))	—	—	27,115	27,115
Long-term portion of forward sales liability (Note 2(h))	28,346	—	(253)	28,093
Long-term liabilities relating to assets held for sale	15,862	—	—	15,862
	<u>285,102</u>	<u>(10,522)</u>	<u>25,152</u>	<u>299,732</u>

##### **Non-controlling interest**

	3,712	—	—	3,712
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##### *Shareholders' equity:*

Common shares (Note 2(c))	1,625,994	—	9,542	1,635,536
Contributed surplus (Notes 2(c), 4)	19,153	—	33	19,186
Warrants (Note 2(g))	24,403	—	(24,403)	—
Share purchase loans	(295)	—	—	(295)
Retained earnings (Notes 2(a),(b),(c),(d),(f),(g),(h))	108,932	(13,529)	(21,717)	73,686
Accumulated other comprehensive income (loss) (Note 2(e))	(4,836)	—	1,417	(3,419)
	<u>1,773,351</u>	<u>(13,529)</u>	<u>(35,128)</u>	<u>1,724,694</u>
	<u>2,278,676</u>	<u>(57,688)</u>	<u>(10,345)</u>	<u>2,210,643</u>

## Notes to U.S. GAAP Reconciliation:

### 1. Restatement of consolidated financial statements:

The costs associated with the Gold Fields Ghana Limited ("Tarkwa") and Abosso Goldfields Limited ("Damang") stripping programs were capitalized as betterments under Canadian GAAP. Under U.S. GAAP, the Company's accounting policy is to account for stripping costs in accordance with Emerging Issues Task Force (EITF) 04-6 "Accounting for Stripping Costs Incurred during Production in the Mining Industry" ("EITF 04-6") and Statement of Financial Accounting Standards (SFAS) 151, Inventories. EITF 04-6 requires that stripping costs incurred during production be treated as variable inventory costs. The requirements of EITF 04-6 were effective for the Company's fiscal year beginning January 1, 2006, with the effect of initially applying the EITF to be recognized as a cumulative effect adjustment recorded in the opening balance of retained earnings in the year of adoption. The above noted stripping costs were not previously identified as a reconciling item between Canadian and U.S. GAAP and the Company has restated its reconciliation with U.S. GAAP to account for stripping costs in accordance with EITF 04-6.

The following is a summary of the significant effects of the restatement on the Company's consolidated balance sheets as of December 31, 2007 and 2006 under U.S. GAAP and its consolidated statements of earnings under U.S. GAAP for the fiscal years ended December 31, 2007 and 2006. The impact of the adoption of EITF 04-6 on retained earnings as at January 1, 2006 with respect to these stripping costs was not material.

(000's except per share amounts)	December 31, 2007			December 31, 2006		
	As previously reported	Adjustment	As restated	As previously reported	Adjustment	As restated
	\$	\$	\$	\$	\$	\$
<b>Consolidated Balance Sheets</b>						
Equity investments	217,687	(14,044)	203,643	195,181	(6,212)	188,969
Retained earnings	11,124	(14,044)	(2,920)	79,898	(6,212)	73,686
<b>Consolidated Statement of Earnings</b>						
Equity earnings	71,606	(7,832)	63,774	102,328	(6,212)	96,116
Net earnings (loss) from continuing operations, U.S. GAAP	(51,149)	(7,832)	(58,981)	65,082	(6,212)	58,870
Net income (loss) for the year, U.S. GAAP	(51,149)	(7,832)	(58,981)	65,175	(6,212)	58,963
Basic and diluted net earnings (loss) from continuing operations per share	(0.17)	(0.03)	(0.20)	0.35	(0.03)	0.32
Basic and diluted net earnings (loss) per share	(0.17)	(0.03)	(0.20)	0.35	(0.03)	0.32

### 2. Notes to the U.S. GAAP reconciliation:

#### a) *Equity Method Investments in Sadiola, Yatela, Tarkwa and Damang:*

Under Canadian GAAP, the Company accounts for its interests in the Sadiola and Yatela joint ventures by the proportionate consolidation method and its interest in the Tarkwa and Damang mines under the equity method as working interests. Under U.S. GAAP, the Company is required to equity account for all of its investments and record in earnings its proportionate share of their net income measured in accordance with U.S. GAAP.

For equity method investments, the accounting for these investments represents the aggregate of: (a) capital contributions to the joint ventures, (b) the Company's proportionate share of the net earnings or loss of the joint ventures, net of amortization of the purchase price adjustment and (c) distributions from the joint ventures.

For U.S. GAAP purposes, the Company's share of earnings from its investments have been adjusted for the following items:

**(i) Exploration and development costs:**

Under U.S. GAAP, the Company is required to expense all costs prior to the completion of a definitive feasibility study which establishes proven and probable reserves. Under Canadian GAAP, costs subsequent to establishing that a property has mineral resources which have the potential of being economically recoverable, are capitalized.

**(ii) Start-up costs:**

U.S. GAAP requires start-up costs to be expensed as incurred. Canadian GAAP allows start-up costs to be capitalized until commercial production is established.

**(iii) Deferred stripping costs:**

Under Canadian GAAP, the Company capitalized stripping costs incurred during the year relating to betterments at Yatela, Tarkwa and Damang. These costs will be amortized on a units-of-production basis over the reserves that directly benefit from the stripping activity. Under U.S. GAAP, the Company accounts for stripping costs in conjunction with EITF 04-6, and Statement of Financial Accounting Standards (SFAS) 151, Inventories.

**(iv) Future income taxes:**

Tax adjustments related to the above items.

**b) Exploration Expensed:**

Under U.S. GAAP, the Company is required to expense all costs prior to the completion of a definitive feasibility study which establishes proven and probable reserves. Under Canadian GAAP, costs subsequent to establishing that a property has mineral resources which have the potential of being economically recoverable, are capitalized.

**c) Stock-based compensation:**

Effective January 1, 2006, the Company adopted SFAS 123(R), Share-Based Payments, to account for share based payments to employees, directors and consultants. The adoption of SFAS 123(R) did not have a material impact on stock-based compensation expense for 2006. Prior to January 1, 2006, the Company accounted for stock-based compensation in accordance with SFAS 123.

**d) Royalty Interests:**

Under Canadian GAAP, depreciation and amortization of royalty interests is calculated on the units-of-production method based upon the estimated mine life corresponding to the property's reserves and resources whereas under U.S. GAAP, the calculations are made based upon proven and probable mineable reserves. This results in a higher amortization charge under U.S. GAAP for revenue producing royalties.

**e) Marketable securities:**

Under Canadian GAAP, since January 1, 2007, marketable securities and debenture receivable are classified as available-for-sale assets and are measured at fair value using the last quoted price. Unrealized gains or losses related to changes in market value as well as the related tax impact are accounted for in other comprehensive income (OCI) until the marketable security is sold or other than temporarily impaired. When it is sold or other than temporarily impaired, the accumulated variation in OCI is reversed and the actual gain or loss on disposal is accounted for in the statement of earnings. The Company also owns warrants included in marketable securities. These warrants were measured at fair value using the Black-Scholes pricing model. Unrealized gains or losses related to changes in market value are reported under "non-hedge derivative gain or loss" in the consolidated statement of earnings. Before January 1, 2007, investments in marketable securities were recorded at cost under Canadian GAAP.

For all periods presented under U.S. GAAP, marketable securities are accounted as per the rules adopted under Canadian GAAP on January 1, 2007.

**f) Gold receivable:**

Under Canadian GAAP, since January 1, 2007, gold receivable is considered a hybrid instrument composed of a receivable and an embedded derivative that must be accounted for separately. The receivable is accounted for as an interest bearing receivable, with accrued interest charged to earnings. The embedded derivative is marked-to-market at each balance sheet date based on the change in gold price with the variation charged to earnings under "non-hedge derivative gain or loss". Before January 1, 2007, the gold receivable was revaluated at each balance sheet date at the current spot price and the variation was accounted for under the "non-hedge derivative gain" caption in the statement of earnings. The discount was amortized up to the time of deliveries and accounted for under the "investment income" caption in the statement of earnings.

For all periods presented under U.S. GAAP, the gold receivable was accounted for in the same manner as the new Canadian standards adopted in January 2007.

**g) Warrants:**

Under Canadian GAAP, warrants to purchase common shares are accounted for as a component of shareholders' equity. Under U.S. GAAP, issuers having warrants with an exercise price denominated in a currency other than the issuer's functional currency are required to treat the fair value of the warrants as a liability and to mark to market those warrants through net earnings.

**h) Forward sales liability:**

Under Canadian GAAP, forward gold sales contracts for the Mupane mine are accounted for as normal purchase and sale contracts from the date of acquisition. Under U.S. GAAP, the forward contracts were accounted for as normal purchase and sale contracts from June 26, 2006, the date documentation of the accounting treatment for these contracts was finalized. Prior to June 26, 2006, the forward contracts were accounted for on a mark-to-market basis.

### 3. Equity method investments:

The changes in the Company's equity method investments pursuant to U.S. GAAP are as follows:

<u>(in 000's)</u>	<u>2007— restated</u>	<u>2006— restated</u>	<u>2005</u>
	\$	\$	\$
Equity method investments, beginning of year	<b>188,969</b>	192,868	203,465
Net earnings	<b>63,774</b>	96,116	26,713
Distributions received	<b>(49,100)</b>	(100,015)	(37,310)
Equity method investments, end of year	<b><u>203,643</u></b>	<u>188,969</u>	<u>192,868</u>

Condensed balance sheet information for the Company's equity method investments is summarized below:

<u>(in 000's)</u>	<u>2007</u>				
	<u>Tarkwa</u>	<u>Damang</u>	<u>Sadiola</u>	<u>Yatela</u>	<u>Other</u>
	\$	\$	\$	\$	\$
Current assets	161,238	38,730	78,371	56,848	362
Long-term assets, net	488,021	37,926	217,463	50,938	—
	<u>649,259</u>	<u>76,656</u>	<u>295,834</u>	<u>107,786</u>	<u>362</u>
Current liabilities	63,852	19,243	38,826	56,025	176
Long-term obligations and other	114,397	7,608	28,126	6,408	—
Equity	471,010	49,805	228,882	45,353	186
	<u>649,259</u>	<u>76,656</u>	<u>295,834</u>	<u>107,786</u>	<u>362</u>

<u>(in 000's)</u>	<u>2006</u>				
	<u>Tarkwa</u>	<u>Damang</u>	<u>Sadiola</u>	<u>Yatela</u>	<u>Other</u>
	\$	\$	\$	\$	\$
Current assets	136,550	40,884	117,176	61,010	362
Long-term assets, net	393,894	33,852	163,542	42,640	—
	<u>530,444</u>	<u>74,736</u>	<u>280,718</u>	<u>103,650</u>	<u>362</u>
Current liabilities	64,333	15,323	55,160	31,475	176
Long-term obligations and other	89,201	8,413	9,182	7,730	—
Equity	376,910	51,000	216,376	64,445	186
	<u>530,444</u>	<u>74,736</u>	<u>280,718</u>	<u>103,650</u>	<u>362</u>

Condensed income statement information for the Company's equity method investments is summarized below:

(in 000's)	2007				
	Tarkwa	Damang	Sadiola	Yatela	Other
	\$	\$	\$	\$	\$
Revenue	456,608	124,931	267,911	208,845	—
Expenses	362,508	126,127	210,408	147,935	—
Net earnings	94,100	(1,196)	57,503	60,910	—

(in 000's)	2006				
	Tarkwa	Damang	Sadiola	Yatela	Other
	\$	\$	\$	\$	\$
Revenue	433,974	130,836	300,726	214,500	—
Expenses	321,429	123,476	205,429	121,398	—
Net earnings	112,545	7,360	95,297	93,102	—

(in 000's)	2005				
	Tarkwa	Damang	Sadiola	Yatela	Other
	\$	\$	\$	\$	\$
Revenue	321,074	102,048	198,139	110,250	—
Expenses	248,397	92,889	174,600	105,423	(760)
Net earnings	72,677	9,159	23,539	4,827	760

#### 4. Contributed Surplus:

(in 000's)	2007	2006	2005
Balance, beginning of year	19,186	7,277	9,466
Stock-based compensation	2,855	3,102	1,240
Exercise of share options	(1,974)	(4,255)	(3,429)
Cambior purchase consideration	—	13,062	—
<b>Balance, end of year</b>	<b>20,067</b>	<b>19,186</b>	<b>7,277</b>

#### 5. Stock-based compensation:

A summary of the status of the Company's nonvested share options as of December 31, 2007 and the changes during the year ended December 31, 2007, is presented below:

	Awards	Weighted Average Grant-Date Fair-value
Nonvested as of January 1, 2007	2,034,998	2.86
Granted	1,976,000	2.62
Vested	829,997	2.71
Forfeited	627,000	2.89
Nonvested, December 31, 2007	2,554,001	2.71

The weighted average grant-date fair value of options granted during 2007 was \$2.62 (2006—\$3.08, 2005—\$2.27).

The total intrinsic value of options exercised during 2007 was \$4.9 million (2006—\$10.0 million, 2005—\$6.2 million). The total fair value of options that vested during 2007 was \$2.2 million (2006—\$1.2 million, 2005—\$1.3 million).

As at December 31, 2007 and 2006, the aggregate intrinsic value of options outstanding was \$Nil and \$12.9 million, respectively, while the aggregate intrinsic value of the options that are currently exercisable was \$1.7 million and \$12.6 million, respectively.

As at December 31, 2007, there was \$2.8 million of total unrecognized compensation costs related to non-vested stock options. The Company expects to recognize this expense over a weighted average period of 1.9 years.

## 6. Long Term Debt:

The priority in which the Company's long term debt will be repaid is as follows:

<u>(in 000's)</u>	<u>\$</u>
Credit facility	4,000
Financing agreement with Hydro-Quebec	1,174
Other	327
Non-participating shares	800
Purchase price payable—Camp Caiman	3,928
	<u>10,229</u>
Less: Current portion	(4,533)
Long-term portion	<u><u>5,696</u></u>

## 7. Earnings per share from discontinued operations:

The Company recorded net earnings from discontinued operations for the years ended December 31, 2007, 2006 and 2005 of Nil, \$0.1 million and Nil, respectively. Net earnings from discontinued operations did not result in any changes in basic or diluted earnings per share for any of the periods presented.

## 8. Income taxes:

The Company's future tax liability for each tax jurisdiction was as follows:

<u>(in 000's)</u>	<u>2007</u>	<u>2006</u>
	<u>\$</u>	<u>\$</u>
Suriname	98,585	134,093
Canada	29,940	12,284
Tanzania	11,587	20,919
Botswana	—	8,279
Peru	5,039	4,791
	<u><u>145,151</u></u>	<u><u>180,366</u></u>

## 9. Income tax uncertainty:

Income tax liabilities as of December 31, 2007 included a total of \$2.9 million for unrecognized income tax benefits, excluding accrued interest and penalties. A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

<u>(in 000's)</u>	<u>\$</u>
Balance at January 1, 2007	2,884
Additions based on tax positions related to the current year	—
Additions related to tax positions of prior years	—
Settlements of tax positions	—
<b>Balance as at December 31, 2007</b>	<b><u>2,884</u></b>

As at December 31, 2007, \$1.1 million of income tax for unrecognized tax benefits, if recognized in future periods, would impact the Company's effective tax rate. The Company does not believe that there will be any material changes in its unrecognized tax positions over the next twelve months.

The Company recognizes interest and penalty expense related to unrecognized tax benefits in interest expense in the consolidated statement of earnings. No interest or penalties were recorded in the year ended December 31, 2007. As at December 31, 2007, the Company did not have any accrued interest or penalties with respect to its unrecognized tax benefits recorded on its consolidated balance sheet.

In some cases, the Company's tax positions are related to years that remain subject to examination by tax authorities. The following table outlines the open years, by tax jurisdiction, as at December 31, 2007:

<u>Jurisdiction</u>	<u>Open Years:</u>
Canada	2004 to present
Suriname	2005 to present
Mali	2007 to present

## 10. Receivables and other current assets:

Receivables and other current assets on the Company's consolidated balance sheet consist of the following:

<u>(in 000's)</u>	<u>2007</u>	<u>2006</u>
	<u>\$</u>	<u>\$</u>
Trade receivables	33,380	24,516
Other receivables	19,625	9,983
Prepaid expenses	6,077	7,309
Other current assets	—	1,739
	<b><u>59,082</u></b>	<b><u>43,547</u></b>

## 11. Other intangible assets:

The weighted average amortization period for the Company's favorable supplier contracts is approximately 10 years. The estimated amortization expense for the Company's other intangible assets for each of the next five years and thereafter is as follows:

<u>(in 000's)</u>	<u>Amortization of other intangible assets</u>
	\$
2008	3,059
2009	3,059
2010	3,059
2011	582
2012	356
Thereafter	4,988
	<u>15,103</u>

## 12. Accounts payable and accrued liabilities:

Accounts payable & accrued liabilities on the Company's consolidated balance sheet consist of the following:

<u>(in 000's)</u>	<u>2007</u>	<u>2006</u>
	\$	\$
Trade payables	47,124	66,452
Accrued liabilities	42,341	8,981
Taxes payable	—	10,015
Other	—	656
	<u>89,465</u>	<u>86,104</u>

## 13. Recently issued accounting pronouncements:

### (a) Accounting for uncertainty in income taxes:

In June 2006, the FASB issued FIN 48 "Accounting for Uncertainty in Income Taxes—an interpretation of FASB Statement No. 109" ("FIN 48"). FIN 48 provides guidance on the recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. FIN 48 requires that the Company recognize in its financial statements the impact of a tax position if that position is more likely than not of being sustained on audit, based on the technical merits of the position. It also provides criteria for the derecognition, classification, interest and penalties, accounting in interim periods and disclosure. The interpretation is effective for fiscal years beginning after December 15, 2006 with the cumulative effect of the change in accounting principle recorded as an adjustment to the opening balance of retained earnings. Adoption of this statement did not have a material impact on the Company's financial statements.

### (b) Fair value measurements:

In September 2006, the FASB issued SFAS 157, "Fair Value Measurements" ("SFAS 157"), which defines fair value, establishes a framework for measuring fair value and a framework for measuring assets and liabilities at fair values when a particular standard describes it. In

addition, SFAS 157 prescribes a more enhanced disclosure of fair value measures and requires additional expanded disclosure when non-market data is used to assess fair values. The provisions of SFAS 157 are effective for fiscal years beginning after November 15, 2007.

In February 2008, the FASB issued FSP FAS157-2, which delays the effective date of FAS 157 for nonfinancial assets or liabilities that are not required or permitted to be measured at fair value on a recurring basis to fiscal years beginning after November 15, 2008, and interim periods within those years. The Company is currently evaluating the impact that FSP FAS 157-2 may have on its financial statements.

**(c) Fair value option for financial assets and financial liabilities:**

In February 2007, the FASB issued SFAS No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities—Including an Amendment of FASB Statement No. 115". This pronouncement permits entities to use the fair value method to measure certain financial assets and liabilities by electing an irrevocable option to use the fair value method at specific election dates. After election of the option, subsequent changes in fair value would result in the recognition of unrealized gains or losses as period costs during the period the change occurred. SFAS No. 159 becomes effective as of the beginning of the first fiscal year that begins after November 15, 2007, with early adoption permitted. However, entities may not retroactively apply the provisions of SFAS No. 159 to fiscal years preceding the date of adoption. The Company is currently evaluating the impact that SFAS No. 159 may have on its financial statements.

**(d) Business combinations:**

The FASB issued, FAS 141(R), Business combinations. This pronouncement retains the fundamental requirements in FAS 141 that the acquisition method of accounting be used for all business combinations and for an acquirer to be identified for each business combination. The following are some of the significant changes this new statement makes to how the acquisition method is applied:

- Measuring the assets acquired, the liabilities assumed, and any non-controlling interest at their fair values;
- Recognizing assets acquired and liabilities assumed arising from contingencies;
- Recognizing contingent consideration at the acquisition date, measured at its fair value;
- Recognizing a gain in the event of a bargain purchase (i.e. previously negative goodwill).

This pronouncement will apply prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. The Company will adopt this pronouncement accordingly.

**(e) Non-controlling interests in consolidated financial statements:**

The FASB issued FAS 160, Non-controlling interests in consolidated financial statements which amends ARB 51 to establish accounting and reporting standards for a non-controlling interest in a subsidiary and for deconsolidation of a subsidiary. This pronouncement will apply prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. The Company will adopt this pronouncement accordingly.

QuickLinks

Exhibit 99.4

IAMGOLD Corporation Reconciliation with United States Generally Accepted Accounting Principles—Item 18 Years Ended December 31, 2007, 2006 and 2005

**AUDITORS' REPORT ON RECONCILIATION WITH UNITED STATES  
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—ITEM 18**

To the Board of Directors of IAMGOLD Corporation

On March 27, 2008, we reported on the consolidated balance sheets of IAMGOLD Corporation (the "Company") as at December 31, 2007 and 2006 and the consolidated statements of earnings, comprehensive income (loss), retained earnings and cash flows for each of the years in the three-year period ended December 31, 2007, which are included in or incorporated by reference in the annual report on Form 40-F. In connection with our audits of the aforementioned consolidated financial statements, we also have audited the related supplemental restated note entitled "Reconciliation with United States Generally Accepted Accounting Principles—Item 18" included in Amendment No. 2 to Form 40-F. This supplemental restated note is the responsibility of the Company's management. Our responsibility is to express an opinion on this supplemental note based on our audits.

In our opinion, such supplemental restated note, when considered in relation to the basic consolidated financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 27, 2008, except as to notes 1 and 3 through 12,  
which are as of March 3, 2009

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QuickLinks

Exhibit 99.6

AUDITORS' REPORT ON RECONCILIATION WITH UNITED STATES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—  
ITEM 18

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors of IAMGOLD Corporation

We consent to the inclusion in this annual report on Form 40-F/A of:

- our auditors' report dated March 27, 2008 on the consolidated balance sheets of IAMGOLD Corporation ("the Company") as at December 31, 2007 and 2006 and the consolidated statements of earnings, comprehensive income (loss), retained earnings and cash flows for each of the years in the three-year period ended December 31, 2007;
- our Comments by Auditors for US Readers on Canada-US Reporting Differences, dated March 27, 2008; and
- our Report of Independent Registered Public Accounting Firm dated March 27, 2008 on the Company's internal control over financial reporting as of December 31, 2007.

each of which is contained in or incorporated by reference in this annual report on Form 40-F/A of the Company for the fiscal year ended December 31, 2007.

We also consent to the incorporation by reference of the above reports in the registration statement (No. 333-142127) on Form S-8.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 27, 2008

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QuickLinks

Exhibit 99.7

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

**CERTIFICATION**

I, Joseph F. Conway, certify that:

1. I have reviewed this annual report on Form 40-F of IAMGOLD Corporation;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: March 9, 2009

By: /s/ JOSEPH F. CONWAY

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Joseph F. Conway  
*Chief Executive Officer*

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## CERTIFICATION

I, Carol Banducci, certify that:

1. I have reviewed this annual report on Form 40-F of IAMGOLD Corporation;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: March 9, 2009

By: /s/ CAROL BANDUCCI

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Carol Banducci  
*Chief Financial Officer*

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QuickLinks

Exhibit 99.8

CERTIFICATION  
CERTIFICATION

**CERTIFICATION PURSUANT TO  
18 U.S.C. §1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the annual report of IAMGOLD Corporation (the "Company") on Form 40-F for the period ended December 31, 2007 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph F. Conway, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

March 9, 2009

/s/ JOSEPH F. CONWAY

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Joseph F. Conway  
Chief Executive Officer

A signed original of this written statement required by Section 906 has been provided to IAMGOLD Corporation and will be retained by IAMGOLD Corporation and furnished to the Securities and Exchange Commission or its staff upon request.

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**CERTIFICATION PURSUANT TO  
18 U.S.C. §1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the annual report of IAMGOLD Corporation (the "Company") on Form 40-F for the period ended December 31, 2007 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Carol Banducci, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

March 9, 2009

/s/ CAROL BANDUCCI

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Carol Banducci  
Chief Financial Officer

A signed original of this written statement required by Section 906 has been provided to IAMGOLD Corporation and will be retained by IAMGOLD Corporation and furnished to the Securities and Exchange Commission or its staff upon request.

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QuickLinks

Exhibit 99.9

CERTIFICATION PURSUANT TO 18 U.S.C. §1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

CERTIFICATION PURSUANT TO 18 U.S.C. §1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors of IAMGOLD Corporation

We consent to the inclusion in this annual report on Form 40-F/A of our auditors' report on the restated Reconciliation with United States Generally Accepted Accounting Principles—Item 18 dated March 27, 2008, except for notes 1 and 3 through 12, which are as of March 3, 2009, which is contained in or incorporated by reference in this annual report on Form 40-F/A of the Company for the fiscal year ended December 31, 2007.

We also consent to the incorporation by reference of the above reports in the registration statement (No. 333-142127) on Form S-8.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 3, 2009

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QuickLinks

Exhibit 99.39

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM