



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

February 12, 2008

Ms. Carol Banducci  
Chief Financial Officer  
Iamgold Corporation  
401 Bay Street, Suite 3200  
P.O. Box 153  
Toronto, Ontario, M5H 2Y4 CANADA

**Re: Iamgold Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2006**  
**Filed April 3, 2007**  
**File No. 1-31528**

Dear Ms. Banducci:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Senior Assistant  
Chief Accountant