



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2013

Via E-mail

Ms. Carol Banducci  
Chief Financial Officer  
IAMGOLD Corporation  
401 Bay Street, Suite 3200  
Toronto, Ontario, M5H 2Y4  
CANADA

**Re: IAMGOLD Corporation  
Form 40-F for the Fiscal Year Ended December 31, 2012  
Filed March 26, 2013  
File No. 1-31528**

Dear Ms. Banducci:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director