



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