

MINERA ANDES INC /WA
Form 40-F/A
July 30, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 40-F/A
Amendment No. 2

(Check one)

[]

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

OR

[X]

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

For the fiscal year ended December 31, 2008

Commission file number 000-22731

MINERA ANDES INC.

(Exact name of Registrant as specified in its charter)

Alberta, Canada

1040

Not applicable

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(Jurisdiction of incorporation or organization)

(Primary Standard Industrial Classification Code Number (if applicable))

(I.R.S. Employer Identification Number (if applicable))

111 E. Magnesium Road, Suite A, Spokane, Washington 99208

(509) 921-7322

(Address and telephone number of Registrant's principal executive offices)

Brad Wiggins, Theodora Oringer Miller and Richman PC
2029 Century Park East, Sixth Floor
Los Angeles, CA 90067-2907
1-310-557-2009

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

Title of each class
None

Name of each exchange on which registered:
N/A

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

Common shares without par value

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 by the annual report:

190,158,851 Common Shares

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities 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

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

Minera Andes Inc. is filing this Amendment No. 2 to its Annual Report on Form 40-F for the fiscal year ended December 31, 2008 for the purpose of filing amended and restated Audited Consolidated Financial Statements of the Corporation for the fiscal year ended December 31, 2008, including the Report of Independent Registered Chartered Accountants with respect thereto. In addition, the Corporation is including in this Amendment No. 2 its amended and restated Management's Discussion and Analysis for the fiscal year ended December 31, 2008. As a result, by this Amendment No. 2, Minera Andes Inc. is amending its Annual Report on Form 40-F for the fiscal year ended December 31, 2008 in order to amend and restate Exhibits 99.2, 99.3, 99.4, 99.6, 99.7, 99.8, 99.9 and 99.10 thereto.

The amended and restated Audited Consolidated Financial Statements included in this Amendment No. 2 have been prepared in accordance with Canadian GAAP and have been reconciled to United States GAAP in Note 17 to those financial statements.

Other than as expressly set forth above, this Amendment No. 2 does not, and does not purport to, update or restate the information in any Item of the Annual Report on Form 40-F or reflect any events that have occurred after the Form 40-F was initially filed.

DISCLOSURE CONTROLS AND PROCEDURES

After re-evaluating the effectiveness of the Corporation's disclosure controls and procedures as required by Exchange Act Rule 13a-15(b) and Rule 15d-15(b), the Chief Executive Officer and Chief Financial Officer of the Corporation have concluded that, as of the end of the Corporation's fiscal year covered by this Form 40-F Annual Report, the Corporation's disclosure controls and procedures were effective to ensure that material information required to be disclosed by the Corporation in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and accumulated and communicated to the Corporation's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

**MANAGEMENT'S ANNUAL REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING**

Management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Exchange Act Rules 13a-15(f) and 15d-15(f). The Corporation's system of internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with GAAP in Canada and in the United States.

Management recognizes that effective internal control over financial reporting may nonetheless not prevent or detect all possible misstatements or frauds. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Management has re-evaluated the effectiveness of the Corporation's internal control over financial reporting as of December 31, 2008 based on the framework in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based on this evaluation, management concluded that, as of December 31, 2008, the Corporation maintained effective internal control over financial reporting.

UNDERTAKING

The Corporation undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the SEC staff, and to furnish promptly, when requested to do so by the SEC 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, and transactions in such securities.

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.

MINERA ANDES INC.

Registrant

By: /s/ Robert R. McEwen
Robert R. McEwen, Interim President and
Chief Executive Officer

By: /s/ Henry A. John
Henry A. John, Principal
Accounting and Financial Officer

Date: July 30, 2009

Date: July 30, 2009

EXHIBIT INDEX

| Exhibit | Description |
|----------------|---|
| 99.1* | Annual Information Form |
| <u>99.2</u> | <u>Amended and Restated Audited Consolidated Financial Statements</u> |
| <u>99.3</u> | <u>Report of Independent Registered Chartered Accountants</u> |
| <u>99.4</u> | <u>Amended and Restated Management's Discussion and Analysis</u> |
| 99.5* | Code of Business Conduct and Ethics |
| <u>99.6</u> | <u>Consent of BDO Dunwoody LLP</u> |
| <u>99.7</u> | <u>Chief Executive Officer's Section 302 Certification</u> |
| <u>99.8</u> | <u>Chief Financial Officer's Section 302 Certification</u> |
| <u>99.9</u> | <u>Chief Executive Officer's Section 906 Certification</u> |
| <u>99.10</u> | <u>Chief Financial Officer's Section 906 Certification</u> |
| 99.11 | NI 43-101 Technical Report – San Jose Property, Santa Cruz Province, Argentina (incorporated by reference to Exhibit 99.9 to our Annual Report on Form 40-F for the fiscal year ended December 31, 2007, filed on March 31, 2008) |
| 99.12 | NI 43-101 Technical Report – Los Azules Copper Project, San Juan Province, Argentina (Los Azules Project) (incorporated by reference to Exhibit 99.1 to our Form 6-K/A, furnished on March 27, 2009) |

*Previously filed as an exhibit to our Annual Report on Form 40-F for the fiscal year ended December 31, 2008, filed on April 1, 2009.