

MERIDIAN GOLD INC
Form SC TO-T/A
November 05, 2007

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE TO/A

TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1) OF THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No. 26)

Meridian Gold Inc.

(Name of Subject Company)

Yamana Gold Inc.

(Name of Filing Persons (Offeror))

Common Stock

(Title of Class of Securities)

589975101

(CUSIP Number of Class of Securities)

Jacqueline Jones
Yamana Gold Inc.
150 York Street, Suite 1102
Toronto, Ontario M5H 3S5
Canada
(416) 815-0220

(Name, address and telephone number of person authorized to receive notices
and communications on behalf of filing persons)

Copies to:

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(416) 367-7370

(416) 869-5300

CALCULATION OF FILING FEE

Transaction Valuation (1): \$3,371,197,402

Amount of Filing Fee (2): \$103,495.76

(1)

Estimated solely for the purpose of calculating the registration fee in accordance with Rule 0-11(d) and Rule 0-11(a)(4) of the Securities Exchange Act of 1934, as amended. The transaction valuation is equal to the product of (i) (a) \$32.95, which is the average of high and low sale prices of Meridian common shares as reported on the New York Stock Exchange on September 26, 2007, and (b) 102,312,516, which is the estimated number of outstanding Meridian common shares as of September 23, 2007 (assuming full conversion of all outstanding exercisable options and warrants for Meridian common shares).

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(2) The amount of the filing fee is calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount previously paid: **\$20,900.59**
Form or Registration No.: **Schedule TO**
Filing Party: **Yamana Gold Inc.**
Date Filed: **July 20, 2007**

Amount previously paid: **\$81,607.30**
Form or Registration No.: **Form F-10**
Filing Party: **Yamana Gold Inc.**
Date Filed: **September 27, 2007**

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third-party tender offer subject to Rule 14d-1.

issuer tender offer subject to Rule 13e-4.

going private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer:

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This Amendment No. 26 (this "Amendment") amends and supplements the Tender Offer Statement on Schedule TO filed July 20, 2007 (as so amended, the "Schedule TO") by Yamana Gold Inc., a corporation incorporated under the laws of Canada ("Yamana").

The Schedule TO relates to the offer by Yamana to purchase all of the outstanding common shares of Meridian Gold Inc. ("Meridian") on the basis of 2.235 Yamana common shares plus Cdn\$7.00 in cash for each Meridian common share, together with the associated rights under the shareholder rights plan of Meridian, and including the common shares of Meridian that may become outstanding after the date of the Offer (the "Offer") but before the expiry time of the Offer upon the exercise of stock options or other securities of Meridian that are convertible into or exchangeable or exercisable for common shares of Meridian. The Offer is subject to the terms and conditions set forth in the Offer and Circular, dated July 19, 2007 (the "Offer and Circular") as amended by the Notice of Variation and Extension, dated August 14, 2007, filed as Exhibit (a)(1)(Q) to the Schedule TO, the Notice of Extension, dated September 12, 2007 filed as Exhibit (a)(1)(U) to the Schedule TO, the Notice of Variation and Extension dated September 20, 2007 filed as Exhibit (a)(1)(V) to the Schedule TO, the Notice of Variation and Extension dated September 27, 2007 filed as Exhibit (a)(1)(W) to the Schedule TO and the Notice of Extension and Subsequent Offering Period filed as Exhibit (a)(1)(X) to the Schedule TO.

As permitted by General Instruction F to Schedule TO, the information set forth in the Offer and Circular, the Letter of Transmittal and the Notice of Guaranteed Delivery, including all schedules, exhibits and annexes thereto, is hereby expressly incorporated by reference in response to all items of information required to be included in, or covered by, this Schedule TO and is supplemented by the information specifically provided herein.

Capitalized terms used herein and not defined herein have the respective meanings assigned to such terms in the Offer and Circular, as supplemented and amended. Except as specifically provided herein, this amendment does not modify any of the information previously reported on the Schedule TO.

This Amendment No. 26 constitutes the final amendment to the Schedule TO required by Rule 14d-3(b)(2) under the Securities Exchange Act of 1934, as amended.

Item 8. Interest in the Securities of the Subject Company

Item 11. Additional Information

Items 8 and 11 of the Schedule TO are hereby amended and supplemented to include the following:

At 12:00 a.m. (Toronto time) on November 2, 2007, the Offer expired. Based on information provided by the Depositary, as of such time, approximately 13,300,000 Common Shares were tendered pursuant to the Offer, including Common Shares tendered pursuant to notices of guaranteed delivery. Such Common Shares constituted approximately 90% of the outstanding Common Shares.

Upon the terms and subject to the conditions of the support agreement, Yamana and Meridian will take all necessary action so that Yamana may acquire all of the Common Shares not acquired by the Offerors under the Offer. Yamana expects to complete the acquisition of the Common Shares that were not tendered pursuant to the Offer through a plan of arrangement.

On November 5, 2007, Yamana issued a press release announcing the final results of the Offer. The full text of the press release is filed as Exhibit (a)(4)(KK) hereto and is incorporated by reference herein.

Item 12. Exhibits

Item 12 of the Schedule TO is amended and supplemented by adding the following:

| Exhibit | Description |
|----------------|--|
| (a)(4)(KK) | Press release issued by Yamana (filed herewith). |

SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

YAMANA GOLD INC.

By: /s/ CHARLES MAIN

Charles Main
Vice President, Finance and Chief Financial Officer

Date: November 5, 2007

EXHIBIT INDEX

| Exhibit | Description |
|----------------|--|
| (a)(4)(KK) | Press release issued by Yamana (filed herewith). |

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SIGNATURES

EXHIBIT INDEX