

RIO TINTO PLC
Form 11-K/A
July 10, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 11-K/A

(Mark One)

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

For the fiscal year ended December 31, 2007

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____.

Commission file number 001-10533

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

RIO TINTO AMERICA INC. SAVINGS PLAN

B. Name of the issuer of the securities held pursuant to the plan and the address of its principal executive office:

Rio Tinto plc
5 Aldermanbury Square
London EC2V 7HR
United Kingdom

EXPLANATORY NOTE

This Amendment to the Annual Report on Form 11-K of the RIO TINTO AMERICA INC. SAVINGS PLAN for the year ended December 31, 2007 filed with the Securities and Exchange Commission on June 30, 2008 (the "Form 11-K") is being filed solely for the purpose of correcting the following typographical errors, which were inadvertently included in the original filing: (1) Total Contributions on page 5 has been changed from \$43,841,936 to \$42,841,936, which is the correct sum of the inputs, and (2) a reference to "the Company" on page 17 has been moved to correct the original insertion of the reference in the wrong place. No other information contained in the Form 11-K is amended hereby.

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RIO TINTO AMERICA INC. SAVINGS PLAN

Financial Statements and Supplemental Schedules

As of December 31, 2007 and 2006 and for the Year Ended December 31, 2007

Together with Report of Independent Registered Public Accounting Firm

RIO TINTO AMERICA INC. SAVINGS PLAN
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Supplemental Schedules:	
Schedule H, Part IV, Line 4i –Schedule of Assets (Held at End of Year)	19 – 20
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All other schedules required by Section 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable to the Rio Tinto America Inc. Savings Plan.	

REPORT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM

The Rio Tinto America Benefits Compliance Committee
Rio Tinto America Inc. Savings Plan

We have audited the accompanying statements of assets available for benefits of the Rio Tinto America Inc. Savings Plan (the Plan) as of December 31, 2007 and 2006 and the related statement of changes in assets available for benefits for the year ended December 31, 2007. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets available for benefits of the Rio Tinto America Inc. Savings Plan as of December 31, 2007 and 2006 and the changes in assets available for benefits for the year ended December 31, 2007 in conformity with U.S. generally accepted accounting principles.

Our audits of the financial statements were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets (held at end of year) and delinquent contributions are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but is supplementary information required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management and have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ Tanner LC

Salt Lake City, Utah
June 27, 2008

RIO TINTO AMERICA INC. SAVINGS PLAN
Statements of Assets Available for Benefits

	2007	December 31, 2006
Assets		
Investments, at fair value	\$ 548,081,765	\$ 492,524,167
Receivables:		
Employee contributions	408,949	59,524
Employer contributions	409,721	30,838
Total receivables	818,670	90,362
Assets available for benefits, at fair value	548,900,435	492,614,529
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	690,931	1,326,661
Assets available for benefits	\$ 549,591,366	\$ 493,941,190

See accompanying notes to financial statements.

RIO TINTO AMERICA INC. SAVINGS PLAN
Statement of Changes in Assets Available for Benefits

Year Ended December 31, 2007

Additions to assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	\$ 24,234,903
Interest and dividends	38,347,129
Total investment income	62,582,032
Contributions:	
Employee	28,752,832
Employer	14,089,104
Total contributions	42,841,936
Transfers:	
From the U.S. Borax Inc. 401(k) Plan for Hourly Employees	386,016
From the Kennecott Corporation Savings Plan for Hourly Employees	1,171,841
Total transfers	1,557,857
Total additions	106,981,825
Deductions from assets attributed to:	
Benefits paid to participants	51,313,441
Administrative expenses	18,208
Total deductions	51,331,649
Net increase in assets available for benefits	55,650,176
Assets available for benefits:	
Beginning of year	493,941,190
End of year	\$ 549,591,366

See accompanying notes to financial statements.

RIO TINTO AMERICA INC. SAVINGS PLAN
Notes to Financial Statements

1. Description of
the Plan

The following brief description of the Rio Tinto America Inc. Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document and summary plan description for more complete information.

General

The Plan is a defined contribution plan covering (1) all non-represented employees of Rio Tinto America, Inc. and its affiliates (collectively, the Company or the Employer), as defined in the Plan document, and (2) employees covered by a collective bargaining agreement that provides for Plan participation. All eligible full-time employees of the Company can participate in the Plan immediately upon employment. Temporary and part-time employees are eligible after completing 1,000 hours of service during a 12-month period. Rio Tinto America, Inc. is an indirect wholly owned subsidiary of Rio Tinto plc (the Parent). The Plan was created effective January 1, 2003, by a merger of the Kennecott Savings and Investment Plan, the U.S. Borax Inc. Thrift Plan for Salaried Employees, and the Luzenac America, Inc. Investment Savings Plan. The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may elect under a salary reduction agreement to contribute to the Plan an amount not less than 1% and not more than 50% of their eligible compensation on a before-tax basis through payroll deductions. Contributions are limited by the IRC, which established a maximum contribution of \$15,500 (\$20,500 for participants over age 50) for the year ended December 31, 2007. Participants may also elect to make an after-tax contribution not less than 1% and not more than 50% of their eligible compensation. Total before-tax and after-tax contributions cannot exceed 50% of each participant's eligible compensation. Participant contributions are recorded in the period during which the amounts are withheld from participant earnings. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

RIO TINTO AMERICA INC. SAVINGS PLAN
Notes to Financial Statements
Continued

1. Description of
the Plan
Continued

Contributions - Continued

During the year ended December 31, 2007, the Company matching contributions criteria for the Plan was changed. Effective April 1, 2007 for new participants in the Plan (including new hires and transfers) and October 1, 2007 for current electing employees, the Company contributes 6.0% of eligible compensation (which includes ½ of compensation earned under a short-term bonus program) up to the Social Security Wage Base (\$97,500 for 2007) and 11.7% of eligible compensation over the Social Security Wage Base. For communication purposes, the Company refers to this new Company contribution as the Investment Partnership Plan (IPP). To be eligible for the IPP, current employees as of March 31, 2007, were required to elect not to continue to be credited with future Benefit Service under the Company-sponsored defined benefit pension plan, the Rio Tinto America Inc. Retirement Plan. Participants are not required to contribute to the Plan to receive IPP contributions. Participants are vested in IPP contributions based upon the following schedule:

Completed Years of Vesting	Vested %
Service	
One year	33.33%
Two years	66.37%
Three years	100.00%

In addition, the Company matches participants' contributions to the Plan at 100%, up to the first 6% of their eligible compensation, for all locations other than the represented hourly employees of Luzenac America, Inc. (Effective January 1, 2007, the Luzenac America, Inc. employees previously eligible for a Company match of 70%, up to the first 6% of their eligible compensation, became eligible for a Company match of 100%, up to the first 6% of their eligible compensation). Participants are immediately vested in their contributions and Company matching contributions plus actual earnings thereon.

The Company matches the participants' contributions to the Plan for the represented hourly employees of Luzenac America, Inc., not eligible for the IPP, based on the following:

RIO TINTO AMERICA INC. SAVINGS PLAN
Notes to Financial Statements
Continued

1. Description of
the Plan
Continued

Contributions - Continued