

WESTPORT INNOVATIONS INC
Form 40-F/A
October 16, 2015

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 40-F/A

(Amendment No. 2)

**.. 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, 2014

Commission file number: 001-34152

WESTPORT INNOVATIONS INC.

(Exact Name of Registrant as Specified in its charter)

| | | |
|--|---|--|
| Alberta (Province or other jurisdiction of incorporation or organization) | 3537 (Primary Standard Industrial Classification Code Number (if applicable)) | N/A (I.R.S. Employer Identification Number (if applicable)) |
|--|---|--|

Suite 101, 1750 West 75th Avenue

Vancouver, British Columbia, Canada V6P 6G2

(604) 718-2000

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

**C T Corporation System
111 Eighth Avenue
New York, NY 10011
(212) 590-9070**

(Name, address (including zip code) and telephone number (including area code) of agent for service in the United States)

Copies to:
**Gordon Caplan
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, New York 10019
(212) 728-8266**

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

| Title of Each Class: | Name of Each Exchange On Which Registered: |
|------------------------------------|---|
| Common Shares, no par value | NASDAQ Global Select Market |

Securities registered or to be registered pursuant to Section 12(g) of the Act: **N/A**

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: **N/A**

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 covered by the annual report: As at December 31, 2014, 63,480,722 common shares of the Registrant were issued and outstanding.

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

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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). x Yes " No

EXPLANATORY NOTE

Westport Innovations Inc. (the “**Company**” or the “**Registrant**”) is a Canadian issuer eligible to file its annual report pursuant to Section 13 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), on Form 40-F pursuant to the multi-jurisdictional disclosure system of the Exchange Act. The Company is a “foreign private issuer” as defined in Rule 3b-4 under the Exchange Act. Equity securities of the Company are accordingly exempt from Sections 14(a), 14(b), 14(c), 14(f) and 16 of the Exchange Act pursuant to Rule 3a12-3.

This Amendment No. 2 on Form 40-F (“**Amendment No. 2**”) amends the Company’s Annual Report on Form 40-F for the year ended December 31, 2014 filed with the Securities and Exchange Commission on March 9, 2015 (the “**Original Form 40-F**”), and the Company's Amended Annual Report on Form 40-F/A filed on July 23, 2015 (“**Amendment No.1**”). This Amendment No. 2 amends the Report of Independent Registered Public Accounting Firm on the internal control over financial reporting of the Company which is included in Amendment No.1. This Amendment No.2 is being filed to amend the Report of Independent Registered Public Accounting Firm on the Company's internal control over financial reporting to clarify the reference relating to the audit report on the Company's 2014 audited consolidated financial statements. This Amendment No.2 is also being filed to recast Note 23 "Segment Information" to our 2014 audited consolidated financial statements to reflect the change in operating segments made by the Company in the first quarter of 2015. Comparable prior period information has been recast to reflect our revised segment presentation. The related sections in Management’s Discussion and Analysis have also been updated to reflect the revised segment reporting.

Other than as discussed above, all information in the Original Form 40-F as amended by Amendment No.1 is unchanged and is not reproduced in this Amendment No. 2. This Amendment No. 2 does not reflect events occurring after the date of the Original Audited Annual Financial Statements and Amendment No. 1 nor does it modify or update disclosures affected by subsequent events. Accordingly, this Amendment No. 2 should be read in conjunction with the Original Form 40-F as amended by Amendment No. 1.

UNDERTAKING

The Company undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the SEC's 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; or transactions in said securities.

CONSENT TO SERVICE OF PROCESS

The Company previously filed an Appointment of Agent for Service of Process and Undertaking on Form F-X with the SEC on July 22, 2008, with respect to the class of securities in relation to which the obligation to file this annual report on Form 40-F arises.

EXHIBIT INDEX

The following exhibits have been filed as part of this annual report:

Exhibit Description

Annual Information

- 99.1 Annual Information Form of the Company for the year ended December 31, 2014 (as amended)
- 99.2 Audited consolidated financial statements of the Company and notes thereto for the years ended December 31, 2014, 2013 and 2012 together with the Reports of Independent Registered Public Accounting Firm thereon (as amended)
- 99.3 Management's Discussion and Analysis for the year ended December 31, 2014 (as amended)

Certifications

- 99.4 Certificate of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 99.5 Certificate of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 99.6 Certificate of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- 99.7 Certificate of Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

Consents

- 99.8 Consent of KPMG LLP
- 99.9 Consent of Deloitte LLP

Exhibits

- 101.1 XBRL Interactive Data File (as amended)

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/A and has duly caused this annual report to be signed on its behalf by the undersigned, thereto duly authorized.

**WESTPORT
INNOVATIONS INC.**

By: /s/ David R. Demers
Name: David R. Demers
Title: Chief Executive Officer

Date: October 15, 2015