

Great Lakes Dredge & Dock CORP
Form 10-K/A
March 27, 2015

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K/A

(Mark One)

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

For the fiscal year ended December 31, 2014

or

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

For the transition period from to

Commission file number: 001-33225

Great Lakes Dredge & Dock Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-5336063
(I.R.S. Employer
Identification No.)

2122 York Road, Oak Brook, IL
(Address of principal executive offices)

60523
(Zip Code)

(630) 574-3000

(Registrant's telephone number, including area code)

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

Title of Class	Name of each exchange on which registered
Common Stock, (Par Value \$0.0001)	Nasdaq Stock Market, LLC
Securities registered pursuant to section 12(g) of the Act: None	

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

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 of 1934 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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of large accelerated filer, accelerated filer, and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer x
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company
Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No x

The aggregate market value of voting stock held by non-affiliates of the Registrant was \$425,660,035 at June 30, 2014. The aggregate market value was computed using the closing price of the common stock as of that date on the Nasdaq Stock Market. (For purposes of a calculating this amount only, all directors and executive officers of the registrant have been treated as affiliates.)

As of February 27, 2015, 60,236,620 shares of Registrant's Common Stock, par value \$.0001 per share, were outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Part of 10-K
Part III

Documents Incorporated by Reference
Portions of the Proxy Statement to be filed with
the Securities and Exchange Commission in connection
with the 2015 Annual Meeting of Stockholders.

GREAT LAKES DREDGE & DOCK CORPORATION FORM 10-K/A

EXPLANATORY NOTE

Great Lakes Dredge & Dock Corporation (Great Lakes) is filing this Amendment No. 1 on Form 10-K/A to its Annual Report on Form 10-K for the fiscal year ended December 31, 2014, which was originally filed on March 6, 2015 (the Original 10-K Filing) to include the separate financial statements of our non-accelerated filer equity method investees, TerraSea Environmental Solutions, LLC, Amboy Aggregates Joint Venture and Subsidiaries and Lower Main Street Development, LLC as of December 31, 2014 and 2013 and for the years ended December 31, 2014, 2013 and 2012 and the related footnotes thereto, in accordance with Rule 3-09 of Regulation S-X under the Securities Exchange Act of 1934. The 2014 financial statements for each equity method investee are audited. The 2013 and 2012 financial statements for each equity method investee are unaudited.

Additionally, in connection with the filing of this Form 10-K/A and pursuant to Securities and Exchange Commission (SEC) rules, Great Lakes is including currently dated certifications.

Except as described in this Explanatory Note, no other portions of the original Form 10-K are being supplemented or amended by this Form 10-K/A. In addition, this Form 10-K/A has not been updated for events or information subsequent to the date of filing of the original Form 10-K, except in connection with the foregoing. Accordingly, this Form 10-K/A should be read in conjunction with our other filings with the SEC subsequent to the filing of the Original 10-K Filing.

Item 15. Exhibits, Financial Statement Schedules

(a) Documents filed as part of this report

1. Financial Statements

The financial statements are set forth on pages 66 to 107 of the Original 10-K Filing.

2. Financial Statement Schedules

All other schedules, except Schedule II Valuation and Qualifying Accounts on page 108 of the Original 10-K Filing, are omitted because they are not required or the required information is shown in the financial statements or notes thereto.

3. Exhibits

The exhibits required to be filed by Item 601 of Regulation S-K are listed in the Exhibit Index which is attached hereto and incorporated by reference herein.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Great Lakes Dredge & Dock Corporation

(registrant)

By: /s/ MARK W. MARINKO
Mark W. Marinko

Senior Vice President and Chief Financial Officer

(Principal Financial and Accounting Officer and Duly Authorized
Officer)

Date: March 27, 2015

I. EXHIBIT INDEX

Number	Document Description
23.2	Consent of Cohn Reznick.
23.3	Consent of WithumSmith+Brown, PC.
31.3	Certification Pursuant to Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.4	Certification Pursuant to Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.3	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.4	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99.1	Financial statements of TerraSea Environmental Solutions, LLC as of and for the years ended December 31, 2014, 2013 and 2012; and Independent Accountant's Report as of and for the year ended December 31, 2014.
99.2	Financial statements of Amboy Aggregates Joint Venture and Subsidiaries as of and for the years ended December 31, 2014, 2013 and 2012; and Independent Accountant's Report as of and for the year ended December 31, 2014.
99.3	Financial statements of Lower Main Street Development, LLC as of and for the years ended December 31, 2014, 2013 and 2012; and Independent Accountant's Report as of and for the year ended December 31, 2014.