



DIVISION OF
CORPORATION FINANCE

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

July 9, 2010

Mr. Paul R. Zeller
Senior Vice President and Chief Financial Officer
Imation Corp.
1 Imation Way
Oakdale, Minnesota 55128

Re: Imation Corp.
Form 10-K for fiscal year ended December 31, 2009
Filed February 26, 2010
File No. 001-14310

Dear Mr. Zeller:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director