



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

October 5, 2009

Joseph Sparacio  
Chief Financial Officer  
Imax Corporation  
2525 Speakman Drive  
Mississauga, Ontario  
L5K 1B1, Canada

**Re:   Imax Corporation**  
**Form 10-K for the Fiscal-Year ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 000-24216**

Dear Mr. Sparacio:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief