



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

June 20, 2017

Via E-mail

Patrick McClymont  
Chief Financial Officer and Executive Vice President  
IMAX Corporation  
2525 Speakman Drive  
Mississauga, Ontario  
Canada L5K 1B1

**Re: IMAX Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-35066**

Dear Mr. McClymont:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery