



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2019

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

**Re: IMAX Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**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,

Division of Corporation Finance  
Office of Electronics and Machinery