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CERTNYS  
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February 1, 2011

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **IMAX CORPORATION**, Common Shares, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 31, 2011. Tentative listing date – February 11, 2011.

Sincerely,