



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

December 13, 2007

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, 2006
Filed July 20, 2007
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 9, 2006
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,

Martin James
Senior Assistant Chief Accountant