

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

Office of Electronics

Corporation Finance  
and Machinery