

April 17, 2024

Natasha Fernandes  
Chief Financial Officer  
IMAX CORP  
902 Broadway, Floor 20  
New York, NY 10010

Re: IMAX CORP  
Form 10-K for

Fiscal Year Ended December 31, 2023

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File No. 001-35066

Dear Natasha Fernandes:

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 Industrial Applications and  
Services