

IMAX CORP

Form RW

January 24, 2011

January 21, 2011

VIA EDGAR

Division of Corporation Finance

Securities and Exchange Commission

100 F. Street, N.E.

Washington, D.C. 20549

Attention: Mary Beth Breslin

Re: IMAX Corporation

Application for Withdrawal of Registration Statement on Form S-3 (File No. 333-171808)

Dear Ms. Breslin:

IMAX Corporation, a corporation organized under the laws of Canada (the Company), hereby requests that its Registration Statement on Form S-3 (File No. 333-171808), originally filed with the Securities and Exchange Commission (the Commission) on January 21, 2011 (the Registration Statement), together with all exhibits thereto, be withdrawn, with such withdrawal to be effective as of the date hereof pursuant to Rule 477 under the Securities Act of 1933, as amended.

The Company is requesting withdrawal of the Registration Statement because of a filing error relating to the EDGAR coding. The Registration Statement was incorrectly coded and filed as an S-3, whereas the Company intended the Registration Statement to be filed with the Commission with the code S-3ASR. The Company expects to promptly file the Registration Statement with the code S-3ASR. No securities were sold pursuant to the Registration Statement. If you have any questions regarding the foregoing application for withdrawal, please telephone Jason Lehner of Shearman & Sterling LLP, counsel to the Company, at (416) 360-2128.

IMAX CORPORATION

110 East 59<sup>th</sup> St., Suite 2100

New York, NY, USA 10022

t 212.821.0100 f 212.371.7584

www.imax.com

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Very truly yours,

**IMAX CORPORATION**

By: /s/ Robert D. Lister

Name: Robert D. Lister

Title: Senior Executive Vice President &  
General Counsel

By: /s/ Edward MacNeil

Name: Edward MacNeil

Title: Senior Vice President, Finance