

IMAX CORP  
Form 8-K  
July 20, 2007



**Item 2.02 Results of Operations and Financial Condition**

On July 20, 2007, IMAX Corporation (the Company ) issued a press release announcing it had completed its restatement of financial results covering 2002 - 2005 and announced financial and operating results for the fiscal year ended December 31, 2006 and the quarter ended March 31, 2007. A copy of the July 20, 2007 press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

The information in this current report on Form 8-K, including the Exhibit attached hereto, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

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**Item 9.01 Financial Statements and Exhibits**

**(c) Exhibits**

**Exhibit No.      Description**

99.1              Press Release, dated July 20, 2007

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**IMAX Corporation**  
(Registrant)

Date: July 20, 2007

By: *Richard L. Gelfond*

Name:

Richard L. Gelfond

Title:

Co-Chairman and Co-Chief Executive  
Officer