

IMAX CORP  
Form S-8 POS  
November 07, 2008

Registration No. 333-134811

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**POST-EFFECTIVE AMENDMENT NO. 1  
TO FORM S-8  
REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933**

**IMAX CORPORATION**

(Exact name of Registrant as specified in its charter)

**Canada**

(State or other jurisdiction of  
incorporation or organization)

**98-0140269**

(I.R.S. Employer  
Identification Number)

**2525 Speakman Drive  
Mississauga, Ontario L5K 1B1  
Canada**

**(905) 403-6500**

(Address and telephone number of Registrant's principal executive offices)

**IMAX CORPORATION 401(K) RETIREMENT PLAN**

(Full title of the plans)

**IMAX U.S.A. Inc.**

**110 E. 59th Street, Suite 2100**

**New York, NY 10022**

**(212) 821-0100**

(Name, address and telephone number of agent for service)

Copies to:

**Doreen E. Lilienfeld, Esq.  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, New York 10022  
(212) 848-7171**

**EXPLANATORY STATEMENT**

This Post Effective Amendment No. 1 to Registration on Form S-8, Registration No. 333-134811 (the *Registration Statement* ), is being filed to deregister certain shares (the *Shares* ) of IMAX Corporation (the *Registrant* ) that were registered for issuance pursuant to the IMAX Corporation 401(k) Retirement Plan (the *401(k) Plan* ). The Registration Statement registered 50,000 Shares issuable pursuant to the 401(k) Plan to employees who elected to purchase Shares under the 401(k) Plan. The Registration Statement is hereby amended to deregister the remaining unissued shares following the elimination of the ability for employees to purchase Shares under the 401(k) Plan.

**SIGNATURES**

Pursuant to the requirements of the U.S. Securities Act of 1933, as amended, the Registrant duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on November 7, 2008.

IMAX CORPORATION

By: /s/ Bradley J. Wechsler

Name:

Bradley J. Wechsler

Title: Co-Chairman of the Company,  
Co-Chief

Executive Officer and Director

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**AUTHORIZED REPRESENTATIVE**

Pursuant to the requirements of Section 6(a) of the Securities Act, this Post-Effective Amendment No. 1 to the Registration Statement has been signed on behalf of the Registrant by the undersigned, solely in their capacity as the duly authorized representatives of IMAX Corporation in the United States, in the City of New York, State of New York, on November 7, 2008.

IMAX U.S.A. INC.

By: /s/ G. Mary Ruby

Name:

G. Mary Ruby

Title: President

By: /s/ Robert D. Lister

Name: Robert D. Lister

Title: Vice President

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