IMAX®

May 27, 2019

CÍA OP. DEL CTRO. CULT. Y TUR. DE TU. S.A. DE C.V.
Paseo de Los Heroes #9350 Zona Urbana Rio Tijuana
C.P. 22010
Tijuana B.C.
México

Dear Sirs:

Re: IMAX ® Theatre – Tijuana, Mexico
We refer to that certain purchase agreement between IMAX Corporation ("**IMAX**") and Cía Op. Del Ctro. Cult. Y Tur. De Tij. S.A. de C.V. ("**Client**") dated as of May 11, 1981 (the "**Original Purchase Agreement**") and that certain Service Partnership Program Agreement between IMAX and Client dated as of November 28, 2002 (the "**SPP Agreement**") with respect to the operation of an IMAX ® theatre located at the Centro Cultural Tijuana in Tijuana, Mexico.

The parties hereby agree and acknowledge that Client is currently enrolled in Tier #3 of the IMAX Service Partnership Program. The current Maintenance Fee for the period from November 8, 2018 – November 7, 2019 is US$58,641.68 per year, payable quarterly in arrears in equal payments of US$14,660.42 due on Feb 7, 2019, May 7, 2019, August 7, 2019 and November 7, 2019 upon receipt of a proper invoice from IMAX.

All other terms and conditions of the Original Purchase Agreement and SPP Agreement remain unamended.

Please indicate your acceptance of the foregoing by executing this letter where indicated below.

Yours truly,
IMAX CORPORATION

James A. Skinner
Senior Vice President, Legal Affairs and Associate General Counsel

AGREED TO AND ACCEPTED AS OF THE DATE FIRST WRITTEN ABOVE
CÍA OP. DEL CTRO. CULT. Y TUR. DE TU. S.A. DE C.V.
(Formerly Centro Cultural Tijuana)

Galia Vianka Robles Santana
General Director

I have authority to bind the Corporation

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