



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 9, 2010

Mr. Paul R. Zeller  
Senior Vice President and Chief Financial Officer  
Imation Corp.  
1 Imation Way  
Oakdale, Minnesota 55128

**Re: Imation Corp.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 001-14310**

Dear Mr. Zeller:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director