

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

Mail Stop 3720

May 13, 2016

Robert B. Fernander Interim Chief Executive Officer Imation Corp. 1099 Helmo Avenue N, Suite 250 Oakdale, MN 55128

Re: Imation Corp.

Preliminary Proxy Statement on Schedule 14A

Filed April 29, 2016 File No. 001-14310

Dear Mr. Fernander:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications