

**QUALIFICATION CERTIFICATE UNDER
NATIONAL INSTRUMENT 44-102 – SHELF DISTRIBUTIONS**

TO: MANITOBA SECURITIES COMMISSION

I, Kelly McNeill, Executive Vice President, Finance & Administration and Chief Financial Officer of IMRIS Inc. (the “**Issuer**”), do hereby certify for and on behalf of the Issuer that:

1. the Issuer is relying on the qualification criteria set out in Section 2.2 of National Instrument 44-101 – Short Form Prospectus Distributions and National Instrument 44-102 – Shelf Distributions in order to be qualified to file a prospectus in the form of a short form base shelf prospectus;
2. all of those qualification criteria have been satisfied; and
3. all of the material incorporated by reference in the preliminary short form base shelf prospectus and not previously filed is being filed with the preliminary short form base shelf prospectus.

DATED this 11th day of September, 2012.

IMRIS INC.

Signed: (signed)
Name: Kelly McNeill
Title: Executive Vice President, Finance &
Administration and Chief Financial
Officer