

**NASDAQ**<sup>®</sup>

THE NASDAQ STOCK MARKET  
3500 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Received SEC  
NOV 18 2010  
Washington DC 20549



10013881

P. William Slattery  
Vice President  
Listing Qualifications

CETNAS  
001-34975

By Facsimile and First Class Mail

November 18, 2010

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on November 18, 2010 The Nasdaq Stock Market (the "Exchange") received from **IMRIS Inc.** (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Shares, no par value

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*William Slattery*