

THE QUEEN'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE: *Companies' Creditors Arrangement Act,*
R.S.C. 1985, c. C-36, as Amended

AND IN THE MATTER OF: Certain proceedings taken in the United
States Bankruptcy Court for the District of
Delaware with respect to IMRIS Inc.,
IMRIS, Inc. and NeuroArm Surgical Ltd.,
(Collectively, the "Chapter 11 Debtors")

Application of IMRIS, Inc. ("Applicant") under section 46 of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as Amended

AFFIDAVIT OF BRUCE DARLINGTON
(Sworn on May 27, 2015)

Date of Hearing: Wednesday, June 3, 2015 at 2:00 p.m.
Before: The Honourable Justice Dewar

DLA PIPER (CANADA) LLP
1 First Canadian Place, Suite 6000
P.O. Box 367, 100 King Street West
Toronto, ON M5X 1E2

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**AFFIDAVIT OF BRUCE DARLINGTON
(Sworn on May 27, 2015)**

I, Bruce Darlington, of the City of Toronto, in the Province of Ontario,

MAKE OATH AND SAY:

1. I am an Partner at DLA Piper (Canada) LLP, Canadian counsel for IMRIS Inc. ("**IMRIS Canada**") and the other Chapter 11 Debtors. I swear this affidavit in support of IMRIS Canada's Application for an order, *inter alia*, recognizing the Chapter 11 Proceedings (as defined below) as a foreign main proceeding pursuant to Part IV of the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36.

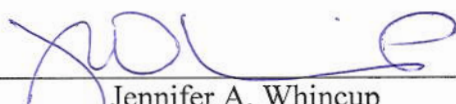
2. On May 26, 2015, the Chapter 11 Debtors commenced proceedings (the “**Chapter 11 Proceeding**”) by each filing a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the “**U.S. Court**”).

3. As evidence of the commencement of the Chapter 11 Proceeding, attached hereto as **Exhibits “A”** through “**C**”, respectively, are file stamped copies of the voluntary petitions (excluding the exhibits thereto) filed in the U.S. Court by:


- (a) IMRIS, Inc.;
- (b) IMRIS Inc.; and
- (c) NeuroArm Surgical Ltd.

4. I make this affidavit in support of the within Application and for no other or improper purpose.

SWORN BEFORE ME at the City of
Toronto in the Province of Ontario on May
27, 2015



Jennifer A. Whincup
Commissioner for Taking Affidavits

} 

BRUCE DARLINGTON

TAB A

This is Exhibit "A" referred to in the Affidavit of Bruce Darlington,
sworn May 27, 2015

A handwritten signature in blue ink, consisting of stylized cursive letters, positioned above a horizontal line.

Commissioner for Taking Affidavits (or as may be)

UNITED STATES BANKRUPTCY COURT

District of Delaware

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle): IMRIS, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 98-0462325	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 5101 Shady Oak Road Minnetonka, MN ZIP CODE 55343	Street Address of Joint Debtor (No. and Street, City, and State): N/A ZIP CODE N/A
County of Residence or of the Principal Place of Business: Hennepin County	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): N/A ZIP CODE	Mailing Address of Joint Debtor (if different from street address): N/A ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
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Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000	
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): IMRIS, Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)

Name of Debtor: SEE ANNEX 1	Case Number: PENDING	Date Filed:
District: District of Delaware	Relationship: SEE ANNEX 1	Judge: PENDING

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D, completed and signed by the debtor, is attached and made a part of this petition.

If this is a joint petition:

Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box.)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

<p>Voluntary Petition <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): IMRIS, Inc.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p>X _____ Signature of Attorney*</p> <p>Signature of Attorney for Debtor(s) R. CRAIG MARTIN</p> <p>Printed Name of Attorney for Debtor(s) DLA PIPER LLP (US)</p> <p>Firm Name 1201 North Market Street, Suite 2100 Wilmington, Delaware 19801</p> <p>Address (302) 468-5700</p> <p>Telephone Number 05/25/15</p> <p>_____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Signature</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual Jay D. Miller</p> <p>Printed Name of Authorized Individual President and Chief Executive Officer</p> <p>Title of Authorized Individual May 25, 2015</p> <p>_____ Date</p>	

ANNEX 1

**Pending Bankruptcy Cases Filed by the Debtor and Its Affiliates
Each Concurrently Filed in the United States Bankruptcy Court
for the District of Delaware**

On the date of this petition, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed in this Court a voluntary petition for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of their petitions, such entities filed a motion requesting joint administration of their chapter 11 cases.

1. IMRIS, Inc.
2. IMRIS Inc.
3. NeuroArm Surgical Ltd.

OFFICER'S CERTIFICATE

Dated: May ~~21~~²⁵, 2015

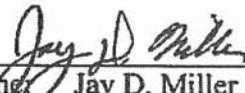
The undersigned, the President and CEO of IMRIS, Inc., a Delaware corporation (the "Company"), does hereby certify the following at and as of the date hereof:

(i) attached as Annex A hereto is a true, correct and complete copy of the resolutions (the "Resolutions") adopted by written consent on May ~~21~~²⁵, 2015;

(ii) such Resolutions were adopted by the Company in accordance with the terms of the Company's bylaws; and

(iii) such Resolutions have not been amended, modified or rescinded since adopted, and are in full force and effect as of the date hereof.

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of the date first set forth above.



Name: Jay D. Miller
Title: President & CEO

ANNEX A

**WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF
IMRIS, INC.**

The undersigned, being all the directors of IMRIS, Inc., a Delaware corporation (the “Company”), pursuant to Section 141(f) of the General Corporation Law of the State of Delaware, DO HEREBY CONSENT to the adoption of, and DO HEREBY ADOPT, the following resolutions:

WHEREAS, upon careful consideration and after seeking alternative solutions, the following resolutions are adopted and recorded in the minute book of the Company, and they have not been modified or rescinded, and are still in full force and effect:

RESOLVED, that it is desirable and in the best interests of the Company, its parent, namely IMRIS Inc., and its affiliate, namely NeuroArm Surgical Ltd. (each of these parent and affiliate together with the Company, the “IMRIS Entities”), their creditors, shareholders, employees and other interested parties, to file voluntary petitions (the “Petitions”) for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and the same is hereby authorized and approved; and it is further,

RESOLVED, that the Chief Restructuring Officer (defined below), Jay D. Miller and H. David Graves (each an “Authorized Person,” and together the “Authorized Persons”) be, and each of them hereby is, authorized, empowered and directed, in the name and on behalf of the Company to prepare, execute and verify the Petition in such form as the officer executing the same shall deem appropriate and as required by law and to file such petition, thereby commencing the chapter 11 case in the appropriate court together with such statements, schedules, exhibits and reports as may be required from time to time by the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure or court order, and to prepare and execute all other papers and take all other actions necessary or appropriate in connection with the Company’s chapter 11 case, or any superseding or other bankruptcy case; and it is further,

RESOLVED, that the Company shall be, and hereby is, authorized to, in the name of and on behalf of the IMRIS Entities to: (a) borrow funds from, provide guaranties to and undertake related financing transactions, including the use of cash collateral (collectively, the “Financing Transactions”), with such lenders and on such terms as may be approved by any one or more of the Authorized Persons, as reasonably necessary for the continuing conduct of the affairs of the IMRIS Entities; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the IMRIS Entities’ assets, as may be deemed necessary by any one or more of the Authorized Persons in connection with such borrowings; and it is further,

RESOLVED, that (a) the Authorized Persons shall be, and each of them, acting alone, hereby is, authorized and empowered in the name of and on behalf of the IMRIS Entities to take such actions and execute and deliver such agreements, certificates, instruments, guaranties, notices and any and all other documents as the Authorized Persons may deem necessary or appropriate to facilitate the Financing Transactions, including, without limitation, any amendments, modifications, supplements, waivers or other appropriate supplemental

documentation relating thereto (collectively, the “Financing Documents”); (b) execution and delivery of the Financing Documents by any Authorized Persons containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or appropriate by the Authorized Persons shall be conclusive evidence of the approval of such Financing Documents by the IMRIS Entities and this Board of Directors; and (c) the actions of any Authorized Persons taken pursuant to this resolution, including the execution and delivery of all agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of the approval thereof by the IMRIS Entities and this Board of Directors; and it is further,

RESOLVED, that it is desirable and in the best interests of the IMRIS Entities that the IMRIS Entities sell substantially all of their assets and, therefore, the IMRIS Entities are hereby authorized to enter into an asset purchase agreement to effectuate such sale, and the IMRIS Entities are further authorized to file a motion to approve such sale and for any related relief, or to approve such sale to a higher and better bidder, and to close such sale, subject to Bankruptcy Court approval in the IMRIS Entities’ chapter 11 cases; and it is further,

RESOLVED, that the law firms of DLA Piper LLP (US) and DLA Piper (Canada) LLP shall continue to be, and hereby are, engaged as bankruptcy counsel for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that the investment bank, Imperial Capital, LLC shall continue to be, and hereby is, engaged to provide investment banking and financial advisory services for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that Andrew Hinkelman of FTI Consulting, Inc., or such other person as the IMRIS Entities will designate (the “Chief Restructuring Officer”), shall be appointed as an officer of each of the IMRIS Entities as of the date the Petitions are filed in the Bankruptcy Court; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, to execute, verify and cause to be filed requests for first-day relief from the Bankruptcy Court that such Authorized Person may deem necessary, proper, or desirable in connection with the Petitions, with a view to the successful prosecution thereunder; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, (a) to take or cause to be taken any and all actions, and to make or cause to be made all payments (including but not limited to payments of expenses, retainers and filing fees), (b) to make or cause to be made all federal, state and local governmental, administrative and/or regulatory filings as may be required or advisable under the laws or regulations of any jurisdiction, and (c) to negotiate, enter into, execute, deliver and perform all other documents, agreements, certificates or instruments as may be necessary, appropriate, convenient or proper, in each case to effectuate the intent of, and the transactions contemplated by, the foregoing resolutions, and the execution and delivery thereof by such Authorized Person to be conclusive evidence of such approval; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered to cause the IMRIS Entities to enter into, execute, deliver, certify, file, record and perform such agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities, certificates or other documents, and to take such other actions, as in the judgment of such Authorized Person shall be necessary, proper and desirable to prosecute to a successful completion the IMRIS Entities' chapter 11 cases or modify the obligations, organizational form and structure, or ownership of the IMRIS Entities consistent with the foregoing resolutions, and to carry out and put into effect the purposes of the foregoing resolutions, and the transactions contemplated by these resolutions, such Authorized Person's authority thereunto to be evidenced by the taking of such actions; and it is further,

RESOLVED, that notwithstanding anything to the contrary in the foregoing resolutions, in the event that any action to be taken by the IMRIS Entities in furtherance of the foregoing resolutions adversely affects, or if the IMRIS Entities are advised by its counsel that such action is reasonably likely to adversely affect, the interests of the IMRIS Entities in favor of the interests of any of the IMRIS Entities' Affiliates (as such term is defined in section 101(2) of the Bankruptcy Code), the Authorized Persons shall have no authority to take such action unless approved by the Company's member; and it is further,

RESOLVED, that any and all acts taken and any and all certificates, instruments, agreements or other documents executed on behalf of the IMRIS Entities by any Authorized Person prior to the adoption of the foregoing resolutions with regard to any of the transactions, actions, certificates, instruments, agreements or other documents authorized or approved by the foregoing resolutions be, and they hereby are, ratified, confirmed adopted and approved.

[Remainder of Page Intentionally Left Blank.]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:

In re: : Chapter 11

:

IMRIS, Inc. : Case No. 15-_____ (_____)

:

Debtor. : (Joint Administration Pending)

:

-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST OF
CREDITORS HOLDING THE TWENTY LARGEST UNSECURED CLAIMS**

I, Jay D. Miller, President and CEO of IMRIS, Inc., a Delaware corporation and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Creditors Holding the Twenty Largest Unsecured Claims submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 24, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 :
 In re: : Chapter 11
 :
 IMRIS, Inc. : Case No. 15-_____ (_____)
 :
 Debtor. :
 :
 -----X

**LIST OF CREDITORS HOLDING
THE TWENTY LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case (the “Debtor”) filed a voluntary petition in this Court on May 25, 2015 (the “Petition Date”) for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. The following is a list of the Debtor’s twenty largest unsecured creditors (the “Top 20 List”) based on the Debtor’s books and records as of the Petition Date. The Top 20 List was prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtor’s chapter 11 case. The Top 20 List does not include: (1) persons who come within the definition of an “insider” set forth in 11 U.S.C. § 101(31) or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the twenty largest unsecured claims. The information presented in the Top 20 List shall not constitute an admission by, nor is it binding on, the Debtor. The failure of the Debtor to list a claim as contingent, unliquidated or disputed does not constitute a waiver of the Debtor’s right to contest the validity, priority, and/or amount of any such claim.

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
Siemens Medical Solutions US	Siemens Medical Solutions US 110 MacAlyson Court, CS ML Cary, NC 27511	Trade		\$ 836,579.00
Trumpf Medical Systems, Inc.	Trumpf Medical Systems, Inc. 2716 Solution Center Chicago, IL 60677-2007	Trade		295,844.00
Siemens Ltd (Australia)	Siemens Ltd (Australia) Cnr Herring and Talavera Rds Macquarie Park North Ryde Sydney, NSW, AUS 1670	Trade		210,016.00
CSM Investors, Inc.	CSM Investors, Inc. SDS 12-1243 Post Office Box 86 Minneapolis, MN 55486-1243	Trade		168,161.00

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME , TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
City of Minnetonka	City of Minnetonka 14600 Minnetonka Boulevard Minnetonka, MN 55345	Trade		150,000.00
General Metal Fabrication	General Metal Fabrication 269 Manitoba Road Post Office Box 878 Winkler, MB R6W 4A9	Trade		148,839.00
Medica	Medica 4316 Roce Lake Road MN015-2838 Duluth, MN 55811	Trade		97,785.00
Washington University in St. Louis	Washington University in St. Louis Sponsored Projects Acctg, CB #1034 700 Rosedale, Avenue St. Louis, MO 63112-1408	Trade		91,401.00
Karl Storz Endoscopy-America	Karl Storz Endoscopy-America 2151 E. Grand Avenue El Segundo, CA 90245-5017	Trade		72,739.00
American Express	American Express Post Office Box 001 Los Angeles, CA 90096-5100	Trade		72,626.00
Matrix Industries, Inc.	Matrix Industries, Inc. 1585 Dugald Road Winnipeg, MB R2J 0H3	Trade		64,449.00
Prime Staff	Prime Staff 3434 Lexington Avenue N Suite 400 Shoreview MN 55126	Trade		60,667.00
Remetronix	Remetronix 2172 Reserve Park Trace Port Saint Lucie, FL 34986	Trade		58,949.00
Styl & Tech (USD)	Styl & Tech (USD) 1-2435, Watt Avenue Quebec, QC G1P 3X2	Trade		55,664.00
Lindgren R.F. Enclosures, Inc.	Lindgren R.F. Enclosures, Inc. 1360 North Wood Dale Road Suite G Wood Dale, IL 60191	Trade		50,598.00
Composiflex, Inc.	Composiflex, Inc. 8100 Hawthorne Drive Erie, PA 16509	Trade		44,996.00
Rowlinson Moving 10348	Rowlinson Moving 10348 1024 Westport Crescent Mississauga, ON L5T 1G1	Trade		44,646.00
Limit Engineering 01000496	Limit Engineering 01000496 885 Kiowa Avenue Lake Havasu City, AZ 86403	Trade		39,820.00

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME , TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
Logan Management Consulting	Logan Management Consulting Two North Riverside Plaza Suite 1440 Chicago, IL 60606	Trade		36,300.00
Elk River Machine Company	Elk River Machine Company 828 Fourth Street Elk River, MN 55330	Trade		34,482.00

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS, Inc. : Case No. 15-_____ (_____)
Debtor. : (Joint Administration Pending)
-----X

CONSOLIDATED LIST OF CREDITORS

The debtor in this chapter 11 case and certain affiliated entities (collectively, the “Debtors”) each filed a petition in this Court on May 25, 2015 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of the petition, the Debtors filed a single consolidated list of creditors (the “Consolidated Creditor List”), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically.

[information provided in electronic format]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS, Inc. : Case No. 15-_____ (_____) :
Debtor. : (Joint Administration Pending) :
-----X

DECLARATION REGARDING CONSOLIDATED CREDITOR LIST

I, Jay D. Miller, President and CEO of IMRIS, Inc., a Delaware corporation, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the Consolidated Creditor List submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 In re: : Chapter 11
 :
 IMRIS, Inc. : Case No. 15-_____ (_____)
 :
 Debtor. : (Joint Administration Pending)
 :
 -----X

**LIST OF EQUITY SECURITY HOLDERS HOLDING
MORE THAN 5% INTEREST BY CLASS OF SECURITY**

<u>Name and Last Known Address or Place of Business of Holder</u>	<u>Number of Securities/ Kind of Interest</u>
IMRIS Inc. 5101 Shady Oak Road Minnetonka, MN 55343	100% equity interests

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:
In re: : Chapter 11
:
IMRIS, Inc. : Case No. 15-_____ (_____)
:
Debtor. : (Joint Administration Pending)
:
-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST
OF EQUITY SECURITY HOLDERS**

I, Jay D. Miller, President and CEO of IMRIS, Inc., a Delaware corporation, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Equity Security Holders submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 24, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS, Inc. : Case No. 15-_____ (_____)
Debtor. : (Joint Administration Pending)
-----X

**IMRIS, INC.'S STATEMENT PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 1007(a)(1)**

For its Statement Pursuant to Federal Rule of Bankruptcy Procedure 1007(a)(1), IMRIS, Inc. (the "Debtor") respectfully represents that IMRIS Inc. owns 100% of the Debtor's equity interests.

Dated: May 25, 2015
Wilmington, Delaware

Respectfully submitted,

/s/ R. Craig Martin

R. Craig Martin (DE 5032)
DLA PIPER LLP (US)
1201 North Market Street, Suite 2100
Wilmington, Delaware 19801
Telephone: (302) 468-5700
Facsimile: (302) 394-2341
Email: craig.martin@dlapiper.com

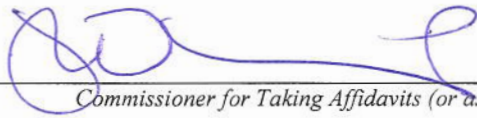
-and-

Richard A. Chesley (IL 6240877)
Daniel M. Simon (IL 6297629)
David E. Avraham (IL 6308516)
DLA PIPER LLP (US)
203 N. LaSalle Street, Suite 1900
Chicago, Illinois 60601
Telephone: (312) 368-4000
Facsimile: (312) 236-7516
Email: richard.chesley@dlapiper.com
daniel.simon@dlapiper.com
david.avraham@dlapiper.com

Proposed Attorneys for Debtors and Debtors in Possession

TAB B

This is Exhibit "B" referred to in the Affidavit of Bruce Darlington,
sworn May 27, 2015

A handwritten signature in blue ink, consisting of a stylized 'C' followed by a long horizontal line and a small flourish at the end.

Commissioner for Taking Affidavits (or as may be)

UNITED STATES BANKRUPTCY COURT

District of Delaware

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle): IMRIS Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 434265-8	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 5101 Shady Oak Road Minnetonka, MN ZIP CODE 55343	Street Address of Joint Debtor (No. and Street, City, and State): N/A ZIP CODE N/A
County of Residence or of the Principal Place of Business: Hennepin County	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): N/A ZIP CODE	Mailing Address of Joint Debtor (if different from street address): N/A ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
---	--	--

Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
---	---	---

Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). <hr/> Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
--	--

Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input checked="" type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000	
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): IMRIS Inc.
--	---

All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)

Name of Debtor: SEE ANNEX 1	Case Number: PENDING	Date Filed:
District: District of Delaware	Relationship: SEE ANNEX 1	Judge: PENDING

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
--	--

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D, completed and signed by the debtor, is attached and made a part of this petition.

If this is a joint petition:

Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.

Information Regarding the Debtor - Venue
 (Check any applicable box.)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
 (Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)


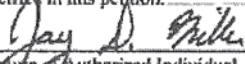
(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

<p>Voluntary Petition <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): IMRIS Inc.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p>X  _____ Signature of Attorney*</p> <p>R. CRAIG MARTIN Printed Name of Attorney for Debtor(s)</p> <p>DLA PIPER LLP (US) Firm Name</p> <p>1201 North Market Street, Suite 2100 Wilmington, Delaware 19801</p> <p>Address (302) 468-5700 Telephone Number</p> <p>05/25/15 Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Signature</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  _____ Signature of Authorized Individual</p> <p>Jay D. Miller Printed Name of Authorized Individual</p> <p>President and Chief Executive Officer Title of Authorized Individual</p> <p>May 25, 2015 Date</p>	

ANNEX 1

**Pending Bankruptcy Cases Filed by the Debtor and Its Affiliates
Each Concurrently Filed in the United States Bankruptcy Court
for the District of Delaware**

On the date of this petition, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed in this Court a voluntary petition for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of their petitions, such entities filed a motion requesting joint administration of their chapter 11 cases.

1. IMRIS, Inc.
2. IMRIS Inc.
3. NeuroArm Surgical Ltd.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS Inc. : Case No. 15-_____ (_____)
Debtor. : (Joint Administration Pending)
-----X

EXHIBIT "A" TO VOLUNTARY PETITION

1. The debtor has securities registered under Section 12 of the Securities and Exchange Act of 1934. The debtor's SEC file number is 001-34975.
2. The following financial data is the latest available information and refers to the debtor's condition as of March 31, 2015.
 - a. Total Assets \$59,089,000
 - b. Total Liabilities \$53,724,000
 - c. Debt securities held by more than 500 holders None
 - d. Numbers of shares of preferred stock None
 - e. Number of shares of common stock 62,594,346

3. Brief description of debtor's business: IMRIS and its related and affiliated companies throughout the world design, manufacture and market image-guided therapy systems that enhance the effectiveness of therapy delivery, which include multiple field strength Magnetic Resonance systems, X-Ray Fluoroscopy systems, and Computed Tomography (CT) systems. All of these imaging capabilities are marketed by IMRIS as the VISIUS Surgical Theatre™. The Debtors' image-guided therapy systems are a combination of real time visualization products and therapy delivery products that are designed to improve patient outcomes and reduce the cost of patient care. The Debtors accomplish this by combining its visualization technology products with therapy delivery products in a single integrated system that has the ability to provide timely information to clinicians to properly assess the treatment plan at the point of therapy delivery. The Debtors believe this approach to patient care not only improves patient outcomes, but also contributes to reduced cost of care for those patients. The Debtors' goal is to continuously deliver products that improve therapy delivery for an increasing number of medical procedures while, at the same time, are supported by peer reviewed published measurement of improved outcomes and reduced cost of care.

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote 5% or more of the voting securities of debtor: H. David Graves and Carey Diamond.

OFFICER'S CERTIFICATE

Dated: May 25, 2015

The undersigned, the President and CEO of IMRIS Inc., a Canada corporation (the "Company"), does hereby certify the following at and as of the date hereof:

(i) attached as Annex A hereto is a true, correct and complete copy of the resolutions (the "Resolutions") adopted by written consent on May 25, 2015;

(ii) such Resolutions were adopted by the Company in accordance with the terms of the Company's bylaws; and

(iii) such Resolutions have not been amended, modified or rescinded since adopted, and are in full force and effect as of the date hereof.

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of the date first set forth above.


Name: Jay D. Miller
Title: President & CEO

ANNEX A

**WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF
IMRIS INC.**

The undersigned, being all the directors of IMRIS Inc., a Canada corporation (the “Company”), DO HEREBY CONSENT to the adoption of, and DO HEREBY ADOPT, the following resolutions:

WHEREAS, upon careful consideration and after seeking alternative solutions, the following resolutions are adopted and recorded in the minute book of the Company, and they have not been modified or rescinded, and are still in full force and effect:

RESOLVED, that it is desirable and in the best interests of the Company and its two subsidiaries, namely IMRIS, Inc., a Delaware corporation, and NeuroArm Surgical Ltd., a Canada limited company (each of these affiliates together with the Company, the “IMRIS Entities”), their creditors, shareholders, employees and other interested parties, to file voluntary petitions (the “Petitions”) for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and the same is hereby authorized and approved; and it is further,

RESOLVED, that the Chief Restructuring Officer (defined below), Jay D. Miller and H. David Graves (each an “Authorized Person,” and together the “Authorized Persons”) be, and each of them hereby is, authorized, empowered and directed, in the name and on behalf of the Company to prepare, execute and verify the Petition in such form as the officer executing the same shall deem appropriate and as required by law and to file such petition, thereby commencing the chapter 11 case in the appropriate court together with such statements, schedules, exhibits and reports as may be required from time to time by the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure or court order, and to prepare and execute all other papers and take all other actions necessary or appropriate in connection with the Company’s chapter 11 case, or any superseding or other bankruptcy case; and it is further,

RESOLVED, that the Company shall be, and hereby is, authorized to, in the name of and on behalf of the IMRIS Entities to: (a) borrow funds from, provide guaranties to and undertake related financing transactions, including the use of cash collateral (collectively, the “Financing Transactions”), with such lenders and on such terms as may be approved by any one or more of the Authorized Persons, as reasonably necessary for the continuing conduct of the affairs of the IMRIS Entities; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the IMRIS Entities’ assets, as may be deemed necessary by any one or more of the Authorized Persons in connection with such borrowings; and it is further,

RESOLVED, that (a) the Authorized Persons shall be, and each of them, acting alone, hereby is, authorized and empowered in the name of and on behalf of the IMRIS Entities to take such actions and execute and deliver such agreements, certificates, instruments, guaranties, notices and any and all other documents as the Authorized Persons may deem necessary or appropriate to facilitate the Financing Transactions, including, without limitation, any amendments, modifications, supplements, waivers or other appropriate supplemental

documentation relating thereto (collectively, the “Financing Documents”); (b) execution and delivery of the Financing Documents by any Authorized Persons containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or appropriate by the Authorized Persons shall be conclusive evidence of the approval of such Financing Documents by the IMRIS Entities and this Board of Directors; and (c) the actions of any Authorized Persons taken pursuant to this resolution, including the execution and delivery of all agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of the approval thereof by the IMRIS Entities and this Board of Directors; and it is further,

RESOLVED, that it is desirable and in the best interests of the IMRIS Entities that the IMRIS Entities sell substantially all of their assets and, therefore, the IMRIS Entities are hereby authorized to enter into an asset purchase agreement to effectuate such sale, and the IMRIS Entities are further authorized to file a motion to approve such sale and for any related relief, or to approve such sale to a higher and better bidder, and to close such sale, subject to Bankruptcy Court approval in the IMRIS Entities’ chapter 11 cases; and it is further,

RESOLVED, that the law firms of DLA Piper LLP (US) and DLA Piper (Canada) LLP shall continue to be, and hereby are, engaged as bankruptcy counsel for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that the investment bank, Imperial Capital, LLC shall continue to be, and hereby is, engaged to provide investment banking services for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that Andrew Hinkelman of FTI Consulting, Inc., or such other person as the IMRIS Entities will designate (the “Chief Restructuring Officer”), shall be appointed as an officer of each of the IMRIS Entities as of the date the Petitions are filed in the Bankruptcy Court; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, to execute, verify and cause to be filed requests for first-day relief from the Bankruptcy Court that such Authorized Person may deem necessary, proper, or desirable in connection with the Petitions, with a view to the successful prosecution thereunder; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, (a) to take or cause to be taken any and all actions, and to make or cause to be made all payments (including but not limited to payments of expenses, retainers and filing fees), (b) to make or cause to be made all federal, state and local governmental, administrative and/or regulatory filings as may be required or advisable under the laws or regulations of any jurisdiction, and (c) to negotiate, enter into, execute, deliver and perform all other documents, agreements, certificates or instruments as may be necessary, appropriate, convenient or proper, in each case to effectuate the intent of, and the transactions contemplated by, the foregoing resolutions, and the execution and delivery thereof by such Authorized Person to be conclusive evidence of such approval; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered to cause the IMRIS Entities to enter into, execute, deliver, certify, file, record and perform such agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities, certificates or other documents, and to take such other actions, as in the judgment of such Authorized Person shall be necessary, proper and desirable to prosecute to a successful completion the IMRIS Entities' chapter 11 cases or modify the obligations, organizational form and structure, or ownership of the IMRIS Entities consistent with the foregoing resolutions, and to carry out and put into effect the purposes of the foregoing resolutions, and the transactions contemplated by these resolutions, such Authorized Person's authority thereunto to be evidenced by the taking of such actions; and it is further,

RESOLVED, that notwithstanding anything to the contrary in the foregoing resolutions, in the event that any action to be taken by the IMRIS Entities in furtherance of the foregoing resolutions adversely affects, or if the IMRIS Entities are advised by its counsel that such action is reasonably likely to adversely affect, the interests of the IMRIS Entities in favor of the interests of any of the IMRIS Entities' Affiliates (as such term is defined in section 101(2) of the Bankruptcy Code), the Authorized Persons shall have no authority to take such action unless approved by the Company's member; and it is further,

RESOLVED, that any and all acts taken and any and all certificates, instruments, agreements or other documents executed on behalf of the IMRIS Entities by any Authorized Person prior to the adoption of the foregoing resolutions with regard to any of the transactions, actions, certificates, instruments, agreements or other documents authorized or approved by the foregoing resolutions be, and they hereby are, ratified, confirmed adopted and approved.

[Remainder of Page Intentionally Left Blank.]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 In re: : Chapter 11
 :
 IMRIS Inc. : Case No. 15-_____ (_____)
 :
 Debtor. : (Joint Administration Pending)
 :
 -----X

**LIST OF CREDITORS HOLDING
THE TWENTY LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case (the “Debtor”) filed a voluntary petition in this Court on May 25, 2015 (the “Petition Date”) for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. The following is a list of the Debtor’s twenty largest unsecured creditors (the “Top 20 List”) based on the Debtor’s books and records as of the Petition Date. The Top 20 List was prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtor’s chapter 11 case. The Top 20 List does not include: (1) persons who come within the definition of an “insider” set forth in 11 U.S.C. § 101(31) or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the twenty largest unsecured claims. The information presented in the Top 20 List shall not constitute an admission by, nor is it binding on, the Debtor. The failure of the Debtor to list a claim as contingent, unliquidated or disputed does not constitute a waiver of the Debtor’s right to contest the validity, priority, and/or amount of any such claim.

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
GENDIS INC	GENDIS INC 1370 Sony Place Winnipeg, MB R3T 1N5	Trade		\$ 440,254.00
Deloitte & Touche LLP	Deloitte & Touche LLP Post Office Box 7247-6446 Philadelphia, PA 19170-6446	Trade		350,525.00
Trumpf Medical Systems, Inc.	Trumpf Medical Systems, Inc. 2716 Solution Center Chicago, IL 60677-2007	Trade		190,492.00
Nelco	Nelco 2 Burlingon Woods Drive Suite 300 Burlington, MA 01803	Trade		97,147.00
ADE & COMP	ADE & COMP 2157 Henderson Highway Winnipeg, MB R2G 1P9	Trade		92,666.00

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME , TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
Marsh Canada Limited (USD)	Marsh Canada Limited (USD) 161 Bay Street, Suite 1400 Toronto, ON M5J 2S4	Trade		97,907.00
Siemens Canada Ltd.	Siemens Canada Ltd. 1577 North Service Road East Second Floor Oakville, ON L6H 0H6	Trade		91,436.00
Deloitte LLP	Deloitte LLP 360 Main Street, Suite 2300 Winnipeg, MB R3C 3Z3	Trade		58,735.00
Canada Revenue Agency	Canada Revenue Agency 875 Heron Road Ottawa, ON K1A 1B1	Trade		52,978.00
Khalid Scientific Co. W.L.L.	Khalid Scientific Co. W.L.L. Sheikh Khalid Building Post Office Box 4349 Doha, Qatar	Trade		41,656.00
TSX	TSX 130 King Street West The Exchange Tower Toronto, ON M5X 1J2	Trade		40,243.00
DORSEY	DORSEY Post Office Box 1680 Minneapolis, MN 55480-1680	Trade		34,799.00
Karl Storz Endoscopy-America	Karl Storz Endoscopy-America 2151 E. Grand Avenue El Segundo, CA 90245-5017	Trade		33,296.00
CNW GROUP	CNW GROUP 20 Bay Street, Suite 1500 Toronto, ON M5J 2N8	Trade		30,712.00
Dean, Mead, Egerton, Bloodwo	Dean, Mead, Egerton, Bloodwo 800 North Magnolia Avenue Suite 1500 Orlando, FL 32803-2346	Trade		29,094.00
KPMG LLP	KPMG LLP Dept. 0970 Post Office Box 120970 Dallas, TX 75312-0970	Trade		25,697.00
Katten Muchin Rosenman	Katten Muchin Rosenman 575 Madison Avenue New York, NY 10022-2585	Trade		24,480.00
Schwegman, Lundberg & Woess	Schwegman, Lundberg & Woess 1600 TCF Tower 121 South Eighth Street Minneapolis, MN 55402	Trade		23,846
Labarge Weinstein	Labarge Weinstein 515 Legget Drive, Suite 800 Ottawa, ON K2K 3G4	Trade		21,699.00

(1)	(2)	(3)	(4)	(5)
NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME , TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	C U D S	AMOUNT OF CLAIM (if secured also state value of security)
Duff & Phelps, LLC	Duff & Phelps, LLC 12595 Collection Center Drive Chicago, IL 60693	Trade		21,366.00

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:

In re: : Chapter 11

:

IMRIS Inc. : Case No. 15-_____ (_____)

:

: (Joint Administration Pending)

Debtor. :

:

:

-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST OF CREDITORS
HOLDING THE TWENTY LARGEST UNSECURED CLAIMS**

I, Jay D. Miller, President and CEO of IMRIS Inc., a Canada corporation and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Creditors Holding the Twenty Largest Unsecured Claims submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:

In re: : Chapter 11

:

IMRIS Inc., : Case No. 15-_____ (_____)

:

: (Joint Administration Pending)

Debtor. :

:

-----X

CONSOLIDATED LIST OF CREDITORS

The debtor in this chapter 11 case and certain affiliated entities (collectively, the “Debtors”) each filed a petition in this Court on May 25, 2015 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of the petition, the Debtors filed a single consolidated list of creditors (the “Consolidated Creditor List”), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically.

[information provided in electronic format]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS Inc., : Case No. 15-_____ (_____)
Debtor. : (Joint Administration Pending)
-----X

DECLARATION REGARDING CONSOLIDATED CREDITOR LIST

I, Jay D. Miller, President and CEO of IMRIS Inc., a Canada corporation, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the Consolidated Creditor List submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 :
 In re: : Chapter 11
 :
 IMRIS Inc., : Case No. 15-_____ (_____)
 :
 : (Joint Administration Pending)
 Debtor. :
 -----X

**LIST OF EQUITY SECURITY HOLDERS HOLDING
MORE THAN 5% INTEREST BY CLASS OF SECURITY**

<u>Name and Last Known Address or Place of Business of Holder</u>	<u>Security Class</u>	<u>Number of Securities/ Kind of Interest</u>
Norpine Holdings Inc. (David Graves)	Common Stock	11,899,371 (19.01% outstanding)
Whitecastle Investments (Carey Diamond)	Common Stock	5,264,345 (8.4% outstanding)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
: :
In re: : Chapter 11
: :
IMRIS Inc. : Case No. 15-_____ (_____) :
: :
: (Joint Administration Pending)
Debtor. : :
-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST
OF EQUITY SECURITY HOLDERS**

I, Jay D. Miller, President and CEO of IMRIS Inc., a Canada corporation, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Equity Security Holders submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
IMRIS Inc., : Case No. 15-_____ (_____) :
Debtor. : (Joint Administration Pending)
-----X

**IMRIS INC.'S STATEMENT PURSUANT TO FEDERAL RULE OF
BANKRUPTCY PROCEDURE 1007(a)(1)**

For its Statement Pursuant to Federal Rule of Bankruptcy Procedure 1007(a)(1), IMRIS Inc. (the "Debtor") respectfully represents the following:

1. Norpine Holdings Inc. owns 19.01% of outstanding common stock.

Dated: May 25, 2015
Wilmington, Delaware

Respectfully submitted,

/s/ R. Craig Martin

R. Craig Martin (DE 5032)
DLA PIPER LLP (US)
1201 North Market Street, Suite 2100
Wilmington, Delaware 19801
Telephone: (302) 468-5700
Facsimile: (302) 394-2341
Email: craig.martin@dlapiper.com

-and-

Richard A. Chesley (IL 6240877)
Daniel M. Simon (IL 6297629)
David E. Avraham (IL 6308516)
DLA PIPER LLP (US)
203 N. LaSalle Street, Suite 1900
Chicago, Illinois 60601
Telephone: (312) 368-4000
Facsimile: (312) 236-7516
Email: richard.chesley@dlapiper.com
daniel.simon@dlapiper.com
david.avraham@dlapiper.com

Proposed Attorneys for Debtors and Debtors in Possession

TAB C

This is Exhibit "C" referred to in the Affidavit of Bruce Darlington,
sworn May 27, 2015

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke, positioned above a horizontal line.

Commissioner for Taking Affidavits (or as may be)

UNITED STATES BANKRUPTCY COURT

District of Delaware

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle): NeuroArm Surgical Ltd.	Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 751695-9	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 5101 Shady Oak Road Minnetonka, MN ZIP CODE 55343	Street Address of Joint Debtor (No. and Street, City, and State): N/A ZIP CODE N/A
County of Residence or of the Principal Place of Business: Hennepin County	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): N/A ZIP CODE	Mailing Address of Joint Debtor (if different from street address): N/A ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) Canada limited company	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
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Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
--	--

Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000	
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Liabilities <input checked="" type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): NeuroArm Surgical Ltd.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)

Name of Debtor: SEE ANNEX 1	Case Number: PENDING	Date Filed:
District: District of Delaware	Relationship: SEE ANNEX 1	Judge: PENDING

<p style="text-align:center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align:center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
--	--

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D, completed and signed by the debtor, is attached and made a part of this petition.

If this is a joint petition:

Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box.)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

<p>Voluntary Petition <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): NeuroArm Surgical Ltd.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X _____ Signature of Attorney for Debtor(s) R. CRAIG MARTIN</p> <p>_____ Printed Name of Attorney for Debtor(s) DLA PIPER LLP (US)</p> <p>_____ Firm Name</p> <p>_____ 1201 North Market Street, Suite 2100 Wilmington, Delaware 19801</p> <p>_____ Address (302) 468-5700</p> <p>_____ Telephone Number 05/25/15</p> <p>_____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Signature</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual Jay D. Miller</p> <p>_____ Printed Name of Authorized Individual President and Chief Executive Officer</p> <p>_____ Title of Authorized Individual May 25, 2015</p> <p>_____ Date</p>	

ANNEX 1

**Pending Bankruptcy Cases Filed by the Debtor and Its Affiliates
Each Concurrently Filed in the United States Bankruptcy Court
for the District of Delaware**

On the date of this petition, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed in this Court a voluntary petition for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of their petitions, such entities filed a motion requesting joint administration of their chapter 11 cases.

1. IMRIS, Inc.
2. IMRIS Inc.
3. NeuroArm Surgical Ltd.

OFFICER'S CERTIFICATE

Dated: May 27, 2015

The undersigned, an officer of NeuroArm Surgical Ltd., a Canada limited company (the "Company"), does hereby certify the following at and as of the date hereof:

(i) attached as Annex A hereto is a true, correct and complete copy of the resolutions (the "Resolutions") adopted by written consent on May 27, 2015;

(ii) such Resolutions were adopted by the Company in accordance with the terms of the Company's bylaws; and

(iii) such Resolutions have not been amended, modified or rescinded since adopted, and are in full force and effect as of the date hereof.

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of the date first set forth above.


Name: Jay D. Miller
Title: President & CEO

ANNEX A

**WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF
NEUROARM SURGICAL LTD.**

The undersigned, being all the directors of NeuroArm Surgical Ltd., a Canada limited company (the “Company”), DO HEREBY CONSENT to the adoption of, and DO HEREBY ADOPT, the following resolutions:

WHEREAS, upon careful consideration and after seeking alternative solutions, the following resolutions are adopted and recorded in the minute book of the Company, and they have not been modified or rescinded, and are still in full force and effect:

RESOLVED, that it is desirable and in the best interests of the Company, its parent, namely IMRIS Inc., and its affiliate, namely IMRIS, Inc. (each of these parent and affiliate together with the Company, the “IMRIS Entities”), their creditors, shareholders, employees and other interested parties, to file voluntary petitions (the “Petitions”) for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and the same is hereby authorized and approved; and it is further,

RESOLVED, that the Chief Restructuring Officer (defined below), Jay D. Miller and H. David Graves (each an “Authorized Person,” and together the “Authorized Persons”) be, and each of them hereby is, authorized, empowered and directed, in the name and on behalf of the Company to prepare, execute and verify the Petition in such form as the officer executing the same shall deem appropriate and as required by law and to file such petition, thereby commencing the chapter 11 case in the appropriate court together with such statements, schedules, exhibits and reports as may be required from time to time by the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure or court order, and to prepare and execute all other papers and take all other actions necessary or appropriate in connection with the Company’s chapter 11 case, or any superseding or other bankruptcy case; and it is further,

RESOLVED, that the Company shall be, and hereby is, authorized to, in the name of and on behalf of the IMRIS Entities to: (a) borrow funds from, provide guaranties to and undertake related financing transactions, including the use of cash collateral (collectively, the “Financing Transactions”), with such lenders and on such terms as may be approved by any one or more of the Authorized Persons, as reasonably necessary for the continuing conduct of the affairs of the IMRIS Entities; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the IMRIS Entities’ assets, as may be deemed necessary by any one or more of the Authorized Persons in connection with such borrowings; and it is further,

RESOLVED, that (a) the Authorized Persons shall be, and each of them, acting alone, hereby is, authorized and empowered in the name of and on behalf of the IMRIS Entities to take such actions and execute and deliver such agreements, certificates, instruments, guaranties, notices and any and all other documents as the Authorized Persons may deem necessary or appropriate to facilitate the Financing Transactions, including, without limitation, any amendments, modifications, supplements, waivers or other appropriate supplemental documentation relating thereto (collectively, the “Financing Documents”); (b) execution and

delivery of the Financing Documents by any Authorized Persons containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or appropriate by the Authorized Persons shall be conclusive evidence of the approval of such Financing Documents by the IMRIS Entities and this Board of Directors; and (c) the actions of any Authorized Persons taken pursuant to this resolution, including the execution and delivery of all agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of the approval thereof by the IMRIS Entities and this Board of Directors; and it is further,

RESOLVED, that it is desirable and in the best interests of the IMRIS Entities that the IMRIS Entities sell substantially all of their assets and, therefore, the IMRIS Entities are hereby authorized to enter into an asset purchase agreement to effectuate such sale, and the IMRIS Entities are further authorized to file a motion to approve such sale and for any related relief, or to approve such sale to a higher and better bidder, and to close such sale, subject to Bankruptcy Court approval in the IMRIS Entities' chapter 11 cases; and it is further,

RESOLVED, that the law firms of DLA Piper LLP (US) and DLA Piper (Canada) LLP shall continue to be, and hereby are, engaged as bankruptcy counsel for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that the investment bank, Imperial Capital, LLC shall continue to be, and hereby is, engaged to provide investment banking and financial services for the IMRIS Entities, subject to any requisite approval of the Bankruptcy Court; and it is further,

RESOLVED, that Andrew Hinkelman of FTI Consulting, Inc., or such other person as the IMRIS Entities will designate (the "Chief Restructuring Officer"), shall be appointed as an officer of each of the IMRIS Entities as of the date the Petitions are filed in the Bankruptcy Court; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, to execute, verify and cause to be filed requests for first-day relief from the Bankruptcy Court that such Authorized Person may deem necessary, proper, or desirable in connection with the Petitions, with a view to the successful prosecution thereunder; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered, in the name of and on behalf of the IMRIS Entities, (a) to take or cause to be taken any and all actions, and to make or cause to be made all payments (including but not limited to payments of expenses, retainers and filing fees), (b) to make or cause to be made all federal, state and local governmental, administrative and/or regulatory filings as may be required or advisable under the laws or regulations of any jurisdiction, and (c) to negotiate, enter into, execute, deliver and perform all other documents, agreements, certificates or instruments as may be necessary, appropriate, convenient or proper, in each case to effectuate the intent of, and the transactions contemplated by, the foregoing resolutions, and the execution and delivery thereof by such Authorized Person to be conclusive evidence of such approval; and it is further,

RESOLVED, that each Authorized Person is hereby severally authorized, directed and empowered to cause the IMRIS Entities to enter into, execute, deliver, certify, file, record and perform such agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities, certificates or other documents, and to take such other actions, as in the judgment of such Authorized Person shall be necessary, proper and desirable to prosecute to a successful completion the IMRIS Entities' chapter 11 cases or modify the obligations, organizational form and structure, or ownership of the IMRIS Entities consistent with the foregoing resolutions, and to carry out and put into effect the purposes of the foregoing resolutions, and the transactions contemplated by these resolutions, such Authorized Person's authority thereunto to be evidenced by the taking of such actions; and it is further,

RESOLVED, that notwithstanding anything to the contrary in the foregoing resolutions, in the event that any action to be taken by the IMRIS Entities in furtherance of the foregoing resolutions adversely affects, or if the IMRIS Entities are advised by its counsel that such action is reasonably likely to adversely affect, the interests of the IMRIS Entities in favor of the interests of any of the IMRIS Entities' Affiliates (as such term is defined in section 101(2) of the Bankruptcy Code), the Authorized Persons shall have no authority to take such action unless approved by the Company's member; and it is further,

RESOLVED, that any and all acts taken and any and all certificates, instruments, agreements or other documents executed on behalf of the IMRIS Entities by any Authorized Person prior to the adoption of the foregoing resolutions with regard to any of the transactions, actions, certificates, instruments, agreements or other documents authorized or approved by the foregoing resolutions be, and they hereby are, ratified, confirmed adopted and approved.

[Remainder of Page Intentionally Left Blank.]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 :
 In re: : Chapter 11
 :
 NeuroArm Surgical Ltd., : Case No. 15-_____ (_____)
 :
 Debtor. :
 :
 -----X

**LIST OF CREDITORS HOLDING
THE TWENTY LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case (the “Debtor”) filed a voluntary petition in this Court on May 25, 2015 (the “Petition Date”) for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. The following is a list of the Debtor’s twenty largest unsecured creditors (the “Top 20 List”) based on the Debtor’s books and records as of the Petition Date. The Top 20 List was prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtor’s chapter 11 case. The Top 20 List does not include: (1) persons who come within the definition of an “insider” set forth in 11 U.S.C. § 101(31) or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the twenty largest unsecured claims. The information presented in the Top 20 List shall not constitute an admission by, nor is it binding on, the Debtor. The failure of the Debtor to list a claim as contingent, unliquidated or disputed does not constitute a waiver of the Debtor’s right to contest the validity, priority, and/or amount of any such claim.

- None

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
NeuroArm Surgical Ltd., : Case No. 15-_____ (_____) :
Debtor. : (Joint Administration Pending) :
-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST OF
CREDITORS HOLDING THE TWENTY LARGEST UNSECURED CLAIMS**

I, Jay D. Miller, President and Chief Executive Officer of NeuroArm Surgical Ltd., a Canada limited company and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Creditors Holding the Twenty Largest Unsecured Claims submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015


Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:
In re: : Chapter 11
:
NeuroArm Surgical Ltd., : Case No. 15-_____ (_____)
:
Debtor. : (Joint Administration Pending)
:
-----X

CONSOLIDATED LIST OF CREDITORS

The debtor in this chapter 11 case and certain affiliated entities (collectively, the “Debtors”) each filed a petition in this Court on May 25, 2015 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of the petition, the Debtors filed a single consolidated list of creditors (the “Consolidated Creditor List”), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically.

[information provided in electronic format]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
In re: : Chapter 11
NeuroArm Surgical Ltd., : Case No. 15-_____ (_____) :
Debtor. : (Joint Administration Pending) :
-----X

DECLARATION REGARDING CONSOLIDATED CREDITOR LIST

I, Jay D. Miller, President and Chief Executive Officer of NeuroArm Surgical Ltd., a Canada limited company, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the Consolidated Creditor List submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
 :
 In re: : Chapter 11
 :
 NeuroArm Surgical Ltd., : Case No. 15-_____ (_____)
 :
 Debtor. : (Joint Administration Pending)
 :
 -----X

**LIST OF EQUITY SECURITY HOLDERS HOLDING
MORE THAN 5% INTEREST BY CLASS OF SECURITY**

<u>Name and Last Known Address or Place of Business of Holder</u>	<u>Number of Securities/ Kind of Interest</u>
IMRIS Inc. 5101 Shady Oak Road Minnetonka, MN 55343	100% equity interests

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:

In re: : Chapter 11

:

NeuroArm Surgical Ltd., : Case No. 15-_____ (_____)

:

Debtor. : (Joint Administration Pending)

:

-----X

**DECLARATION CONCERNING THE DEBTOR'S LIST
OF EQUITY SECURITY HOLDERS**

I, Jay D. Miller, President and Chief Executive Officer of NeuroArm Surgical Ltd., a Canada limited company, and the entity named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Equity Security Holders submitted herewith and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 25, 2015



Name: Jay D. Miller
Title: President & CEO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:
In re: : Chapter 11
:
NeuroArm Surgical Ltd., : Case No. 15-_____ (_____)
:
Debtor. : (Joint Administration Pending)
:
-----X

**NEUROARM SURGICAL LTD.'S STATEMENT PURSUANT TO
FEDERAL RULE OF BANKRUPTCY PROCEDURE 1007(a)(1)**

For its Statement Pursuant to Federal Rule of Bankruptcy Procedure 1007(a)(1), NeuroArm Surgical Ltd. (the "Debtor") respectfully represents that IMRIS Inc. holds 100% of the Debtor's equity interests.

Dated: May 25, 2015
Wilmington, Delaware

Respectfully submitted,

/s/ R. Craig Martin

R. Craig Martin (DE 5032)
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Proposed Attorneys for Debtors and Debtors in Possession