



1950 Jamboree Road  
Irvine, CA 92612  
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October 17, 2022

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Re: **Impac Mortgage Holdings, Inc.**  
**Registration Statement on Form S-4, as amended (File No. 333-266167)**  
**Acceleration Request**

Ladies and Gentlemen:

Impac Mortgage Holdings, Inc. hereby requests that the effectiveness under the Securities Act of 1933, as amended, of the above-captioned Registration Statement on Form S-4, as amended, be accelerated to 4:30 p.m., Eastern time, on October 18, 2022, or as soon thereafter as practicable.

Please notify Craig Miller of Manatt, Phelps & Phillips, LLP at (415) 291-7415 or Veronica Lah of Manatt, Phelps & Phillips, LLP at (310) 312-4130 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request. We appreciate your assistance and cooperation in this matter.

Sincerely,

**IMPAC MORTGAGE HOLDINGS, INC.**

By: /s/ Joseph Joffrion  
General Counsel

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