

May 29, 2009

**Via EDGAR**

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

Attn: Jennifer Gowetski, Esq.  
Senior Counsel

**Re: Impac Mortgage Holdings, Inc.  
Preliminary Proxy Statements on Schedule 14A  
File No. 001-14100  
Filed May 11, 2009**

Dear Ms. Gowetski:

Based upon the Securities and Exchange Commission's (the "Commission") review of the above-referenced filings, the Commission issued a comment letter, dated May 21, 2009. As requested in the comment letter and in conjunction with the response to the comment letter, Impac Mortgage Holdings, Inc. (the "Company") hereby acknowledges that:

- it is responsible for the adequacy and accuracy of the disclosure in filings made by the Company;
- staff comments received from or changes made to disclosure in response to comments by the staff of the Commission in the filings do not foreclose the Commission from taking any action with respect to the Company's filings; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any other questions concerning this letter, you may contact me at (949) 475-3600.

Very truly yours,

Impac Mortgage Holdings, Inc.

/s/ Todd R. Taylor

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Todd R. Taylor  
Chief Financial Officer

cc: Ronald M. Morrison, General Counsel  
Katherine J. Blair, K&L Gates

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