

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3233

November 27, 2017

Via E-mail
Todd R. Taylor
Chief Financial Officer
Impac Mortgage Holdings, Inc.
19500 Jamboree Road
Irvine, CA 92612

Re: Impac Mortgage Holdings, Inc.

Form 10-K

Filed March 9, 2017 File No. 001-14100

Dear Mr. Taylor

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee Senior Staff Accountant Office of Real Estate and Commodities