Mail Stop 3010

May 29, 2009

Ronald M. Morrison, General Counsel Impac Mortgage Holdings, Inc. 19500 Jamboree Road Irvine, CA 92612

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

Dear Mr. Morrison:

We have completed our review of your Preliminary Proxy Statements on Schedule 14A and have no further comments at this time.

Sincerely,

Jennifer Gowetski Senior Counsel

cc: Katherine J. Blair, Esquire (by facsimile)