

August 4, 2022

Jon Gloeckner  
Senior Vice President, Treasurer & Financial Reporting  
Impac Mortgage Holdings, Inc.  
19500 Jamboree Road  
Irvine, California 92612

Holdings, Inc.

fiscal year ended December 31, 2021  
2022

Re: Impac Mortgage

Form 10-K for the

Filed March 11,

File No. 001-14100

Dear Mr. Gloeckner:

We have completed our review of your filing. 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,

Division of Corporation Finance

Office of Real Estate & Construction