
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-A/A
Amendment No. 2

**FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR (g) OF
THE SECURITIES EXCHANGE ACT OF 1934**

IMPAC MORTGAGE HOLDINGS, INC

(Exact name of registrant as specified in its charter)

Maryland
(State of incorporation
or organization)

33-0675505
(I.R.S. Employer
Identification No.)

1401 Dove Street, Newport Beach, CA
Address of principal executive offices)

92660
(Zip Code)

If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box.

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box.

Securities to be registered pursuant to Section 12(b) of the Act.

Title of Each Class to be so Registered	Name of Each Exchange on Which Each Class is to be Registered
<hr/> Common Stock, \$.01 par value	<hr/> American Stock Exchange

Securities Act registration statement file number to which this form relates:

(if applicable)

Securities to be registered pursuant to Section 12(g) of the Act:

None
(Title of Class)

EXPLANATORY NOTE

The Common Stock, \$.01 par value per share, of Impac Mortgage Holdings, Inc. (the "Company") currently is registered under Section 12(b) of the Securities Exchange Act of 1934. This amended Form 8-A/A is being filed for the purpose of updating the description of the Company's Common Stock, including the increase of authorized Common Stock to 200,000,000 shares.

INFORMATION REQUIRED IN REGISTRATION STATEMENT

ITEM 1. DESCRIPTION OF REGISTRANT'S SECURITIES TO BE REGISTERED.

Incorporated by reference to the section entitled "Description of Capital Stock" of the Registrant's Registration Statement on Form S-3, Registration No. 333-74432 filed with the Securities and Exchange Commission (the "SEC") on December 3, 2001 as amended by Amendment No. 1 filed with the SEC on January 16, 2002, as amended by Amendment No. 2 as filed with the SEC on February 1, 2002 and as amended by Amendment No. 3 as filed with the SEC on February 3, 2002 are hereby incorporated by this reference.

The authorized stock consists of 200,000,000 shares of common stock, \$.01 par value per share, and 10,000,000 shares of preferred stock, \$.01 par value per share.

ITEM 2. EXHIBITS.

1. Charter of the Registrant (incorporated by reference to the corresponding exhibit number to the Registrant's Registration Statement on Form S-11, as amended (File No. 33-96670), filed with the Securities and Exchange Commission on September 7, 1995).
2. Certificate of correction of the Registrant (incorporated by reference to exhibit 3.1(a) of the Registrant's 10-K for the year ended December 31, 1998).
3. Articles of Amendment of the Registrant (incorporated by reference to exhibit 3.1(b) of the Registrant's 10-K for the year ended December 31, 1998).
4. Articles of Amendment for change of name to charter of the Registrant (incorporated by reference to exhibit number 3.1(a) of the Registrant's Current Report on Form 8-K, filed February 11, 1998).
5. Articles Supplementary and Certificate of Correction for Series A Junior Participating Preferred Stock of the Registrant (incorporated by reference to exhibit 3.1(d) of the Registrant's 10-K for the year ended December 31, 1998).
6. Articles Supplementary for Series B 10.5% Cumulative Convertible Preferred Stock of the Registrant (incorporated by reference to exhibit 3.1(b) of the Registrant's Current Report on Form 8-K, December 23, 1998).
7. Articles Supplementary for Series C 10.5% Cumulative Convertible Preferred Stock of the Registrant (incorporated by reference to the corresponding exhibit number of the Registrant's Quarterly Report on Form 10-Q for the period ending September 30, 2000).
8. Certificate of Correction for Series C Preferred Stock of the Registrant (incorporated by reference to the corresponding exhibit number of the Registrant's Quarterly Report on Form 10-Q for the period ending September 30, 2000).
9. Articles Supplementary reclassifying Series C Preferred Stock of the Registrant.
10. Articles of Amendment increasing authorized shares of Common Stock of the Registrant.

11. Bylaws of the Registrant, as amended and restated (incorporated by reference to the corresponding exhibit number of the Registrant's Quarterly Report on Form 10-Q for the period ending March 31, 1998).
12. Form of Common Stock certificate (incorporated by reference to Exhibit 4.1 of Registrant's Registration Statement of Form S-11 as amended (File No. 33-96670), filed with the Securities and Exchange Commission on September 7, 1995).
13. Rights Agreement between the Registrant and BankBoston, N.A. (incorporated by reference to exhibit 4.2 of the Registrant's Registration Statement on Form 8-A as filed with the Securities and Exchange Commission on October 14, 1998).
14. Amendment No. 1 to Rights Agreement between the Registrant and BankBoston, N.A. (incorporated by reference to Exhibit 4.1(a) of the Registrant's Registration Statement on Form 8-A/A as filed with the Securities and Exchange Commission on December 23, 1998).

EXHIBIT INDEX

**Exhibit
No.**

Description

9. Articles Supplementary reclassifying Series C Preferred Stock of the Registrant.
10. Articles of Amendment increasing authorized shares of Common Stock of the Registrant.

**ARTICLES SUPPLEMENTARY
TO THE
ARTICLES OF INCORPORATION
OF
IMPAC MORTGAGE HOLDINGS, INC.**

Impac Mortgage Holdings, Inc., a corporation organized and existing under the laws of the State of Maryland (the "Corporation"), hereby certifies to the State Department of Assessments and Taxation of Maryland that:

FIRST: Pursuant to the authority granted to and vested in the Board of Directors of the Corporation (the "Board of Directors") in accordance with Article VI of the charter of the Corporation, including these Articles Supplementary (the "Charter"), the Board of Directors adopted resolutions reclassifying 1,200,000 shares (the "Shares") of Series C 10.5% Cumulative Convertible Preferred Stock, \$.01 par value per share (the "Series C Preferred Stock"), as Preferred Stock (as defined in the Charter).

SECOND: The Shares, as reclassified and redesignated, shall have the preferences, conversion and other rights, voting powers, restrictions, limitations as to dividends or other distributions, qualifications, and terms and conditions of redemption for Preferred Stock as set forth in the Charter.

THIRD: The Shares have been reclassified by the Board of Directors pursuant to Article VI of the Charter.

FOURTH: These Articles Supplementary have been approved by the Board of Directors in the manner and by the vote required by law.

FIFTH: The undersigned Secretary of the Corporation acknowledges these Articles Supplementary to be the corporate act of the Corporation and, as to all matters or facts required to be verified under oath, the undersigned President acknowledges that to the best of his knowledge, information and belief, these matters and facts are true in all material respects and that this statement is made under the penalties for perjury.

STATE OF MARYLAND

I hereby certify that this is a true and correct copy of the 3 page document on file in this office. DATED: 7/17/02

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

BY: /s/ name illegible, Custodian.

This stamp replaces out previous certification status. Effective: 6/95

IMPAC MORTGAGE HOLDINGS, INC.

ARTICLES OF AMENDMENT

Impac Mortgage Holdings, Inc., a corporation organized and existing under the laws of the State of Maryland (the "Corporation"), hereby certifies to the State Department of Assessments and Taxation of Maryland that:

FIRST: The charter of the Corporation, is hereby amended by deleting ARTICLE VI Section 6.1 in its entirety and adding a new ARTICLE VI Section 6.1 to read as follows:

"ARTICLE VI

Section 6.1. *Authorized Shares.* The Corporation has authority to issue 200,000,000 shares of Common Stock, \$.01 par value per share ("Common Stock") and 10,000,000 shares of Preferred Stock, \$.01 par value per share ("Preferred Stock"). The aggregate par value of all authorized shares of stock having par value is \$2,100,000."

SECOND: The amendment to the charter of the Corporation as set forth above has been duly advised by the Board of Directors and approved by the stockholders of the Corporation as required by law.

THIRD: Immediately prior to the amendment to the charter, the Corporation had the authority to issue 50,000,000 shares of Common Stock, par value \$.01 per share ("Common Stock"), and 10,000,000 shares of Preferred Stock, par value \$.01 per share ("Preferred Stock"), of which 2,500,000 shares were designated Series A Junior Participating Preferred Stock. The total number of authorized shares of capital stock of all classes which the Corporation had the authority to issue immediately prior to the amendment to the charter was 60,000,000. The par value of all the shares of Common Stock immediately prior to the amendment to the charter was \$500,000. The par value of all the shares of Preferred Stock immediately prior to the amendment to the charter was \$100,000 of which \$25,000 of the aggregate Preferred Stock par value related to the Series A Junior Participating Preferred Stock and \$75,000 of the aggregate Preferred Stock par value related to undesignated Preferred Stock. The aggregate par value of all the shares of all classes of the authorized capital stock immediately prior to the amendment to the charter was \$600,000.

FOURTH: Following the amendment to the charter, the Corporation will have the authority to issue 200,000,000 shares of Common Stock, par value \$.01 per share, and 10,000,000 shares of Preferred Stock, par value \$.01 per share, of which 2,500,000 shares will be designated Series A Junior Participating Preferred Stock. Following the amendment to the charter, the total number of authorized shares of capital stock of all classes which the Corporation will have the authority to issue will be 210,000,000. The par value of all the shares of Common Stock following the amendment to the charter will be \$2,000,000. The par value of all the shares of Preferred Stock following the amendment to the charter will be \$100,000 of which \$25,000 of the aggregate Preferred Stock par value will relate to the Series A Junior Participating Preferred Stock and \$75,000 of the aggregate Preferred Stock par value will relate to undesignated Preferred Stock. Following the amendment to the

charter, the aggregate par value of all the shares of all classes of the authorized capital stock will be \$2,100,000.

FIFTH: The preferences, conversion and other rights, voting powers, restrictions, limitations as to dividends, qualifications, and terms and conditions of redemption of the Corporation's shares of capital stock were not changed by the amendment to the charter.

SIXTH: The undersigned President of the Corporation acknowledges these Articles of Amendment to be the corporate act of the Corporation and, as to all matters or facts required to be verified under oath, the undersigned President acknowledges that to the best of his knowledge, information and belief, these matters and facts are true in all material respects and that this statement is made under the penalties for perjury.

STATE OF MARYLAND

I hereby certify that this is a true and correct copy of the 4 page document on file in this office. DATED: 7/17/02

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

By: /s/ JACQUELINE C. JAMES, Custodian.

This stamp replaces out previous certification status. Effective: 6/95

