



DIVISION OF
CORPORATION FINANCE

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

February 24, 2011

Via U.S. Mail and Facsimile 949.475.3967

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

**Re: Impac Mortgage Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 16, 2010
File No. 1-14100**

Dear Mr. Taylor:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Robert Telewicz
Senior Staff Accountant