

Mail Stop 4561

October 9, 2007

Timothy M. Doyle  
Chief Financial Officer  
Imperial Capital Bancorp, Inc.  
888 Prospect Street, Suite 110  
La Jolla, CA 92037

**Re: Imperial Capital Bancorp, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2006**

Dear Mr. Doyle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant