

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)