

Room 4561

April 13, 2006

Mr. Robert Lewis
Chief Financial Officer
Imergent, Inc.
754 E. Technology Avenue
Orem, UT 84097

Re: Imergent, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2005
Filed March 9, 2006
File No. 001-32277

Dear Mr. Lewis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Brad Skinner
Accounting Branch Chief