

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