

Room 4561

January 12, 2007

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

**Re: Imergent, Inc.  
Form 8-K Filed on September 7, 2006  
Form 8-K Filed on November 7, 2006  
File No. 001-32277**

Dear Mr. Lewis,

We have reviewed your response letter dated November 16, 2006 and have the following comments. Please note that we have limited our review to the matters addressed in the comments below. We may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed November 7, 2006

1. We note that your presentation includes several non-GAAP measures including net dollar volume of contracts written and adjusted amounts for cost of product and other revenue, selling and marketing expense, income before income tax provision, income tax provision, net income and earnings per share. Please revise your disclosures to provide substantive disclosures complying with Item 10(e)(1)(i) of Regulation S-K and Question 8 of the FAQ for each individual measure. Note that we do not consider brief footnotes that identify adjustments to the GAAP amounts to be sufficient for these purposes. In addition, revise to provide descriptive captions for each measure rather than simply labeling each as “non-GAAP.”
2. We note that your adjustments to GAAP revenue appear to be directed at reporting results similar to those that would exist if cash was paid upon signing of your extended payment term arrangements. Please explain to us how you evaluated the impact of the interest income that remains in your non-GAAP results given the nature of these adjustments. In addition, explain how you determined that additional adjustment or disclosure was not necessary to address interest income.
3. We note that your reconciliation from GAAP revenue to net dollar volume of contracts involves reversing the vast majority of GAAP revenue and replacing it by adding the dollar value of contracts signed during the period. We believe that this may give the unwarranted impression that you are re-casting your financial statements using a comprehensive set of accounting principles other than generally accepted accounting principles. Please revise your presentation to reconcile between these two amounts by showing the net adjustments made or explain to us why you believe that your reconciliation complies with Item 10(e)(1)(i)(B) of Regulation S-K.
4. Please describe to us the “certain expenses” that are deferred during the three-day return period and refer to the authoritative literature that supports your accounting.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

Robert M. Lewis  
Imergent, Inc.  
January 12, 2007  
Page 3

You may contact Mark Kronforst, Assistant Chief Accountant at (202) 551-3451 or me at (202) 551-3489 if you have any questions regarding these comments.

Very truly yours,

Brad Skinner  
Accounting Branch Chief