

Mail Stop 4561

February 4, 2010

Steven G. Mihaylo
Chief Executive Officer
iMergent, Inc.
10201 South 51st Street, Suite A-265
Phoenix, Arizona 85044

Re: iMergent, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed September 1, 2009
File No. 001-32277

Dear Mr. Mihaylo:

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

Sincerely,

Patrick Gilmore
Accounting Branch Chief