



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 16, 2021

Vincent Andreula  
Chief Executive Officer  
Imperalis Holding Corp.  
30 N Gould Street, Suite 11023  
Sheridan, Wyoming 82801

**Re: Imperalis Holding Corp.**  
**Registration Statement on Form 10-12G**  
**Filed April 13, 2021**  
**File No. 000-52140**

Dear Mr. Andreula:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services