

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

DIVISION OF CORPORATION FINANCE

October 8, 2013

<u>Via E-mail</u> Terrence J. Schmid Chief Financial Officer Imperva, Inc. 3400 Bridge Parkway, Suite 200 Redwood Shores, California 94065

> Re: Imperva, Inc. Form 10-K for the Fiscal Year Ended December 31, 2012 Filed March 15, 2013 Form 10-Q for the Quarterly Period Ended June 30, 2013 Filed August 8, 2013 File No. 001-35338

Dear Mr. Schmid:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore Accounting Branch Chief