



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2014

Via E-mail

Terrence Schmid, CFO  
Imperva, Inc.  
3400 Bridge Parkway, Suite 200  
Redwood Shores, California 94065

**Re: Imperva, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 28, 2014  
File No. 01-35388**

Dear Mr. Schmid:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 11. Executive Compensation

Executive Compensation

Base Compensation, page 99

1. We note that each of your named executive officers received an increase in base salary in fiscal 2013. Although you provide a general discussion on page 101 of the factors you may consider when adjusting base salaries on an annual basis, you do not provide a narrative discussion of the specific reasons for the increases in each NEO's base salary in 2013. Please confirm that in future filings you will discuss the specific factors that you considered when adjusting an NEO's base salary. For example, disclose whether base salaries were increased to keep them within targets of the market median.

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Director Compensation Table, page 120

2. In your response letter, please provide more information on how you calculated the fees earned by Messrs. Krausz, Pimentel, Sloom, Strohm, and Tolonen and Ms. Gouw in fiscal 2013. We note that the fees disclosed in the director compensation table do not appear to correlate to the narrative discussion of fees on page 119. For example, the table indicates that Mr. Tolonen received \$49,414 in fiscal 2013 but, based on his board and committee service, it appears he should have received \$58,750--a \$40,000 retainer, \$15,000 for his role as audit committee chair and \$3,750 for being a member of the nominating and corporate governance committee.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

Please contact me at (202) 551-3456 if you have any questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Staff Attorney