

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
MAY 14, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**IMH Financial Corporation**

**File No. 333-164087 - CF#25187**

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IMH Financial Corporation submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-4 registration statement filed on December 31, 2009, as amended.

Based on representations by IMH Financial Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.6	through May 10, 2020
Exhibit 10.7	through May 10, 2020

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Todd Schiffman  
Assistant Director