

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
September 19, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Imperial Holdings, Inc.

File No. 1-35064- CF#30078

Imperial Holdings, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 13, 2013.

Based on representations by Imperial Holdings, Inc. 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 exhibits will not be released to the public for the time periods specified:

Exhibit 10.1	through April 29, 2023
Exhibit 10.3	through April 29, 2023
Exhibit 10.5	through December 31, 2014
Exhibit 10.6	through May 21, 2023

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

Elizabeth M. Murphy
Secretary