Mail Stop 7010

July 28, 2005

via U.S. mail and facsimile to (954) 917-2775

Mr. Howard L. Ehler, Jr. Chief Executive Officer and Chief Financial Officer Imperial Industries, Inc. 1259 Northwest 21st Street Pompano Beach, FL 33069-1417

RE: Imperial Industries, Inc. Form 10-K for the fiscal year ended December 31, 2004 Filed March 31, 2005 File No. 001-07190

Dear Mr. Ehler:

We have completed our review of your Form 10-K and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202)551-3739 or, in his absence, to Al Pavot, Staff Accountant at (202)551-3738, or to the undersigned at (202) 551-3255.

Sincerely,

Nili Shah Accounting Branch Chief

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE