

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

??

??

??

??

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

DIVISION OF  
CORPORATION FINANCE