



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 1, 2008

Mr. H.P. Mechler
Chief Financial Officer
Imperial Sugar Company
One Imperial Square
8016 Highway 90-A, P.O. Box 9
Sugar Land, Texas 77487-0009

**Re: Imperial Sugar Company
Form 10-K for Fiscal Year Ended September 30, 2007
Response Letter Dated March 20, 2008
File No. 000-16674**

Dear Mr. Mechler:

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

Sincerely,

Karl Hiller
Branch Chief