

May-28-04 09:38 From:
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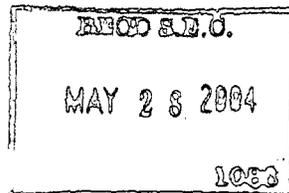
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NYSE

May 28, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
T JUN 02 2004
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, IMPAC MORTGAGE HOLDINGS, INC., 9.375% Series B Cumulative Redeemable Preferred Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 28, 2004. Tentative listing date – June 2, 2004.

Sincerely,

1000298