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JAN 31 2011  
Washington, DC 20549

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January 31, 2011

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, **IMPERIAL HOLDINGS, INC.** (\*to be converted from Imperial Holdings, LLC), Common Stock, Par Value \$0.01 Per Share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 31, 2011. Tentative listing date –February 4, 2011.

Sincerely,