

Mail Stop 3010

December 10, 2009

VIA U.S. MAIL

Mr. Daniel Imperato
Interim Non-Executive Chairman Emeritus
Imperiali Inc.
222 Lakeview Avenue, Suite 160
West Palm Beach, FL 33401

**Re: Imperiali Inc.
Form 10-K for the fiscal year ended August 31, 2008
Filed December 16, 2008
File No. 000-52406**

Dear Mr. Imperato:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief