# SECURITIES AND EXCHANGE COMMISSION 

WASHINGTON, DC 20549

FORM 8-A/A

## Amendment No. 1

# IMPAC MORTGAGE HOLDINGS, INC 

## (Exact name of registrant as specified in its charter)

Maryland
(State of incorporation or organization)

1401 Dove Street, Newport Beach, CA
(Address of principal executive offices)

If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box. ${ }^{\text {. }}$

33-0675505
(I.R.S. Employer Identification No.)

92660
(Zip Code)

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box.

Securities to be registered pursuant to Section 12(b) of the Act.
9.375\% Series B Cumulative Redeemable Preferred Stock, Par Value \$0.01 Per Share

Securities Act registration statement file number to which this form relates:
333-111517 (if applicable)

Securities to be registered pursuant to Section 12(g) of the Act:

## None

(Title of Class)

## EXPLANATORY NOTE

The $9.375 \%$ Series B Cumulative Redeemable Preferred Stock, liquidation preference $\$ 25.00$ per share, $\$ 0.01$ par value per share, of Impac Mortgage Holdings, Inc. (the Company ) currently is registered under Section 12(b) of the Securities Exchange Act of 1934, as amended. This Form 8-A/A is being filed for the purpose of updating the description of the Company s capital stock to reflect a recent amendment to the Company s Charter.

## INFORMATION REQUIRED IN REGISTRATION STATEMENT

## Item 1. Description of Registrant s Securities to be Registered.

This registration statement relates to the $9.375 \%$ Series B Cumulative Redeemable Preferred Stock (the Series B Preferred Stock ) of Impac Mortgage Holdings, Inc., a Maryland corporation (the Company ). The information required in response to this Item 1 with respect to the Series B Preferred Stock is set forth under the caption Description of the Series B Preferred Stock in the Company s prospectus supplement dated May 25, 2004, to the prospectus, dated January 9, 2004, included as part of the Registration Statement on Form S-3 (File No. 333-111517), filed with the Securities and Exchange Commission on December 23, 2003. The prospectus supplement is hereby incorporated by reference into this registration statement. The Company s authorized stock consists of $200,000,000$ shares of common stock, $\$ 0.01$ par value per share, and $10,000,000$ shares of preferred stock, $\$ 0.01$ par value per share, of which $2,500,000$ are designated as Series A Junior Participating Preferred Stock and $7,500,000$ are designated as $9.375 \%$ Series B Cumulative Redeemable Preferred Stock. Pursuant to an amendment to the Company s Charter, nothing in the Charter will preclude the settlement of transactions entered into through the facilities of the New York Stock Exchange.

## Item 2. Exhibits.

The exhibits to this registration statement are listed in the Exhibit Index, which appears after the signature page, and are incorporated herein by reference.

## SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

IMPAC MORTGAGE HOLDINGS, INC.
By: /s/Ronald M. Morrsion
Ronald M. Morrison

General Counsel and Secretary

