

IMPAC MORTGAGE HOLDINGS INC
Form 8-A12B/A
October 19, 2004

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-A/A

Amendment No. 2

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES

PURSUANT TO SECTION 12(b) OR (g) OF

THE SECURITIES EXCHANGE ACT OF 1934

IMPAC MORTGAGE HOLDINGS, INC

(Exact name of registrant as specified in its charter)

Maryland
(State of incorporation or organization)

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

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

92660
(Zip Code)

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.

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:

| <u>Title of Each Class</u> <u>to be so Registered</u> | <u>Name of Each Exchange on Which</u> <u>Each Class is to be Registered</u> |
|--|--|
| Common Stock, \$.01 par value | New York Stock Exchange |

Securities Act registration statement file number to which this form relates:

333-74432 (if applicable)

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

None

(Title of Class)

EXPLANATORY NOTE

The Common Stock, \$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. On June 30, 2004, Amendment No. 1 to Form 8-A/A was filed for the purpose of updating the description of the Company's Common Stock to reflect an amendment to the Company's Charter. This Amendment No. 2 is being filed to include a previously filed exhibit that was inadvertently not listed.

INFORMATION REQUIRED IN REGISTRATION STATEMENT

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

This registration statement relates to the Common Stock, \$0.01 par value per share (the Common Stock), of Impac Mortgage Holdings, Inc., a Maryland corporation (the Company). The information required in response to this Item with respect to the Common Stock is set forth under the caption Description of Capital Stock (excluding the subsection captioned Description of Warrants) in the Company's Registration Statement on Form S-3, Registration No. 333-74432, filed with the Securities and Exchange Commission on December 3, 2001, as amended (the Registration Statement), and as subsequently amended and included in the prospectus filed pursuant to Rule 424(b) under the Securities Act of 1933, as amended. Such information is hereby incorporated herein by reference in its entirety. 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, \$.01 par value per share, of which 2,500,000 shares 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 (the NYSE). Copies of the information set forth under the caption Description of Capital Stock in the Registration Statement have been furnished to the NYSE.

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.

Dated: October 18, 2004

IMPAC MORTGAGE HOLDINGS, INC.

By: /s/ Ronald M. Morrison
Ronald M. Morrison
General Counsel and Secretary

EXHIBIT INDEX

1. Charter of the Registrant (incorporated by reference to exhibit 3.1 to the Registrant's Registration Statement on Form S-11, as amended (File No. 33-96670), filed with the Securities and Exchange Commission on September 7, 1995).
2. Certificate of correction of the Registrant (incorporated by reference to exhibit 3.1(a) of the Registrant's Form 10-K for the year ended December 31, 1998).
3. Articles of Amendment of the Registrant (incorporated by reference to exhibit 3.1(b) of the Registrant's Form 10-K for the year ended December 31, 1998).
4. Articles of Amendment for change of name to charter of the Registrant (incorporated by reference to exhibit 3.1(a) of the Registrant's Current Report on Form 8-K, filed February 11, 1998).
5. Articles Supplementary and Certificate of Correction for Series A Junior Participating Preferred Stock of the Registrant (incorporated by reference to exhibit 3.1(d) of the Registrant's Form 10-K for the year ended December 31, 1998).
6. Articles of Amendment, filed with the State Department of Assessments and Taxation of Maryland on July 17, 2002, increasing authorized shares of Common Stock of the Registrant (incorporated by reference to exhibit 10 of the Registrant's Form 8-A/A, Amendment No. 2, filed July 30, 2002).
7. Resolution to Change Principal Officer or Resident Agent, filed with the State Department of Assessments and Taxation of Maryland on September 11, 2002 (incorporated by reference to exhibit 3.1(j) of the Registrant's Form 10-K for the year ended December 31, 2002).
- 8.* Articles of Amendment, filed with the State Department of Assessments and Taxation of Maryland on June 22, 2004, amending and restating Article VII of the Registrant's Charter.
9. Bylaws of the Registrant, as amended and restated (incorporated by reference to exhibit 3.2 of the Registrant's Quarterly Report on Form 10-Q for the period ending March 31, 1998).
10. Amendment to Bylaws of the Registrant (incorporated by reference to exhibit 3.2(a) of the Registrant's Registration Statement on Form S-3 (File No. 333-111517) filed with the Securities and Exchange Commission on December 23, 2004).
11. Form of Common Stock certificate (incorporated by reference to exhibit 4.1 of Registrant's Registration Statement of Form S-11 as amended (File No. 33-96670), filed with the Securities and Exchange Commission on September 7, 1995).
12. Rights Agreement between the Registrant and BankBoston, N.A. (incorporated by reference to exhibit 4.2 of the Registrant's Registration Statement on Form 8-A as filed with the Securities and Exchange Commission on October 14, 1998).
13. Amendment No. 1 to Rights Agreement between the Registrant and BankBoston, N.A. (incorporated by reference to exhibit 4.2(a) of the Registrant's Registration Statement on Form 8-A/A as filed with the Securities and Exchange Commission on December 23, 1998).

* Previously filed with Amendment No. 1 to Form 8-A/A as filed with the Securities and Exchange Commission on June 30, 2004.