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| <b>B #:</b>       | 1001-15  |
| <b>Date:</b>      | 05/29/2015   |
| <b>To:</b>        | All Participants   |
| <b>Category:</b>  | Dividends  |
| <b>From:</b>      | Supervisor, Stock Dividend Department  |
| <b>Attention:</b> | Dividend Managers, Cashiers, and Reorganization Managers   |
| <b>Subject:</b>   | Rights Offering: Imperial Holdings, Inc. CUSIP: 452834104 Rights Contra<br>CUSIP: 452994270: Record Date 05/26/2015 Rate: .25 Expiration Date: 06/15/2015<br>5:00 P.M. Eastern Daylight time |

\*\*\*\*\*WARNING TIME CRITICAL\*\*\*\*\*

Imperial Holdings, Inc. is issuing non-transferable Rights to holders as of the close of business on 05/26/2015 (the Record Date). Each holder is entitled to receive one (1) subscription Right for every four (4) shares of common stock held. Expiration Date 06/15/2015, unless extended.

Fractional entitlements will be dropped.

DTC allocated rights on 05/29/2015.

**RECORD DATE POSITION INFORMATION SHOULD BE CONFIRMED THROUGH THE CA WEB. PLEASE REFER TO IMPORTANT NOTICE [B#0178-15](#) FOR MORE INFORMATION**

**IT IS IMPORTANT THAT PARTICIPANTS REFER TO THE DTC REORGANIZATION INQUIRY FOR PARTICIPANTS (RIPS), FUNCTION CODE 59, FOR INFORMATION REGARDING THE SUBSCRIPTION PRIVILEGE AND ANY EXTENSIONS TO THE EXPIRATION DATE.**

If Participants have any questions regarding this Important Notice, they may contact DTC’s Customer Help Center at (888) 382-2721.

If Participants have any questions regarding this Rights Offering, please contact the Information Agent, D.F. King & Co., Inc., at 877-478-5045.

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