

Mail Stop 4561

November 17, 2008

John C. Hope, III
Chairman of the Board
Whitney Holding Corporation
228 St. Charles Avenue
New Orleans, LA 70130

**Re: Whitney Holding Corporation
Schedule 14A
Filed October 29, 2008
File No. 033-56024**

Dear Mr. Hope:

We have completed our limited review of your Preliminary Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Jessica Livingston
Staff Attorney