

Mail Stop 4561

October 18, 2006

Carl J. Chaney  
Executive Vice President and Chief Financial Officer  
Hancock Holding Company  
One Hancock Plaza  
Gulfport, Mississippi 39501

**Re: Hancock Holding Company  
Form 10-K and 10-K/A for the Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 000-13089**

Dear Mr. Chaney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief