



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

April 1, 2011

Ms. Joy Lambert Phillips
General Counsel
Hancock Holding Company
One Hancock Plaza, 2510 14th Street
Gulfport, Mississippi 39501

**Re: Hancock Holding Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 28, 2011
Definitive Proxy Statement on Schedule 14A
Filed February 28, 2011
File No. 000-13089**

Dear Ms. Phillips:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Erin Purnell
Attorney