

Mail Stop 4561

October 12, 2006

*By U.S. Mail and Facsimile to (504) 310-7322*

Mr. Anthony J. Restel  
Chief Financial Officer  
IBERIABANK Corporation  
200 West Congress Street  
Lafayette, Louisiana 70501

**Re: IBERIABANK Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**File No. 000-25756**

Dear Mr. Restel:

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

Sincerely,

Amit Pande  
Assistant Chief Accountant