

March 9, 2007

Mail Stop 4561

Mr. Daryl G. Byrd  
President and CEO  
IBERIABANK Corporation  
200 West Congress Drive  
Lafayette, Louisiana 70501

**Re: IBERIABANK Corp.  
Amendment Number One to Registration Statement on Form S-3  
Filed on February 12, 2007  
File Number 333-139984**

Dear Mr. Byrd:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Selling Stockholders, page10

1. We note your response to prior comment number 2; however, we believe that Wellington Management Company should disclose the natural person who has the voting and investment power or the ultimate beneficial holder. Please revise to identify the natural person who has the voting and investment power for each of the selling security holders and refer to section 4S of the Manual of Publicly Available Telephone Interpretations.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional

Mr. Daryl G. Byrd  
IberiaBank Corporation  
March 9, 2007  
Page 2

comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

Please me at 202 551-3419 with any questions.

Sincerely,

Christian Windsor  
Special Counsel

Mr. Daryl G. Byrd  
IberiaBank Corporation  
March 9, 2007  
Page 3

CC: Edward B. Crosland, Jr., Esq.  
Jones, Walker, Waechter,  
Poitevent, Carrère & Denègre, L.L.P.  
2600 Virginia Avenue, Suite 1113  
Washington, DC 20037-1992  
FAX (202) 944-1109