



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

DIVISION OF  
CORPORATION FINANCE

July 10, 2017

Mail Stop 4720

Via E-mail

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

**Re: IBERIABANK Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 21, 2017**  
**File No. 001-37532**

Dear Mr. Restel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief  
Office of Financial Services