

Mail Stop 4561

August 29, 2007

Mr. Louis E. Greer
Principal Financial Officer
Trustmark Corp.
248 E. Capitol Street
Jackson, MI 39201

**RE: Trustmark Corp.
Form 10-K for the Fiscal Year Ended December 31, 2006
Form 10-Q for the Fiscal Quarter Ended March 31, 2007
File No. 0-3683**

Dear Mr. Greer:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Hugh West
Accounting Branch Chief