

Mail Stop 4561

July 9, 2008

C.R. Cloutier
Chief Executive Officer
MidSouth Bancorp, Inc.
102 Versailles Boulevard
Lafayette, LA 70501

**Re: MidSouth Bancorp, Inc.
Form 10-K
Filed March 17, 2008
File No. 001-11826**

Dear Mr. Cloutier:

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

Sincerely,

Michael Clampitt
Staff Attorney

cc: By fax (337) 593-3278
Danielle Blanchet
MidSouth Bancorp, Inc.