

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

DIVISION OF CORPORATION FINANCE

November 3, 2010

James R. McLemore Chief Financial Officer MidSouth Bancorp, Inc. 102 Versailles Boulevard Lafayette, Louisiana 70501

> Re: MidSouth Bancorp, Inc. Form 10-K for Fiscal Year Ended December 31, 2009 Filed March 16, 2010 Form 10-Q for Fiscal Quarter Ended March 31, 2010 Filed May 10, 2010 Form 10-Q for Fiscal Quarter Ended June 30, 2010 Filed August 9, 2010 File No. 1-11826

Dear Mr. McLemore:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amit Pande Accounting Branch Chief