Mail Stop 4561

October 18, 2006

Carl J. Chaney Executive Vice President and Chief Financial Officer Hancock Holding Company One Hancock Plaza Gulfport, Mississippi 39501

Re: Hancock Holding Company Form 10-K and 10-K/A for the Fiscal Year Ended December 31, 2005 Filed March 16, 2006 File No. 000-13089

Dear Mr. Chaney:

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

Sincerely,

John P. Nolan Accounting Branch Chief