

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

September 18, 2018

Mail Stop 4720

Anthony J. Restel Vice Chairman and 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, 2017

Filed February 23, 2018 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