

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name IBERIABANK CORPORATION		2 Issuer's employer identification number (EIN) 71-1280718	
3 Name of contact for additional information JOHN DAVIS	4 Telephone No. of contact (337) 521-4005	5 Email address of contact JDAVIS@IBERIABANK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 200 WEST CONGRESS STREET		7 City, town, or post office, state, and Zip code of contact LAFAYETTE, LA 70501	
8 Date of action MAY 31, 2014		9 Classification and description COMMON STOCK	
10 CUSIP number 450828108	11 Serial number(s)	12 Ticker symbol IBKC	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **ON MAY 28, 2014 THE SHAREHOLDERS OF TECHE HOLDING COMPANY ("TECHE HOLDING COMPANY") APPROVED THE ACQUISITION BY IBERIABANK CORPORATION ("IBERIABANK CORPORATION") OF TECHE HOLDING COMPANY THROUGH A MERGER TRANSACTION. THE MERGER TRANSACTION WAS CONSUMMATED ON MAY 31, 2014.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **AS A RESULT OF THE FOREGOING MERGER TRANSACTION, TECHE HOLDING COMPANY MERGED WITH AND INTO IBERIABANK CORPORATION AND EACH SHARE OF TECHE HOLDING COMPANY'S COMMON STOCK WAS CONVERTED INTO THE RIGHT TO RECEIVE 1.162 SHARES OF IBERIABANK CORPORATION COMMON STOCK. TECHE HOLDING COMPANY SHAREHOLDERS RECEIVED CASH IN LIEU OF FRACTIONAL SHARES AT A RATE OF \$71.97 PER SHARE OF IBERIABANK CORPORATION COMMON STOCK.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **THE TRANSACTION QUALIFIES AS A "REORGANIZATION" WITHIN THE MEANING OF SECTION 368(a)(1) OF THE IRS CODE. THE FOLLOWING SECTION DESCRIBES THE QUANTITATIVE EFFECT THE TRANSACTION HAS ON THE BASIS OF THE IBERIABANK CORPORATION COMMON STOCK IN THE HANDS OF A UNITED STATES TAXPAYER.**

UNDER SECTION 358(a) OF THE IRS CODE, THE SHAREHOLDER'S AGGREGATE TAX BASIS IN THE IBERIABANK CORPORATION COMMON STOCK RECEIVED PURSUANT TO THE TRANSACTION (INCLUDING ANY FRACTIONAL IBERIABANK CORPORATION COMMON STOCK SHARES DEEMED RECEIVED AND EXCHANGED FOR CASH) WILL EQUAL THE AGGREGATE TAX BASIS IN THE ORIGINAL TECHE HOLDING COMPANY COMMON STOCK SURRENDERED IN THE TRANSACTION, DECREASED BY THE AMOUNT OF GAIN, IF ANY, RECOGNIZED (EXCLUDING ANY GAIN RECOGNIZED WITH RESPECT TO CASH RECEIVED FOR FRACTIONAL SHARES).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRS SECTION 368(a)(1)

IRS SECTION 356(b)

IRS SECTION 358(a)

IRS SECTION 354

IRS SECTION 1221

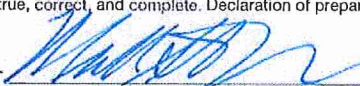
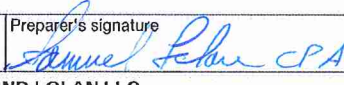
18 Can any resulting loss be recognized? ▶ UNDER SECTION 356(b) OF THE IRS CODE, SHAREHOLDERS GENERALLY WILL RECOGNIZE GAIN (BUT NOT LOSS) EQUAL TO THE LESSER OF (a) THE AMOUNT OF CASH RECEIVED IN THE TRANSACTION (EXCLUDING CASH RECEIVED FOR FRACTIONAL SHARES) AND (b) THE EXCESS, IF ANY, OF (i) THE TOTAL CONSIDERATION RECEIVED IN THE TRANSACTION (EXCLUDING CASH RECEIVED FOR FRACTIONAL SHARES), OVER (ii) THE SHAREHOLDER'S TAX BASIS IN THE TECHE HOLDING COMPANY COMMON STOCK.

FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, A TECHE HOLDING COMPANY'S SHAREHOLDER GENERALLY WILL NOT RECOGNIZE ANY GAIN OR LOSS WITH RESPECT TO THE EXCHANGE OF TECHE HOLDING COMPANY COMMON STOCK SHARES FOR SHARES OF IBERIABANK CORPORATION COMMON STOCK IN THE TRANSACTION, BUT WILL, HOWEVER, HAVE TO RECOGNIZE GAIN IN CONNECTION WITH ANY CASH RECEIVED IN LIEU OF A FRACTIONAL SHARE INTEREST IN IBERIABANK CORPORATION COMMON STOCK.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

THE REPORTABLE TAX YEAR IS THE CALENDAR YEAR ENDED DECEMBER 31, 2014.

IF THE SHAREHOLDERS HAVE DIFFERING TAX BASES WITH RESPECT TO THE TECHE HOLDING COMPANY COMMON STOCK EXCHANGED THE SHAREHOLDERS SHOULD CONSULT WITH A TAX ADVISOR IN ORDER TO IDENTIFY THE TAX BASES OF THE IBERIABANK CORPORATION COMMON STOCK RECEIVED PURSUANT TO THE TRANSACTION. ANY INFORMATION DISCLOSED IN THIS INFORMATION RETURN SHOULD NOT BE CONSIDERED, USED, OR RELIED UPON AS TAX ADVICE ON THE TAX TREATMENT OF THE TRANSACTION, AND EACH SHAREHOLDER OF IBERIABANK CORPORATION COMMON STOCK SHOULD CONSULT HIS, HER, OR ITS TAX ADVISOR AS TO THE RESULTING TAX CONSEQUENCES OF THE TRANSACTION.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature ▶		Date ▶	<u>6/24/2014</u>
Paid Preparer Use Only	Print your name ▶ <u>MICHAEL SCOTT PRICE</u>		Title ▶ <u>SVP, CHIEF ACCOUNTING OFFICER</u>	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	<u>SAMUEL R. LOLAN</u>		<u>6/24/14</u>	<u>P00081506</u>
	Firm's name ▶ <u>CASTAING HUSSEY AND LOLAN LLC</u>	Firm's EIN ▶ <u>72-0389608</u>	Phone no. <u>(337) 364-7221</u>	
Firm's address ▶ <u>525 WEEKS STREET, NEW IBERIA, LA 70560-4553</u>				

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054