

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ 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 27, 2011	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 27, 2011, THE SHAREHOLDERS OF CAMERON BANCSHARES, INC. ("CAMERON BANCSHARES") APPROVED THE ACQUISITION BY IBERIABANK CORPORATION ("IBERIABANK CORPORATION") OF CAMERON BANCSHARES THROUGH A MERGER TRANSACTION. THE MERGER TRANSACTION WAS CONSUMMATED THAT SAME DAY.**

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, CAMERON BANCSHARES MERGED WITH AND INTO IBERIABANK CORPORATION AND EACH SHARE OF CAMERON BANCSHARES COMMON STOCK WAS CONVERTED INTO THE RIGHT TO RECEIVE 3.464 SHARES OF IBERIABANK CORPORATION COMMON STOCK. CAMERON BANCSHARES' SHAREHOLDERS RECEIVED CASH IN LIEU OF FRACTIONAL SHARES AT A RATE OF \$58.62 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 CAMERON BANCSHARES COMMON STOCK SURRENDERED IN THE TRANSACTION, DECREASED BY THE AMOUNT OF CASH RECEIVED (EXCLUDING ANY CASH RECEIVED FOR FRACTIONAL SHARES), AND INCREASED 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 CAMERON BANCSHARES COMMON STOCK.**

FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, A CAMERON BANCSHARES' SHAREHOLDER GENERALLY WILL NOT RECOGNIZE ANY GAIN OR LOSS WITH RESPECT TO THE EXCHANGE OF CAMERON BANCSHARES 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, 2011.

IF THE SHAREHOLDERS HAVE DIFFERING TAX BASES WITH RESPECT TO THE CAMERON BANCSHARES 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.

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.

Sign Here

Signature ▶ *J Powell*
Print your name ▶ JEFFREY POWELL

Date ▶ 1-17-2012

Title ▶ EVP, CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
SAMUEL R. LOLAN	<i>Samuel Lolan CPA</i>	1-17-2012		P00081506
Firm's name ▶	Firm's EIN ▶		Phone no.	
CASTAING HUSSEY AND LOLAN LLC	72-0389608		(337) 364-7221	
Firm's address ▶	525 WEEKS STREET, NEW IBERIA, LA 70560-4553			

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

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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 31, 2011, THE SHAREHOLDERS OF OMNI BANCSHARES, INC. ("OMNI BANCSHARES") APPROVED THE ACQUISITION BY IBERIABANK CORPORATION ("IBERIABANK CORPORATION") OF OMNI BANCSHARES THROUGH A MERGER TRANSACTION. THE MERGER TRANSACTION WAS CONSUMMATED THAT SAME DAY.**

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, OMNI BANCSHARES MERGED WITH AND INTO IBERIABANK CORPORATION AND EACH SHARE OF OMNI COMMON STOCK WAS CONVERTED INTO THE RIGHT TO RECEIVE 0.3313 SHARE OF IBERIABANK CORPORATION COMMON STOCK. OMNI BANCSHARES' SHAREHOLDERS RECEIVED CASH IN LIEU OF FRACTIONAL SHARES AT A RATE OF \$58.62 PER SHARE OF IBERIABANK CORPORATION COMMON STOCK. ADDITIONALLY, AS PART OF THE TRANSACTION, EACH UNEXERCISED OPTION TO PURCHASE OMNI COMMON STOCK WAS CANCELLED AND CONVERTED INTO A FULLY-VESTED OPTION TO PURCHASE 0.3313 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 OMNI COMMON STOCK SURRENDERED IN THE TRANSACTION, DECREASED BY THE AMOUNT OF CASH RECEIVED (EXCLUDING ANY CASH RECEIVED FOR FRACTIONAL SHARES), AND INCREASED 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)

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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 OMNI COMMON STOCK.**

FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, AN OMNI BANCSHARES' SHAREHOLDER GENERALLY WILL NOT RECOGNIZE ANY GAIN OR LOSS WITH RESPECT TO THE EXCHANGE OF OMNI 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, 2011.

IF THE SHAREHOLDERS HAVE DIFFERING TAX BASES WITH RESPECT TO THE OMNI 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.

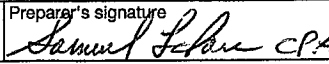
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1-17-2012

Print your name ▶ JEFFREY POWELL Title ▶ EVP, CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
SAMUEL R. LOLAN	 CPA	1-17-2012		P00081506
Firm's name ▶	CASTAING HUSSEY AND LOLAN LLC		Firm's EIN ▶	72-0389608
Firm's address ▶	525 WEEKS STREET, NEW IBERIA, LA 70560-4553		Phone no.	(337) 364-7221

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