



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

DIVISION OF  
CORPORATION FINANCE

November 19, 2014

Via E-mail

Dennis E. Nixon  
Chief Executive Officer and President  
International Bancshares Corporation  
1200 San Bernardo Avenue  
Laredo, Texas 78042

**Re: International Bancshares Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed February 24, 2014**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2014**  
**Filed August 11, 2014**  
**File No. 000-09439**

Dear Mr. Nixon:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amit Pande

Amit Pande  
Accounting Branch Chief