



DIVISION OF
CORPORATION FINANCE

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

December 9, 2024

Judith I. Wawroski
Chief Accounting Officer and Treasurer
International Bancshares Corporation
1200 San Bernardo Avenue
Laredo, TX 78042

Re: International Bancshares Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 000-09439

Dear Judith I. Wawroski:

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,

Division of Corporation Finance
Office of Finance