

This paper aims to estimate the financial performance Efficiency for 22 Iraqi Banks during the period of four years from 2007 to 2010. Data envelopment analysis (DEA) is used to measure the financial performance, using output return to scale method. The data analyzed and the results obtained using data envelopment analysis Program 2.1. The results show that (11) of Iraqi Banks have an efficiency in terms of variable returns to scale (VRS), Iraqi banks obtained mean efficiency is 0.77 with (VRS) method, 0.56 according to constant returns to scale during the period 2007-2010, and the results show that only six banks reach the Economic optimal size