

Mail Stop 4561

May 27, 2008

Robert A. Fehlman  
Executive Vice President  
and Chief Financial Officer  
Simmons First National Corporation  
501 Main Street  
Pine Bluff, Arkansas 71601

**RE: Simmons First National Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 27, 2008  
File No. 000-06253**

Dear Mr. Fehlman

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief