



DIVISION OF
CORPORATION FINANCE

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

February 4, 2009

Robert A. Fehlman
Executive Vice President and Chief Financial Officer
Simmons First National Corporation
501 Main Street
Pine Bluff, Arkansas 71611

**Re: Simmons First National Corporation
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed January 20, 2009
File No. 000-06253**

Dear Mr. Fehlman:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kate McHale
Staff Attorney