

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

Mail Stop 4720

November 29, 2016

Donna T. Lowery Chief Financial Officer The First Bancshares, Inc. 6480 U.S. Highway 98 West Hattiesburg, MS 39402

**Re:** The First Bancshares, Inc.

**Preliminary Proxy Statement on Schedule 14A** 

Filed October 25, 2016 File No. 000-22507

Dear Ms. Lowery:

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,

/s/ Dietrich A. King

Dietrich A. King Assistant Director Office of Financial Services

cc: Neal C. Wise, Esq.