Mail Stop 4563

*By U.S. Mail and facsimile to* (662)680-2006

Aubrey B. Patterson Chief Executive Officer BancorpSouth, Inc. One Mississippi Plaza 201 South Spring Street Tupelo, Mississippi 38804

> Re: BancorpSouth, Inc. Definitive 14A Filed April 25, 2007 File No. 01-12991

Dear Mr. Patterson:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3419.

Sincerely,

Christian Windsor Special Counsel