



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2010

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

**Re: Simmons First National Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 2, 2010**  
**File No. 000-06253**

Dear Mr. Fehlman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Seaman  
Special Counsel