



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

December 22, 2016

Via E-mail

Robert A. Fehlman  
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, 2015**  
**Filed February 29, 2016**  
**File No. 000-06253**

Dear Mr. Fehlman:

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/ Christian N. Windsor

Christian N. Windsor  
Special Counsel  
Office of Financial Services