



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2022

Donna T. (Dee Dee) Lowery  
Chief Financial Officer  
The First Bancshares, Inc.  
6480 U.S. Hwy. 98 West  
Hattiesburg, Mississippi 39402

**Re: The First Bancshares, Inc.**  
**Registration Statement on Form S-4**  
**Filed May 27, 2022**  
**File No. 333-265296**

Dear Ms. Lowery:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Will Hooper