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SIMMONS FIRST NATIONAL CORP

Form RW

July 26, 2004

-LETTERHEAD-

Simmons First National Corporation

P. O. Box 7009

Pine Bluff, AR 71611

July 26, 2004

Securities and Exchange Commission

RE: Simmons First National Corporation - Request for Removal of Filing Error

Dear Sir or Madam:

Simmons First National Corporation hereby requests a withdrawal of its registration statement Form S-3, Commission file number 333-117343, which was filed in error on July 13, 2004, when in fact it should have been filed as a Form S-3D. Simmons First National Corporation resubmitted it correctly on Form S-3D on July 14, 2004.

If you need additional information or have questions please do not hesitate to contact me at 870-541-1231. Your consideration in this matter is greatly appreciated.

Sincerely yours,

/s/ Robert A. Fehlman

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Robert A. Fehlman  
Senior Vice President  
and Chief Financial Officer