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MAY J THOMAS
Form 144
October 26, 2006

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

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES
PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

ATTENTION: Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale or executing a sale directly with a market maker.

1	(a)	NAME OF ISSUER (Please type or print) Simmons First National Corporation	(b)	I.R.S. IDENT. NO. 71-0407808	(c)	S.E.C. FILE NO. 0-6253		
1	(d)	ADDRESS OF ISSUER P. O. Box 7009	STREET	CITY Pine Bluff	STATE AR	ZIP CODE 71611	(e)	TELEPHONE NO.
2	(a)	NAME OF PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD E. T. May Trust, J. Thomas May, Ttee	(b)	I.R.S. IDENT. NO. 20-7054126	(c)	RELATIONSHIP TO ISSUER Officer	(d)	ADDRESS ST 2011 Country

INSTRUCTION: The person filing this notice should contact the issuer to obtain the I.R.S. Identification File Number

3(a)	(b)	SEC USE ONLY (c)	(d)	(e)	
Title of the Class of Securities To Be Sold	Name and Address of Each Broker Through Whom the Securities are to be Offered or Each Market Maker who is Acquiring the Securities	Broker-Dealer File Number	Number of Shares or Other Units To Be Sold (See instr. 3(c))	Aggregate Market Value (See instr. 3(d))	Number of Shares or Other Units Outstanding (See instr. 3(e))
COMMON	UBS FINANCIAL SERVICES INC.		19,751	\$622,749.03	14,196,589

INSTRUCTIONS:

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| <p>1. (a) Name of issuer
(b) Issuer's I.R.S. Identification Number
(c) Issuer's S.E.C. file number, if any
(d) Issuer's address, including zip code
(e) Issuer's telephone number, including area code</p> <p>2. (a) Name of person for whose account the securities are to be sold
(b) Such person's I.R.S. identification number, if such person is an entity
(c) Such person's relationship to the</p> | <p>3. (a) Title of the class of securities
(b) Name and address of each of the securities are intended to be sold
(c) Number of shares or other units (if debt securities, give face amount)
(d) Aggregate market value of securities as of a specified date with respect to the filing of this notice
(e) Number of shares or other units outstanding, or if debt securities, amount thereof outstanding</p> |
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issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing)
 (d) Such person's address, including zip code

recent report or statement
 (f) Approximate date on which
 (g) Name of each securities the securities are intended

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

TABLE I--SECURITIES TO BE SOLD

Furnish the following information with respect to the acquisition of the securities and with respect to the Payment of all or any part of the purchase price or other consideration

Title of the Class	Date You Acquired	Nature of Acquisition Transaction	Name of Person From Whom Acquired (If Gift, Also Give Date Donor Acquired)	Amount of Securities Acquired
Common	7/1/2001	Gift upon Creation of Trust	E. T. May (acquired in various transactions between July 1988 and July, 2001)	8,6
Common	7/2/2001-10/3/2006	Stock Dividend and Dividend Reinvestment Plan	Issuer	11,0

INSTRUCTIONS: If the securities were purchased and full payment therefore was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

TABLE II--SECURITIES SOLD DURING THE PAST THREE MONTHS

Furnish The Following Information as to All Securities of The Issuer Sold During The Past Three Months Whose Account The Securities Are To Be Sold.

Name and Address of Seller	Title of Securities To Be Sold.	Date of Sale	Amount of Securities
None			

REMARKS:

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INSTRUCTIONS:

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

ATTENTION:

The person for whose account this notice relates are to be so signing this notice that he does adverse information in regard prospective operations of the i to be sold which has not been pu

October 25, 2006

/s/ J. Thomas May

DATE OF NOTICE

(SIGNATURE)

The notice shall be signed by the persons for whose account the securities are to be sold. At shall be manually signed. Any copies not manually signed shall bear typed or prin

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ATTENTION: INTERNATIONAL MISSTATEMENTS OR OMISSION OF FACTS CONSTITUTE FEDERAL CRIMINAL VIOLA
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