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SIMMONS FIRST NATIONAL CORP
Form 13F-NT
May 13, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 13F-NT
FORM 13F-NT COVER PAGE

REPORT FOR THE CALENDAR YEAR OR QUARTER ENDED: 03/31/2008

CHECK HERE IF AMENDMENT AMENDMENT NUMBER:
THIS AMENDMENT IS A RESTATEMENT
 ADDS NEW HOLDING ENTRIES

INSTITUTIONAL INVESTMENT MANAGER FILING THIS REPORT:

NAME: SIMMONS FIRST NATIONAL CORPORATION
ADDRESS: 501 MAIN STREET
PINE BLUFF, AR 71601

THE INSTITUTIONAL INVESTMENT MANAGER FILING THIS REPORT AND THE PERSON BY WHOM IT IS SIGNED HEREBY REPRESENT THAT THE PERSON SIGNING THE REPORT IS AUTHORIZED TO SUBMIT IT, THAT ALL INFORMATION CONTAINED HEREIN IS TRUE, CORRECT AND COMPLETE, AND THAT IT IS UNDERSTOOD THAT ALL REQUIRED ITEMS, STATEMENTS, SCHEDULES, LISTS, AND TABLES, ARE CONSIDERED INTEGRAL PARTS OF THIS FORM.

PERSON SIGNING THIS REPORT ON BEHALF OF REPORTING MANAGER:

NAME: JOHN L. RUSH
TITLE: SECRETARY
PHONE: (870) 541-1111

SIGNATURE, PLACE, AND DATE OF SIGNING:

/s/ JOHN L. RUSH PINE BLUFF, AR MAY 12, 2008

REPORT TYPE (CHECK ONLY ONE):

13F HOLDINGS REPORT
 13F NOTICE
 13F COMBINATION REPORT

LIST OF OTHER MANAGERS REPORTING FOR THIS MANAGER:
SIMMONS FIRST TRUST COMPANY, N.A.

I AM SIGNING THIS REPORT AS REQUIRED BY THE SECURITIES EXCHANGE ACT OF 1934.