

SIMMONS FIRST NATIONAL CORP
 Form 4
 December 31, 2007

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
MAY J THOMAS

2. Issuer Name and Ticker or Trading Symbol
SIMMONS FIRST NATIONAL CORP [SFNC]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)
 Director 10% Owner
 Officer (give title below) Other (specify below)
 Chairman and CEO

(Last) (First) (Middle)
SIMMONS FIRST NATIONAL CORP, 501 MAIN STREET
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
12/28/2007

PINE BLUFF, AR 71611

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
			Code	V	Amount	(D)	Price			
SFNC	12/28/2007		G		6,675	D	\$ 27.33	133,437	D	
SFNC	12/28/2007		G		700	A	\$ 27.33	2,465	I	Cust. (Son)
SFNC	12/28/2007		G		700	A	\$ 27.33	2,480	I	Cust. (Daughter)
SFNC								16,334	D	
SFNC								5,200	I	IRA-Regions
SFNC								14,306	I	IRA-Stephens

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SFNC 1,072 I By Spouse

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Pr Deri Secu (Instr	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2001 05/06/2011	Common	6,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2002 05/06/2012	Common	16,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2003 05/06/2013	Common	16,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2004 05/06/2014	Common	16,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2005 05/06/2015	Common	16,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2003 05/06/2011	Common	3,000	\$ 1
Incentive Stock Option	\$ 12.13	05/07/2001		X	0	05/07/2004 05/06/2011	Common	6,000	\$ 1
	\$ 12.13	05/07/2001		X	0	05/07/2005 05/06/2011	Common	6,000	\$ 1

Incentive
Stock
Option

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MAY J THOMAS SIMMONS FIRST NATIONAL CORP 501 MAIN STREET PINE BLUFF, AR 71611			Chairman and CEO	

Signatures

/s/ J. Thomas May by Piper P. Erwin	12/31/2007
<u> </u> Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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