

FIRST BANCSHARES INC /MS/  
Form DEL AM  
May 30, 2013

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VIA EDGAR

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-4561  
Attention: David Lin, Esq.

Re: Delaying Amendment for The First Bancshares, Inc. Registration Statement on Form S-3, File No. 333-188922  
(the "Registration Statement")

Ladies and Gentlemen:

Pursuant to Rule 473 under the Securities Act of 1933, as amended (the "Securities Act"), The First Bancshares, Inc. (the "Registrant") is hereby filing a delaying amendment with respect to its Registration Statement relating to the registration for resale of up to 1,951,220 shares of Common Stock of the Registrant. The Registration Statement was filed with the Securities and Exchange Commission (the "Commission") on May 29, 2013 pursuant to Rule 415 under the Securities Act.

The Registrant hereby amends the Registration Statement to delay its effective date until the Registrant shall file a further amendment which specifically states that the Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to Section 8(a), may determine.

Pursuant to the requirements of the Securities Act and Rule 478 thereunder, this delaying amendment has been signed on behalf of the Registrant, in the City of Hattiesburg and the State of Mississippi, on the 30th day of May, 2013.

If you have any questions or comments, please do not hesitate to contact me at (601)-705-1141 or J. Andrew Gipson, Esq. (601) 949-4789.

The First Bancshares, Inc.

/s/ Donna T. (Dee Dee) Lowery

By: Donna T. (Dee Dee) Lowery  
Title: Chief Financial Officer