

FIRST BANCSHARES INC /MS/  
Form 10-Q/A  
June 09, 2009

U. S. SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D. C. 20549

FORM 10-Q/A

(Amendment No. 1)

- QUARTERLY REPORT UNDER SECTION 13 OR 15 (D)  
OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED: MARCH 31, 2009

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OR

- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (D)  
OF THE SECURITIES EXCHANGE ACT OF 1934

COMMISSION FILE NUMBER: 33-94288

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THE FIRST BANCSHARES, INC.

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(EXACT NAME OF ISSUER AS SPECIFIED IN ITS CHARTER)

MISSISSIPPI  
(STATE OF INCORPORATION)

64-0862173  
(I.R.S. EMPLOYER IDENTIFICATION NO.)

6480 U.S. HIGHWAY 98 WEST  
HATTIESBURG, MISSISSIPPI  
(ADDRESS OF PRINCIPAL  
EXECUTIVE OFFICES)

39402  
(ZIP CODE)

(601) 268-8998

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(ISSUER'S TELEPHONE NUMBER, INCLUDING AREA CODE)

NONE

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(FORMER NAME, ADDRESS AND FISCAL YEAR, IF CHANGED SINCE LAST REPORT)

INDICATE BY CHECK MARK WHETHER THE ISSUER: (1) HAS FILED ALL REPORTS REQUIRED TO BE FILED BY SECTION 13 OR 15 (D) OF THE SECURITIES EXCHANGE ACT OF 1934 DURING THE PRECEDING 12 MONTHS (OR FOR SUCH SHORTER PERIOD THAT THE REGISTRANT WAS REQUIRED TO FILE SUCH REPORTS), AND (2) HAS BEEN SUBJECT TO SUCH FILING REQUIREMENTS FOR THE PAST 90 DAYS. YES  NO

INDICATE BY CHECK MARK WHETHER THE REGISTRANT IS A LARGE ACCELERATED FILER, AN ACCELERATED FILER, OR A NON-ACCELERATED FILER. SEE DEFINITION OF "ACCELERATED FILER AND LARGE ACCELERATED FILER" IN RULE 12B-2 OF THE EXCHANGE ACT.

LARGE ACCELERATED FILER  ACCELERATED FILER  NON-ACCELERATED FILER

ON MARCH 31, 2009, 2,993,631 SHARES OF THE ISSUER'S COMMON STOCK, PAR VALUE \$1.00 PER SHARE, WERE ISSUED AND OUTSTANDING.

TRANSITIONAL DISCLOSURE FORMAT (CHECK ONE):

YES  NO

INDICATE BY CHECK MARK WHETHER THE REGISTRANT IS A SHELL COMPANY (AS DEFINED IN RULE 12B-2 OF THE EXCHANGE ACT): YES  NO

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Explanatory Note

The First Bancshares, Inc. (“The Company”) filed its quarterly report on Form 10-Q for the quarter ended March 31, 2009 on May 20, 2009 (the “Original Filing”). The Company is filing this Amendment No. 1 on Form 10-Q/A (this “Amendment”) to amend the certifications included as Exhibits 31 which inadvertently referred to the filing as “Form 10-Q” instead of “quarterly report on Form 10-Q” and which also on Item no. 4 inadvertently omitted “internal control over financial reporting as (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) as well as incorrectly referring to the Company as “issuer”. No revisions have been made to the Company’s financial statements or any other disclosure contained in the Original Filing.

Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended, this Amendment contains only the text amended in the Original Filing which constitute new certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. Those sections or exhibits of the Original Filing that are unaffected by this Amendment are not included herein.

This Amendment continues to speak as of the date of the Original Filing, and the Company has not updated the disclosure contained herein to reflect events that have occurred since the filing of the Original Filing. Accordingly, this Amendment should be read in conjunction with the Company’s other filings, if any, made with the Securities and Exchange Commission subsequent to the filing of the Original Filing, including the amendments to those filings, if any.

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ITEM 6. EXHIBITS

(a) Exhibits

Exhibit No.

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31.1 Certification of principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certification of principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE FIRST BANCSHARES, INC.

June 8, 2009  
(Date)

By: /s/ DAVID E. JOHNSON  
David E. Johnson,  
Chief Executive Officer

June 8, 2009  
(Date)

By: /s/ DEEDEE LOWERY  
DeeDee Lowery, Executive  
Vice President and Chief Financial Officer