BANCORPSOUTH INC Form 8-K February 11, 2008

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

FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934 Date of Report (Date of earliest event reported): February 11, 2008 (February 11, 2008)

BANCORPSOUTH, INC.

(Exact name of registrant as specified in its charter)

Mississippi 1-12991 64-0659571

(State or other jurisdiction of Number) Identification No.) incorporation)

One Mississippi Plaza 201 South Spring Street Tupelo, Mississippi

38804

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code (662) 680-2000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 7 Regulation FD

Item 7.01. Regulation FD Disclosure.

Beginning on February 11, 2008, BancorpSouth, Inc. will make presentations to various investors. A copy of the presentation is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference in its entirety.

Section 9 Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits.

Exhibit 99.1 Presentation by BancorpSouth, Inc. to investors beginning on February 11, 2008

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 hereunto duly authorized.

BANCORPSOUTH, INC.

By: /s/ L. Nash Allen, Jr. L. Nash Allen, Jr.

Date: February 11, 2008 Treasurer and Chief Financial Officer

EXHIBIT INDEX

Exhibit

Number Description

99.1 Presentation by BancorpSouth, Inc. to investors beginning on February 11, 2008