

FIRST BANCSHARES INC /MS/  
Form 8-K

April 28, 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) **April 28, 2008**

**The First Bancshares, Inc.**

(Exact name of registrant as specified in its charter)

**Mississippi**                      **33-94288**              **64-0862173**  
(State or other jurisdiction)    (Commission    (IRS Employer

of incorporation)                      File Number)    Identification No.)

**6480 U.S. Hwy 98 West, Hattiesburg, MS**              **39402**  
(Address of principal executive offices)                      (Zip Code)

Registrant's telephone number, including area code **(601) 268-8998**

**N/A**

(Former name or former address, if changed since last report.)

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:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.02 Results of Operations and Financial Condition**

On April 28, 2008, The First Bancshares, Inc. issued a press release announcing its preliminary results of operations for the quarter ended March 31, 2008. A copy of the press release is attached hereto and incorporated herein as Exhibit 99.1. In accordance with general instruction B.2 of Form 8-K, this information is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934.

**Item 7.01. Regulation FD Disclosure**

On April 28, 2008, The First Bancshares, Inc. announced its declaration of a \$.075 per share quarterly cash dividend. The public announcement was made by means of a news release, the text of which is set forth in Exhibit 99.1 hereto.

**Item 9.01 Financial Statements and Exhibits**

(c) Exhibits

99.1 Press Release dated April 28, 2008.

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**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.

The First Bancshares, Inc.  
(Registrant)

Date: April  
28,  
2008

**/s/ David E. Johnson**

Name: David E. Johnson

Title: Chm and CEO