

BANCORPSOUTH INC
Form 10-Q/A
June 15, 2004

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

**FORM 10-Q/A
(Amendment No. 1)**

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2004

OR

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

For the transition period from _____ to _____

Commission File Number 1-12991

BancorpSouth, Inc.

(Exact name of registrant as specified in its charter)

Mississippi

(State or other jurisdiction of incorporation or organization)

64-0659571

(IRS Employer Identification No.)

**One Mississippi Plaza, 201 South Spring Street, Tupelo,
Mississippi**

(Address of principal executive offices)

38804

(Zip Code)

(662) 680-2000

(Registrant's telephone number, including area code)

NOT APPLICABLE

(Former name, former address, and former fiscal year, if changed since last year)

Indicate by check mark whether the registrant (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 an accelerated filer (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of May 3, 2004, the Registrant had outstanding 77,212,281 shares of common stock, par value \$2.50 per share.

EXPLANATORY NOTE:

This Amendment No. 1 on Form 10-Q/A amends the quarterly report of BancorpSouth, Inc. (the Company) on Form 10-Q for the quarter ended March 31, 2004, as filed with the Securities and Exchange Commission on May 7, 2004. This amendment provides certain additional information required by Item 703 of Regulation S-K.

**PART II
OTHER INFORMATION**

ITEM 2. CHANGES IN SECURITIES, USE OF PROCEEDS AND ISSUER PURCHASES OF EQUITY SECURITIES.

The Company made the following purchases of its common stock during the three months ended March 31, 2004:

Period	Total Number of Shares Purchased (1)	Average Price Paid per Share	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs (2)	Maximum Number of Shares that May Yet Be Purchased Under the Plans or Programs
January 1 - January 31	34,608	\$22.45	32,500	3,423,992
February 1 - February 29	286,000	21.98	286,000	3,137,992
March 1 - March 31	270,400	22.08	270,400	2,867,592
Total	591,008			

- (1) This includes 2,108 shares redeemed from an employee during the first quarter of 2004 upon vesting of restricted stock for tax withholding purposes.
- (2) On April 23, 2003, the Company announced a stock repurchase program pursuant to which the Company may purchase up to 3.9 million shares of its common stock prior to April 30, 2005. During the three months ended March 31, 2004, the Company terminated no repurchase plans or programs and no such plans or programs expired.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits

- (31.1) Certification of the Chief Executive Officer of BancorpSouth, Inc. pursuant to Rule 13a-14 or 15d-14 of the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- (31.2) Certification of the Chief Financial Officer of BancorpSouth, Inc. pursuant to Rule 13a-14 or 15d-14 of the Securities Exchange Act of 1934, as amended, as adopted 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.

BancorpSouth, Inc.
(Registrant)

DATE: June 14, 2004

/s/ L. Nash Allen, Jr.
L. Nash Allen, Jr.
Treasurer and
Chief Financial Officer

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
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