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BANCORPSOUTH INC
Form 13F-NT
August 14, 2006

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

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: June 30, 2006

Check here if Amendment ☐; Amendment Number: _____

This Amendment (Check only one): ☐ is a restatement

☐ adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: BancorpSouth Bank

Address: One Mississippi Plaza
201 South Spring Street
Tupelo, MS 38804

Form 13F File Number: 28-10939

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists and tables are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Cathy S. Freeman

Title: Senior Vice President and Corporate Secretary

Phone: (662) 680-2084

Signature, Place, and Date of Signing:

/s/ Cathy S. Freeman	Tupelo, Mississippi	August 11, 2006
-----	[City, State]	[Date]
[Signature]		

Report Type (Check only one.):

- ☐ 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- ☒ 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- ☐ 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by

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other reporting manager(s).)

List of Other Managers Reporting for this Manager:

Form 13F File Number	Name
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28-10453	BancorpSouth, Inc.