

SOUTHSIDE BANCSHARES INC

Form RW

August 20, 2012

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Southside Bancshares, Inc.  
1201 South Beckham  
Tyler, Texas 75701

August 20, 2012

Via EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Southside Bancshares, Inc.  
Registration Statement on Form S-3 (File No. 333-183381)  
Form RW - Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, Southside Bancshares, Inc. (the "Registrant"), hereby requests the immediate withdrawal of its Registration Statement on Form S-3 (File No. 333-183381) (the "Registration Statement") filed with the Securities and Exchange Commission on August 17, 2012. The Registration Statement was incorrectly filed as form type S-3, and should instead have been filed as form type S-3D.

Accordingly, the Registrant is requesting that the Registration Statement (Accession No. 0001140361-12-037618), be withdrawn, and is re-filing an identical registration statement that will be correctly labeled as an S-3D.

The Company confirms that no securities have been sold pursuant to the Registration Statement.

If you have questions regarding our request for withdrawal, please contact Lesley H. Solomon of Alston & Bird LLP at (404) 881-7364.

Sincerely,

SOUTHSIDE BANCSHARES, INC.

By: /s/ Lee R. Gibson  
Name: Lee R. Gibson  
Title: Senior Executive Vice President  
and Chief Financial Officer

