

SOUTHSIDE BANCSHARES INC

Form RW

August 20, 2012

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Accordingly, the Registrant is requesting that the Registration Statement (Accession No. 0001140361-12-037618), be withdrawn, and is re-filing an identical registration statement that will be correctly labeled as an S-3D.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

