

FIRST CITIZENS BANCSHARES INC /TN/  
Form SC 13G  
March 22, 2007

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(AMENDMENT #2)

FIRST CITIZENS BANCSHARES, INC.  
(Name of Issuer)

COMMON CAPITAL STOCK  
(Title of Class of Securities)

319462-10  
(CUSIP Number)

Check the following box if a fee is being paid with this statement. [ ]

(1) Name and S.S. Number of Reporting Person  
First Citizens National Bank Employee Stock Ownership Plan and Trust 62-0201100

(2) Check the Appropriate Box if a Member of a Group (See Instructions)  
(a) [ X ]  
(b) [ ]

(3) SEC Use Only

(4) Citizenship or Place of Organization: Dyersburg, Tennessee

Number of Shares Beneficially Owned by Each Reporting Person with

(5) Sole Voting Power 732,934

(6) Shared Voting Power 0

(7) Sole Dispositive Power 732,934

(8) Shared Dispositive Power 0

(9) Aggregate Amount Beneficially Owned by Reporting Person 732,934

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares [ ]

(11) Percent of Class Represented by Amount in Row (9) 19.72%

(12) Type of Reporting Person EP

