

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(Amendment No. 1)*

SIMPSON MANUFACTURING CO INC

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

829073105

(CUSIP Number)

December 31, 2007

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the Rule pursuant to which this Schedule is filed:

- Rule 13d - 1(b)
 Rule 13d - 1(c)
 Rule 13d - 1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

CUSIP No 13G Page 11 of
829073105 18 Pages

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

Bank of America Corporation
56-0906609

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) []

(b) []

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

6 SHARED VOTING POWER

3,129,191

7 SOLE DISPOSITIVE
POWER

0

8 SHARED DISPOSITIVE
POWER

3,490,404

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

3,490,404

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

7.19%

12 TYPE OF REPORTING PERSON (See Instructions)

HC

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

NB Holdings Corporation
56-1857749

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) []

(b) []

Delaware

5 SOLE VOTING POWER 0
NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

3,112,048

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE 0
POWER

8 SHARED DISPOSITIVE 3,486,290
POWER

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON 3,486,290

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
7.18%

12 TYPE OF REPORTING PERSON (See Instructions)
HC

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

Bank of America, NA
94-1687665

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) [] (b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION
United States

4,424

5 SOLE VOTING POWER
NUMBER OF
SHARES

BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

180,080

6 SHARED VOTING POWER

4,424

7 SOLE DISPOSITIVE
POWER

153,711

8 SHARED DISPOSITIVE
POWER

184,504

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

[]

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

.38%

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

BK

12 TYPE OF REPORTING PERSON (See Instructions)

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

United States Trust Company, NA
13-3818954

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

2,927,544

5 SOLE VOTING POWER

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

14,480

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE POWER 3,120,483

8 SHARED DISPOSITIVE POWER 207,672

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

3,328,155

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.85%

12 TYPE OF REPORTING PERSON (See Instructions)

BK

1 NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):

BAC North America Holding Company 36-3737560

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

0

5 SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

0

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE

0

POWER

8 SHARED DISPOSITIVE 4,114
POWER

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON 4,114

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
.00%

12 TYPE OF REPORTING PERSON (See Instructions)

HC

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

LaSalle Bank Corporation
36-2685437

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) [] (b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER 0
NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

6 SHARED VOTING POWER 0

7 SOLE DISPOSITIVE 0
POWER

8 SHARED DISPOSITIVE 4,114
POWER

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,114

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

.00%

12 TYPE OF REPORTING PERSON (See Instructions)

HC

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):

LaSalle Bank, N.A.
36-0884183

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

5 SOLE VOTING POWER

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE
POWER

3,764

8 SHARED DISPOSITIVE
POWER

350

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,114

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)

EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

.00%

12 TYPE OF REPORTING PERSON (See Instructions)

BK

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

Columbia Management Group, LLC
94-1687665

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

0

5 SOLE VOTING POWER
NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

148,511

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE
POWER 0

8 SHARED DISPOSITIVE
POWER 148,511

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

148,511

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

.30%

12 TYPE OF REPORTING PERSON (See Instructions)

PN

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

Columbia Management Advisors, LLC
94-1687665

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER 148,511
NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

0

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE 148,511
POWER

8 SHARED DISPOSITIVE 0
POWER

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

148,511

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

.30%

12 TYPE OF REPORTING PERSON (See Instructions)

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS
(ENTITIES ONLY):

Banc of America Investment Advisors, Inc.
56-2058405

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

0

5 SOLE VOTING POWER

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH

33,432

6 SHARED VOTING POWER

7 SOLE DISPOSITIVE
POWER

0

8 SHARED DISPOSITIVE
POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

33,432

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9)
EXCLUDES CERTAIN SHARES (See Instructions)

[]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW
(9)

.06%

12 TYPE OF REPORTING PERSON (See Instructions)

LA

Explanatory Note:

This Amendment No. 1 amends the statement on Schedule 13G filed by United States Trust Company, N.A. with the Securities and Exchange Commission on February 14, 2007. United States Trust Company, N.A. merged into Bank of America Corporation on July 1st, 2007.

Item 1(a). Name of Issuer:

Simpson Manufacturing Co Inc

Item 1(b). Address of Issuer's Principal Executive Offices:

5956 West Las Positas Blvd
Pleasanton, CA 94588

Item 2(a). Name of Person Filing:

Bank of America Corporation
NB Holdings Corporation
Bank of America N.A.
United States Trust Company, N.A.
BAC North America Holding Company
LaSalle Bank Corporation
LaSalle Bank, N.A.
Columbia Management Group, LLC
Columbia Management Advisors, LLC
Banc of America Investment Advisors, Inc

Item 2(b). Address of Principal Business Office or, if None, Residence:

Each Reporting Person has its or his principal business office at 100 North Tryon Street, Floor 25, Bank of America Corporate Center, Charlotte, NC 28255.

Item 2(c). Citizenship:

Bank of America Corporation	Delaware
NB Holdings Corporation	Delaware
Bank of America N.A.	United States
United States Trust Company, N.A.	United States
BAC North America Holding Company	Delaware
LaSalle Bank Corporation	Delaware
LaSalle Bank, N.A.	United States
Columbia Management Group, LLC	Delaware
Columbia Management Advisors, LLC	Delaware
Banc of America Investment Advisors, Inc.	Delaware

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number:

829073105

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

- (a) Broker or dealer registered under Section 15 of the Exchange Act.
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) Investment company registered under Section 8 of the Investment Company Act.
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G).
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.
- (i) A church plan that is excluded from the definition of an investment company under Section

3(c)(14) of the Investment Company Act.
(j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

If this statement is filed pursuant to Rule 13d-1(c), check
this box. []

Item 4. Ownership:

With respect to the beneficial ownership of the reporting
person, see Items 5 through 11 of the cover pages to this
Schedule 13G, which are incorporated herein by reference.

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as
of the date hereof the reporting person has ceased to be
the beneficial owner of more than five percent of the class
of securities, check the following [].

Item 6. Ownership of More than Five Percent on Behalf of Another
Person:

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which
Acquired the Security Being Reported on by the Parent
Holding Company or Control Person:

With respect to Subsidiary Identification and
Classification, see Items 5 through 11 of the cover pages
to this Schedule 13G, which are incorporated herein by
reference.

Item 8. Identification and Classification of Members of the Group:

Not applicable.

Item 9. Notice of Dissolution of Group:

Not applicable.

Item 10. Certification:

By signing below each of the undersigned certifies that, to
the best of such undersigned's knowledge and belief, the
securities referred to above were acquired and are held in
the ordinary course of business and were not acquired and
are not for the purpose of or with the effect of changing
or influencing the control of the issuer of the securities
and were not acquired and are not held in connection with
or as a participant in any transaction having that purpose
or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief,
I certify that the information set forth in this statement is true,
complete and correct.

Dated: February 5, 2008

Bank of America Corporation
NB Holdings Corporation
Bank of America, N.A.
LaSalle Bank Corporation
LaSalle Bank, N.A.

By: /s/ Lucille E. Reymann

Lucille E. Reymann
Senior Vice President

BAC North America Holding Company

By: /s/ Charles F. Bowman

Charles F. Bowman
Senior Vice President

Columbia Management Group, LLC
Columbia Management Advisors, LLC

By: /s/ Michael A. Jones

Michael A. Jones
President

United States Trust Company, N.A.

By: /s/ Michael Murphy

Michael Murphy
Senior Vice President

Banc of America Investment Advisors, Inc.

By: /s/ Daniel S. McNamara

Daniel S. McNamara
President

Exhibit 99.1

EXHIBIT 99.1 - JOINT FILING AGREEMENT

The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

In accordance with Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with each other on behalf of each of them of to such a statement on Schedule 13G with respect to the common stock of beneficially owned by each of them. This Joint Filing Agreement shall be included as an exhibit to such Schedule 13G.

Dated: February 5, 2008

Bank of America Corporation
NB Holdings Corporation
Bank of America, N.A.
LaSalle Bank Corporation
LaSalle Bank, N.A.

By: /s/ Lucille E. Reymann

Lucille E. Reymann
Senior Vice President

BAC North America Holding Company

By: /s/ Charles F. Bowman

Charles F. Bowman
Senior Vice President

Columbia Management Group, LLC
Columbia Management Advisors, LLC

By: /s/ Michael A. Jones

Michael A. Jones
President

United States Trust Company, N.A.

By: /s/ Michael Murphy

Michael Murphy
Senior Vice President

Banc of America Investment Advisors, Inc.

By: /s/ Daniel S. McNamara

Daniel S. McNamara
President