

Mail Stop 4561

July 27, 2006

*By U.S. Mail*

Mr. D. Bryan Jordan  
Chief Financial Officer  
Regions Financial Corporation  
417 North 20<sup>th</sup> Street  
Birmingham, Alabama 35203

**Re: Regions Financial Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 000-50831**

Dear Mr. Jordan:

We have completed our limited review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant