

Mail Stop 4561

November 29, 2007

Alton E. Yother
Chief Financial Officer
Regions Financial Corporation
1900 Fifth Avenue North
Birmingham, Alabama 35203

**RE: Regions Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 000-50831**

Dear Mr. Yother:

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

Sincerely,

Michael C. Volley
Senior Accountant