

Mail Stop 4561

July 10, 2008

Irene Esteves
Chief Financial Officer
Regions Financial Corporation
1900 Fifth Avenue North
Birmingham, Alabama 35203

**RE: Regions Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 26, 2008
File No. 000-50831**

Dear Ms. Esteves,

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

Sincerely,

Amit Pande
Assistant Chief Accountant