

Mail Stop 4561

July 18, 2006

By U.S. Mail

Mr. Alton E. Yother
Chief Financial Officer
AmSouth Bancorporation
AmSouth Center
1900 Fifth Avenue North
Birmingham, Alabama 35203

**Re: AmSouth Bancorporation
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 001-07476**

Dear Mr. Yother:

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

Sincerely,

Paul Cline
Senior Accountant