

Paras Madho
Director
Securities Operations



08045171

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5026 | f 212.656.5893
pmadho@nyse.com

CERTNYS

Received SEC
MAY 05 2008
Washington, DC 20549

1-34035

May 5, 2008

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Regions Financing Trust III, 8.875% Trust Preferred Securities of Regions Financing Trust III and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 5, 2008. Tentative listing date - May 8, 2008.

Sincerely,

PROCESSED
J **MAY 21 2008**
THOMSON REUTERS

END