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**Via E-Mail**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street NW  
Washington, DC 20549-0609

Re: File Number S7-32-04; Proposed Temporary Postponement for the Final Phase-In Period for Acceleration of Periodic Report Filing Dates

Dear Mr. Katz:

AmSouth Bancorporation appreciates the opportunity to comment on this proposal and strongly supports the proposed postponement. We agree that a postponement will enhance the ability of public companies to comply with the new internal control rules.

The compelling reasons for such a postponement are well-stated in the release regarding the proposed rule. The release notes that several companies and auditors have expressed concern over their ability to perform the work necessary to comply with the new internal control requirement at the same time that the periodic report deadlines are being further accelerated. We believe these concerns are valid.

We therefore believe that it is appropriate to postpone the final phase-in period of the accelerated filing deadlines and that the length of the postponement as proposed is appropriate. We also agree that a postponement would benefit investors by helping to ensure the quality and accuracy of information included by companies in their public reports.

We also believe that the postponement should apply to both annual and quarterly reports. As noted in the release, disclosure about material changes in internal control over financial reporting must appear in quarterly reports. However, if for whatever reason the Commission does not postpone the accelerated filing dates for quarterly reports, we believe the postponement should definitely be adopted for filing of the Annual Report on Form 10-K. As noted in the release, this will be the first report for which most companies will be required to comply with the new internal control reporting requirements, which many believe are one of the most significant changes in recent times in the auditing and disclosure requirements for public companies.

The release also asks for comment on whether extensions of time to file should only be granted to filers that request it, and whether extensions should only be granted to companies that demonstrate a need for an extension. We do not believe that such requirements would be necessary or desirable. It would be better and simpler to have one rule that applies to all companies. Also, if the staff had to evaluate every request for an extension, we believe that would create an unnecessary burden that would not be an efficient use of the staff's time.

Very truly yours,

/s/ Carl L. Gorday

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Assistant Secretary