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REGIONS FINANCIAL CORP Form 8-K October 23, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): October 20, 2006

REGIONS FINANCIAL CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 0-6159 63-0589368

(State or other jurisdiction (Commission File Number) (IRS Employer of incorporation) Identification No.)

417 North 20th Street 35203

Birmingham, Alabama

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (205) 944-1300

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 8.01 OTHER EVENTS.

On October 20, 2006, AmSouth Bancorporation and Regions Financial Corporation issued a joint press release announcing that the Federal Reserve Board has approved the application for the two companies to merge. A copy of the press release is attached hereto and incorporated herein by reference as Exhibit 99.1 hereto

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits

The following exhibits are filed herewith:

EXHIBIT NO. DESCRIPTION OF EXHIBIT

99.1 Press release dated October 20, 2006.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized, on this 20th day of October, 2006.

REGIONS FINANCIAL CORPORATION

By: /s/ Ronald C. Jackson

Ronald C. Jackson

Senior Vice President and
Comptroller

EXHIBIT INDEX

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