#### **REGIONS FINANCIAL CORP**

Form 5

February 13, 2008

#### **OMB APPROVAL** FORM 5 **OMB**

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction

Check this box if

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Form 3 Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

Reported 30(h) of the Investment Company Act of 1940 Form 4

Transactions Reported

1(b).

1. Name and Address of Reporting Person * NIELSEN CLAUDE B			2. Issuer Name <b>and</b> Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First)	(Middle)	REGIONS FINANCIAL CORP [RF]  3. Statement for Issuer's Fiscal Year Ended	(Check all applicable)			
			(Month/Day/Year) 12/31/2007	_X_ Director 10% Owner Officer (give title Other (specify			
P O BOX 102	247			below) below)			
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Reporting			
			·	(check applicable line)			

### BIRMINGHAM, ALÂ 352020247

\_X\_ Form Filed by One Reporting Person Form Filed by More than One Reporting Person

(City)	(State)	(Zip) Tab	le I - Non-Dei	rivative Sec	curitie	s Acquir	ed, Disposed of	, or Beneficia	lly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securit (A) or Dis (Instr. 3, 4)	sposed	of (D)	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	04/02/2007	Â	<u>J(1)</u>	151.89	A	\$ 34.75	29,709.54	D	Â
Common Stock	07/02/2007	Â	<u>J(1)</u>	157.37	A	\$ 33.89	29,866.91	D	Â
Common Stock	10/01/2007	Â	<u>J(1)</u>	177.86	A	\$ 30.3	30,044.77 (2)	D	Â
Common Stock	Â	Â	Â	Â	Â	Â	0	I	By Self as Custodian for

3235-0362

January 31,

2005

1.0

Number:

Expires:

response...

Estimated average

burden hours per

										Daughter
	Common Stock	Â	Â	Â	Â	Â	Â	0	I	By Self as Custodian for Son1
	Common Stock (phantom stock)	07/15/2007	Â	J	3.24 (5)	A	\$ 0	954.59 <u>(6)</u>	I	By Trustee Director's Def Stock Inv Plan
	Common Stock	Â	Â	Â	Â	Â	Â	2,175	I	By Self as Custodian for Son
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.		Persons who respond to the collection of information contained in this form are not required to respond unless						SEC 2270 (9-02)		

 $\label{thm:convertible} \begin{tabular}{ll} Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned \\ (e.g., puts, calls, warrants, options, convertible securities) \end{tabular}$ 

the form displays a currently valid OMB control number.

of D

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	e and	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transaction	Number	Expiration D	ate	Amour	nt of	Derivative
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underl	lying	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securit	ties	(Instr. 5)
	Derivative				Securities			(Instr.	3 and 4)	
	Security				Acquired					
	·				(A) or					
					Disposed					
					of (D)					
					(Instr. 3,					
					4, and 5)					
									Amount	
						Date	Expiration		or Number	
						Exercisable	Date		of	
					(A) (D)					
					(A) (D)				Shares	

# **Reporting Owners**

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
NIELSEN CLAUDE B P O BOX 10247 BIRMINGHAM, AL 352020247	ÂX	Â	Â	Â			
Signaturos							

## **Signatures**

By: John Buchanan	02/12/200			
**Signature of Reporting Person	Date			

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### Edgar Filing: REGIONS FINANCIAL CORP - Form 5

## **Explanation of Responses:**

- \* If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Acquisition of regular quarterly dividend contributions in the AmSouth Bancorporation's Amended and Restated Deferred Compensation Plan for Directors. Since the merger, only quarterly dividends are being accrued in the Plan.
- (2) Includes shares acquired through the regular quarterly dividend reinvestment plan.
- (5) These shares were acquired through regular quarterly dividend reinvestments.
- (6) Includes phantom shares which were acquired in the Regions' Directors Deferred Stock Investment Plan but were inadvertently reported as Direct ownership in previous reports.

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.