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REGIONS FINANCIAL CORP Form 8-K April 15, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 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): April 15, 2008

REGIONS FINANCIAL CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction

000-50831 (Commission 63-0589368 (IRS Employer

of incorporation)

File Number)
1900 FIFTH AVENUE NORTH

Identification No.)

BIRMINGHAM, ALABAMA 35203

(Address, including zip code, of principal executive office)

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 communication 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)

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- " 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 2.02 Results of Operations and Financial Condition

Item 7.01 Regulation FD Disclosure

On April 15, 2008 Regions Financial Corporation issued a press release announcing its preliminary results of operations for the quarter ended March 31, 2008. A copy of the press release is attached hereto and incorporated herein as Exhibit 99.1 and may also be found on Regions website at www.regions.com. Supplemental financial information for the quarter ended March 31, 2008 is included as Exhibit 99.2 and may also be found on Regions website at www.regions.com. website at www.regions.com.

In accordance with general instruction B.2 of Form 8-K, this information is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

- 99.1 Press Release dated April 15, 2008
- 99.2 Supplemental Financial Information

SIGNATURES

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 hereunto duly authorized.

REGIONS FINANCIAL CORPORATION

By: /s/ John D. Buchanan Name: John D. Buchanan

Title: Senior Executive Vice President, General

Counsel and Corporate Secretary

Date: April 15, 2008