

September 4, 2007

Mail Stop 4561

Robert H. Young
Executive Vice President and Chief Financial Officer
WesBanco, Inc.
One Bank Plaza
Wheeling, WV 26003

Re: WesBanco, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 333-107763

Dear Mr. Young:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief