



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4561

June 20, 2006

Donald H. Wilson  
Chief Financial Officer  
Amcore Financial, Inc.  
501 Seventh Street  
Rockford, Illinois 61104

**Re: Amcore Financial, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2006**  
**File No. 0-13393**

Dear Mr. Wilson:

We have reviewed your response dated June 6, 2006 to our comment letter dated May 16, 2006. We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joyce Sweeney  
Accounting Branch Chief