

Mail Stop 4561

August 11, 2008

Ms. Lori M. Burke  
Executive Vice President  
Amcore Financial, Inc.  
501 Seventh Street  
Rockford, Illinois 61104

**Re: Amcore Financia, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File number 0-13393**

Dear Ms. Burke,

It has been some time since we completed our review of the above referenced Form 10-K and related filings. When we completed our review we told you by phone that we had no further comments. We are writing to you now to confirm that fact in writing.

If you have any questions regarding this matter, please call me at 202-551-3421.

Sincerely,

David S. Lyon  
Senior Financial Analyst