



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

February 22, 2008

Walter S. Berman  
Chief Financial Officer  
Ameriprise Financial, Inc.  
55 Ameriprise Financial Center  
Minneapolis, Minnesota 55474

**RE: Ameriprise Financial, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Forms 10-Q for Fiscal Quarter Ended March 31, 2007,  
June 30, 2007 and September 30, 2007  
File No. 1-32525**

Dear Mr. Berman:

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

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424.

Sincerely,

Rufus Decker  
Accounting Branch Chief