

Mail Stop 4561

March 6, 2008

VIA U.S. MAIL AND FAX (813) 289-5553

Giuseppe Crisafi
CFO
The Amacore Group, Inc.
1211 North Westshore Boulevard, Suite 512
Tampa, FL 33607

**Re: The Amacore Group, Inc.
Form 10-KSB for Fiscal Year Ended
December 31, 2006
Filed April 17, 2007
Form 10-QSB for Quarterly Period Ended
June 30, 2007
Filed August 20, 2007
File No. 000-27889**

Dear Mr. Crisafi:

We issued comments to you on the above captioned filing on January 3, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 20, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by March 20, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Giuseppe Crisafi
The Amacore Group, Inc.
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You may contact Jennifer Monick, Staff Accountant at (202) 551-3295, or the undersigned at (202) 551-3438 if you have questions.

Sincerely,

Robert Telewicz
Senior Staff Accountant