

Mail Stop 4561

March 25, 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 have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Robert Telewicz
Senior Staff Accountant