

September 4, 2007

Mail Stop 4561

Robert H. Young  
Executive Vice President and Chief Financial Officer  
WesBanco, Inc.  
One Bank Plaza  
Wheeling, WV 26003

**Re: WesBanco, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File No. 333-107763**

Dear Mr. Young:

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief