

## 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