



DIVISION OF
CORPORATION FINANCE

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

November 4, 2010

Mr. Jerald L. Shaw
Chief Executive Officer
Anchor Bancorp
601 Woodland Square, Loop SE
Lacey, Washington 98530

**Re: Anchor Bancorp
Amendment Number 4 to Registration Statement on Form S-1
Filed October 28, 2010
File No. 333-154734**

Dear Mr. Shaw:

We have completed our review of your filing. We have no further comments at this time.

Sincerely,

Kathryn Sears McHale
Staff Attorney

cc: John F. Breyer, Jr. Esquire
Breyer & Associates PC
8189 Greensboro Drive, Suite 785
McLean, Virginia 22102