

Mail Stop 4561

November 2, 2006

Joseph Selner
Chief Financial Officer
Associated Banc-Corp
1200 Hansen Road
Green Bay, Wisconsin 54304

**RE: Associated Banc-Corp
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-31343**

Dear Mr. Selner,

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

Sincerely,

Paul Cline
Senior Accountant