



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

September 15, 2017

Via E-mail

Philip B. Flynn
President and Chief Executive Officer
Associated Banc-Corp
433 Main Street
Green Bay, Wisconsin 54301

**Re: Associated Banc-Corp
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 6, 2017
File No. 001-31343**

Dear Mr. Flynn:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ David Irving

David Irving
Senior Staff Accountant
Office of Financial Services