



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