



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2009

Dale C. Ringgenberg  
Senior Vice President, Treasurer and  
Chief Financial Officer  
Anchor BanCorp Wisconsin Inc.  
25 West Main Street  
Madison, WI 53703

**Re: Anchor BanCorp Wisconsin Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 11, 2009  
File No. 000-20006**

Dear Mr. Ringgenberg:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Mark Webb  
Legal Branch Chief