



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2011

Via E-Mail

Chris Bauer  
Chief Executive Officer  
Anchor BanCorp Wisconsin Inc.  
25 West Main Street  
Madison, WI 53703

**Re: Anchor BanCorp Wisconsin Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed June 29, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed July 7, 2010  
File No. 000-20006  
Form 10-K for the Fiscal Year Ended March 31, 2011  
Filed June 29, 2011  
Form 10-K/A for the Fiscal Year Ended March 31, 2011  
Filed June 30, 2011  
Definitive Proxy Statement on Schedule 14A  
Filed June 29, 2011  
File No. 001-34955**

Dear Mr. Bauer:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathryn McHale

Kathryn McHale  
Senior Staff Attorney