



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