Mail Stop 4561

November 2, 2006

Joseph Selner Chief Financial Officer Associated Banc-Corp 1200 Hansen Road Green Bay, Wisconsin 54304

RE: Associated Banc-Corp Form 10-K for Fiscal Year Ended December 31, 2005 File No. 1-31343

Dear Mr. Selner,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Paul Cline Senior Accountant