



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2015

Via Email

Christopher J. Del Moral-Niles  
Chief Financial Officer  
Associated Banc-Corp  
433 Main Street  
Green Bay, Wisconsin 54301

**Re: Associated Banc-Corp  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed February 5, 2015  
File No. 001-31343**

Dear Mr. Del Moral-Niles:

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 filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Marc Thomas

Marc Thomas  
Review Accountant