



DIVISION OF
CORPORATION FINANCE

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

December 19, 2024

Nicholas Zillges
Chief Executive Officer
Marathon Bancorp, Inc.
500 Scott Street
Wausau, WI 54403

Re: Marathon Bancorp, Inc.
Registration Statement on Form S-1
Filed December 13, 2024
File No. 333-283805

Dear Nicholas Zillges:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tonya Aldave at 202-551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Benjamin M. Azoff, Esq.