



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

June 26, 2017

Via Email

Mr. Luis Massiani
Senior Executive Vice President and
Chief Financial Officer
Sterling Bancorp
400 Rella Boulevard
Montebello, NY 10901

Re: Sterling Bancorp
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 27, 2017
File No. 001-35385

Dear Mr. Massiani:

We have completed our review of your filings. 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.

Sincerely,

/s/ Michelle Miller

Michelle Miller
Staff Accountant
Office of Financial Services