



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2024

Kevin Neylan  
Chief Financial Officer  
Federal Home Loan Bank of New York  
101 Park Avenue  
New York, NY 10178-0599

**Re: Federal Home Loan Bank of New York  
Form 8-K  
Filed March 1, 2024  
File No. 000-51397**

Dear Kevin Neylan:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Finance