

March 12, 2009

Mail Stop 4561

Mr. Robert H. King  
President and Chief Executive Officer  
Sterling Banks, Inc.  
3100 Route 38  
Mount Laurel, New Jersey 08054

**Re: Sterling Banks, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed March 31, 2008  
Forms 10-Q for Fiscal Quarters Ended March 31, 2008,  
June 30, 2008, and September 30, 2008  
File Number: 333-133649**

Dear Mr. King:

We have completed our reviews of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant