



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 3, 2010

R. Scott Horner
Executive Vice President and Chief Financial Officer
Sterling Banks, Inc.
3100 Route 38
Mount Laurel, NJ 08054

**Re: Sterling Banks, Inc.
Item 4.02 Form 8-K
Filed January 21, 2010
File No. 333-133649**

Dear Mr. Horner:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Lindsay Bryan
Staff Accountant