



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