

July 13, 2006

Mail Stop 4561

By U.S. Mail and facsimile to (631) 531-2759

Mr. John A. Kanas  
Chairman, President and Chief Executive Officer  
North Fork Bancorporation, Inc.  
275 Broadhollow Road  
Melville, New York 11747

**Re: North Fork Bancorporation, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Amended Form 10-K for the Fiscal Years Ended December 31, 2005**  
**File No. 001-10458**

Dear Mr. Kanas:

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

Sincerely,

Lisa Haynes  
Reviewing Accountant