



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2020

Michael Hall  
Secretary  
Trustco Bank Corp NY  
5 Sarnowski Drive  
Glenville, New York 12302

**Re: Trustco Bank Corp NY**  
**Registration Statement on Form S-3**  
**Filed May 12, 2020**  
**File No. 333-238208**

Dear Mr. Hall:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance