



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2024

William S. Burns  
Senior Executive Vice President & Chief Financial Officer  
ConnectOne Bancorp, Inc.  
301 Sylvan Avenue  
Englewood Cliffs, NJ 07632

**Re: ConnectOne Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-40751**

Dear William S. Burns:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance