



DIVISION OF
CORPORATION FINANCE

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

June 13, 2022

Ira Robbins
Chief Executive Officer
Valley National Bancorp
One Penn Plaza
New York, NY 10119

Re: Valley National Bancorp
Form 10-K for the fiscal period ending December 31, 2021
Filed February 28, 2022
File No. 001-11277

Dear Mr. Robbins:

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