



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2010

J. Gordon Huszagh  
President and Chief Executive Officer  
Suffolk Bancorp  
4 West Second Street  
P.O. Box 9000  
Riverhead, New York 11901

**Re: Suffolk Bancorp**  
**Annual Report on Form 10-K for the fiscal year ended December 31, 2009**  
**Quarterly Report on Form 10-Q for the quarters ended March 31, 2010,**  
**June 30, 2010 and September 30, 2010**  
**File No. 000-13580**

Dear Mr. Huszagh:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb  
Legal Branch Chief