



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2009

*By U.S. Mail and Facsimile to: (713) 339-1459*

Zach L. Wasson  
Executive Vice President and Chief Financial Officer  
Sterling Bancshares, Inc.  
2550 North Loop West, Suite 600  
Houston, TX 77092

**Re: Sterling Bancshares, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 000-20750**

Dear Mr. Wasson:

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

Sincerely,

Christian Windsor  
Special Counsel