



DIVISION OF
CORPORATION FINANCE

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

September 10, 2009

Sent via U.S. Mail and facsimile to (509) 624-6233

Daniel G. Byrne
Executive Vice President – Finance
and Principal Financial Officer
Sterling Financial Corporation
111 North Wall Street
Spokane, Washington 99201

RE: Sterling Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-Q for the Period Ended March 31, 2009
File No. 000-20800

Dear Mr. Byrne,

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant