



DIVISION OF
CORPORATION FINANCE

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

May 26, 2009

By U.S. Mail and Facsimile to: (516) 683-8385

Thomas R. Cangemi
Senior Executive Vice President and
Chief Financial Officer
New York Community Bancorp, Inc.
615 Merrick Avenue
Westbury, NY 11590

**Re: New York Community Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 001-31565**

Dear Mr. Cangemi:

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