

Mail Stop 4561

June 14, 2006

Monte N. Redman  
Executive Vice President and Chief Financial Officer  
Astoria Financial Corporation  
One Astoria Federal Plaza  
Lake Success, NY 11042

**Re: Astoria Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 10, 2006**  
**File No. 001-11967**

Dear Mr. Redman:

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

Sincerely,

Paul Cline  
Senior Accountant