



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

DIVISION OF  
CORPORATION FINANCE

March 10, 2011

Mr. John R. Buran  
President and Chief Executive Officer  
Flushing Financial Corporation  
1979 Marcus Avenue  
Lake Success, New York 11042

**Re: Flushing Financial Corporation**  
**Form 10-K for the Year Ended December 31, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**Form 10-Q for the Quarterly Period Ended June 30, 2010**  
**Form 10-Q for the Quarterly Period Ended September 30, 2010**  
**File No.: 001-33013**

Dear Mr. Buran:

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

Sincerely,

Hugh West  
Branch Chief