

Mail Stop 4561

November 20, 2007

John W. Tietjen
Executive Vice President and Chief Financial Officer
Sterling Bancorp
650 Fifth Avenue
New York, NY 10019

**Re: Sterling Bancorp
Form 10-K for Fiscal Year Ended December 31, 2006
Form 10-Q for the Fiscal Quarter Ended June 30, 2007
File No. 001-05273**

Dear Mr. Tietjen:

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

Sincerely,

Kevin W. Vaughn
Branch Chief