



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

October 21, 2009

Louis J. Cappelli
Chairman and Chief Executive Officer
Sterling Bancorp
650 Fifth Avenue
New York, NY 10019-6108

Re: Sterling Bancorp
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 001-05273

Dear Mr. Cappelli:

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

Sincerely,

Todd K. Schiffman
Assistant Director

cc: Barbara Riordan
(Sterling Bancorp)