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0000860676
33-33487
Main Office
One Steuben Square
Hornell, NY 14843-1699
Telephone 607.324.5010
Fax 607.324.9532
mysteubentrust.com



VIA FEDERAL EXPRESS

October 15, 2012

CFIT Mailbox
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

SEC
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Section
OCT 18 2012
Washington DC
401

Re: Steuben Trust Corporation
Post-Qualification Amendment No. 22 to Offering Statement on Form 1-A
Commission File No. 24-3656

To Whom It May Concern:

We write this letter to request that the above-referenced Amendment No. 22, filed with the Commission on or about September 26, 2012, be withdrawn.

Please contact the undersigned or our attorney, Helen A. Zamboni, at your earliest convenience should you have any questions or comments concerning this filing. Ms. Zamboni may be reached by telephone at (585) 258-2844 or by mail at 300 Bausch & Lomb Place, Rochester, New York 14604.

Very truly yours,

Handwritten signature of James P. Nicoloff.
James P. Nicoloff

cc: Christopher Windsor, Esq.
David Lin
Helen A. Zamboni, Esq.