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CERTIFY

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Depositary Shares each representing ownership of a 1/40th interest in a share of Sterling Bancorp's 6.50% Non-Cumulative, Perpetual Preferred Stock, Series A, \$0.01 par value and with a liquidation preference of \$1,000 per share of **STERLING BANCORP**, under the Exchange Act of 1934.

Sincerely,