

STERLING BANCORP  
Form 8-K  
April 25, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934  
Date of Report (Date of earliest event reported) April 24, 2008  
Commission File Number: 1-5273-1  
Sterling Bancorp**

**(Exact name of Registrant as specified in its charter)**

**New York**

**13-2565216**

**(State of other jurisdiction  
of incorporation)**

**(IRS Employer  
Identification No.)**

**650 Fifth Avenue, New York, New York**

**10019-6108**

**(Address of principal executive offices)**

**(Zip Code)**

**(212) 757- 3300**

**(Registrant's telephone number, including area code)**

**N/A**

**(Former name, former address and former fiscal year, if changed since last report)**

**Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:**

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)**
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)**
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))**
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR 240.13e-4(c))**
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**ITEMS 2.02 AND 7.01 RESULTS OF OPERATIONS AND FINANCIAL CONDITION AND REGULATION  
FD DISCLOSURE**

On April 24, 2008 the Company announced its financial results for the quarter ended March 31, 2008. The Company's press release announcing these results and containing certain other information is included as Exhibit 99.1

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

(d) Exhibits

99.1 Press release dated April 24, 2008. The press release is furnished pursuant to Items 2.02 and 7.01, except that the unaudited consolidated balance sheet as of March 31, 2008 and unaudited consolidated statements of income, comprehensive income and changes in shareholders' equity for the three months ended March 31, 2008 on pages 7,8, 9 and 10 of the press release shall be deemed filed for purposes of the Securities Exchange Act of 1934 rather than furnished pursuant to General Instruction B.2 of Form 8-K.

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DATE: April 25, 2008

BY: /s/ John. W. Tietjen

JOHN W. TIETJEN  
Executive Vice President  
and Chief Financial Officer