

STERLING BANCORP  
Form 8-K  
September 22, 2006

**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) September 21, 2006**  
**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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR 240.13e-4(c))

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**ITEM 7.01**

**REGULATION FD DISCLOSURE**

On September 21, 2006 the Company announced that it has agreed to sell the business conducted by its subsidiary Sterling Financial Services Company, Inc. The Company's press release announcing the transaction 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 September 21, 2006. The press release is furnished pursuant to Item 7.01, except that the first paragraph of the press release and the last paragraph relating to forward-looking statements 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: September 22, 2006

BY: /s/ JOHN W. TIETJEN

JOHN W. TIETJEN  
Executive Vice President  
and Chief Financial Officer

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**EXHIBIT INDEX**

Exhibit  
Number

99.1  
Press Release dated September 21, 2006