STERLING BANCORP Form 8-K April 04, 2006

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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 3, 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:

- 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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ITEM 7.01

REGULATION FD DISCLOSURE

On April 3, 2006, the Company issued a press release announcing that it has completed its acquisition of the business and assets of PL Services, L.P. The Company s press release is included as Exhibit 99.1.

ITEM 9.01

FINANCIAL STATEMENTS AND EXHIBITS

- (c) Exhibits
 - 99.1 Press release dated April 3, 2006. The press release is furnished pursuant to Item 7.01, except that the first paragraph 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 4, 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 April 3, 2006