



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 26, 2023

Michael Ozimek  
Executive Vice President and Chief Financial Officer  
TrustCo Bank Corp NY  
5 Sarnowski Drive  
Glenview, New York 12302

**Re: TrustCo Bank Corp NY**  
**Registration Statement on Form S-3**  
**Filed May 24, 2023**  
**File No. 333-272184**

Dear Michael Ozimek:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance