

Mail Stop 4561

May 17, 2009

*By U.S. Mail and facsimile to (516) 327-7860*

Monte N. Redman  
President and Chief Operating Officer  
Astoria Financial Corporation  
One Astoria Federal Plaza  
Lake Success, NY 11042

**Re: Astoria Financial Corporation  
Forms 10-K for Fiscal Year Ended December 31, 2007 and 2008  
File No. 001-11967**

Dear Mr. Redman:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief