



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2024

Frank Sorentino III  
CEO  
ConnectOne Bancorp, Inc.  
301 Sylvan Avenue  
Englewood Cliffs, New Jersey 07632

**Re: ConnectOne Bancorp, Inc.  
Registration Statement on Form S-4  
Filed December 10, 2024  
File No. 333-283710**

Dear Frank Sorentino III:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Robert A Schwartz