

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**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): February 25, 2008

**SUFFOLK BANCORP**

(Exact name of registrant as specified in its charter)

New York (State or other jurisdiction of incorporation or organization)	0-13580 (Commission File Number)	11-2708279 (IRS Employer Identification No.)
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4 West Second Street, Riverhead, New York (Address of principal executive offices)	11901 (Zip Code)
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Registrant's telephone number, including area code: (631) 727-5667

N/A  
(Former name or former address, 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 (see General Instruction A.2. below):

- 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 (17 CFR 240.13e-4(c))

Item 8.01 Other Events and Required FD Disclosure.

Attached as an exhibit is the Company's press release titled "Suffolk Bancorp Announces Regular Quarterly Dividend," dated February 26, 2008.

**SIGNATURE**

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**SUFFOLK BANCORP**

Dated February 26, 2008

By: /s/ Douglas Ian Shaw  
Senior Vice President & Corporate Secretary

**EXHIBIT INDEX**

99.1 Press release titled "Suffolk Bancorp Announces Regular Quarterly Dividend," dated February 26, 2008.