

May 22, 2008

Mail Stop 4561

Mr. J. Daniel Mohr  
Treasurer and CFO  
Alliance Financial Corporation  
120 Madison Street, Tower II, 18<sup>th</sup> Floor  
Syracuse, NY 13202  
By U.S. Mail and facsimile to (315) 475-3558

**Re: Alliance Financial Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2007**  
**Form 10-K/A for the Fiscal Year ended December 31, 2007**  
**DEF 14A filed April 1, 2008**  
**File No. 000-15366**

Dear Mr. Mohr:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief