



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

March 9, 2010

*By U.S. Mail and Facsimile to: (315) 475-3558*

J. Daniel Mohr  
Treasurer and Chief Financial Officer  
Alliance Financial Corporation  
120 Madison Street  
Syracuse, New York 13202

**Re: Alliance Financial Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-K/A for the Fiscal Year Ended December 31, 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,

Kathryn McHale  
Attorney Advisor