



**VIA e-mail: rule-comments@sec.gov**

August 17, 2009

The Securities and Exchange Commission  
100 F Street, N. E.  
Washington, D.C. 20549  
Attn: Elizabeth M. Murphy, Secretary

RE: Facilitating Shareholder Director Nominations  
Commission File No.: S7-10-09

Ladies and Gentlemen:

Tompkins Financial Corporation (“Tompkins”) appreciates the opportunity to respond to the request for comments made by the Securities and Exchange Commission (the “Commission”) in its proposed rule entitled “Facilitating Shareholder Director Nominations”.

Tompkins is headquartered in Ithaca, New York and consistently ranks among the top performing companies in our peer group. We are a locally oriented, community-based financial services organization that offers a full array of products and services, including commercial and consumer banking, leasing, trust and investment management, financial planning and wealth management, insurance, and brokerage services. Tompkins’ common stock is traded on the NYSE-AMEX under the Symbol “TMP.”

We strongly believe in good corporate governance practices, which include the right of shareholders to recommend persons for nomination to our board of directors. However, we believe that the proxy access process must clearly represent the interests of all shareholders and not unduly use corporate resources or distract management attention.

We are in support of the comments made by The Society of Corporate Secretaries & Governance Professionals in their letter dated August 10, 2009. We agree with their recommendations and suggested modifications to the proposed rules.

In particular, proxy access rules should not permit special interest groups that may acquire insignificant ownership to exercise undue influence over the best interests of the company overall. We, therefore, strongly support the suggestion that a nominating shareholder own a minimum of 5% of the company’s securities or a group own 10%. Further, a shareholder that aligns with a group for nominating purposes should be disallowed from duplicating their alignment with another shareholder group within the same company.

As a community based financial institution, our Nominating and Corporate Governance Committee believes, among other criteria, that nominees should have a direct interest in our communities in order to properly assess both opportunities as well as risks. It is important that a company establish appropriate criteria in order to seat qualified directors that would be expected to be able to provide adequate oversight. These criteria are disclosed in the proxy statement for all shareholders to review and we believe shareholder nominated Director candidates should be required to comply with these same criteria.

Very truly yours,

TOMPKINS FINANCIAL CORPORATION

By: /s/Stephen S. Romaine  
Stephen S. Romaine  
President and Chief Executive Officer