

**TOMPKINS FINANCIAL CORPORATION**  
**Procedures for Reporting Complaints or Concerns Regarding**  
**Accounting, Internal Accounting Controls or Auditing Matters to the**  
**Audit/Examining Committee of the Board of Directors**

*date last revised April 26, 2011*

Employees or others who have a concern or complaint concerning Tompkins Financial's accounting, internal accounting controls, or auditing matters, must submit their concern or complaint to Paul J. Battaglia, Audit Committee Chairman, via mailbox address:

Paul J. Battaglia  
Audit/Examining Committee Chair  
45 Ellicott Ave.  
Batavia, NY 14020

The Chair will determine the appropriate method to investigate the complaint. An employee or other complainant may remain anonymous. If an employee or other complainant wishes their complaint to be kept confidential, any information they provide will be investigated on a confidential basis to the extent it is feasible to do so. There will be no retaliation against a person making good faith reports or complaints.

The results of all investigations will be reported to the Audit/Examining Committee.

All documentation will be maintained by the Tompkins Financial Corporation Board of Directors indefinitely.