



Harter Secrest & Emery LLP
ATTORNEYS AND COUNSELORS

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November 8, 2012

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1513
Washington, D.C. 20210

Re: Graham Corporation
Top Hat Plan Exemption

Dear Sir or Madam:

On behalf of our client, we are filing this statement pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. § 2520.104-23(b), to notify you that Graham Corporation maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The approximate number of participants in the plan as of the date of this letter is set forth below.

1. Name and Address of Employer:

Graham Corporation
20 Florence Avenue
Batavia, NY 14020

2. Employer EIN: 16-1194720

3. Graham Corporation maintains the following plan for a select group of management or highly compensated employees:

- i) Name of Plan: Graham Corporation Supplemental Executive Retirement Plan
Number of Participants: 2

Upon request, Graham Corporation will provide a copy of the relevant plan document(s). Please acknowledge your receipt of this statement by time-stamping the enclosed copy of this letter and returning it to us in the envelope provided.

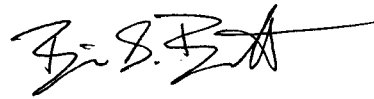
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November 8, 2012
Page 2

Please contact me if you require additional information.

Very truly yours,

Harter Secrest & Emery LLP



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EMAIL: BBENNETT@HSELAW.COM

BSB:smb

cc: Jeffrey F. Glajch



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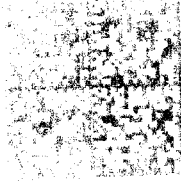
1600 BAUSCH & LOMB PLACE ROCHESTER, NY 14604-2711

DANIEL R. KINEL

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US Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210