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underberg & kessler LLP

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April 26, 2013

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

**VIA CERTIFIED MAIL
RETURN RECEIPT**

2013 MAY -2 PM 3:55
DPSA/PULLMAN

Re: Rochester Midland Corporation 2013 Key Employee Stock Purchase Plan Agreement

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, we are filing this notice of unfunded welfare benefit plan. The information required is as follows:

The employer's name and address is:

Rochester Midland Corporation
155 Paragon Drive
Rochester, New York 14624

Rochester Midland Corporation's Federal Employer Identification Number is:
16-0612150

The Rochester Midland Corporation 2013 Key Employee Stock Purchase Plan Agreement is a deferred compensation plan for a select group of key service providers.

The above-referenced law firm, Underberg & Kessler LLP, will provide copies of the plan document upon the request of the Secretary of Labor.



If further information or copies are required, please contact the undersigned.

Very truly yours,

Scott D. Shimick

SDS:rmr

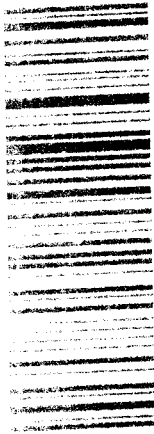
cc: Ms. Mary Kay Ingersoll, Corporate Vice President & Secretary

2021



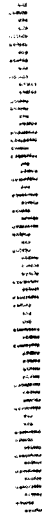
500 South
Rochester

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