

**MARTIN,
LORD &
OSMAN, P.A.**

ERISA/PUBLIC DISCLOSURE

2011 MAR -7 PM 2: 22

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*ALSO ADMITTED IN VERMONT

RITA CALAMARI
(RETIRED)
ROBERT CALAMARI
(RETIRED)
DAVID J. KILLKELLEY
(RETIRED)
WILLIAM S. LORD
(1906-1996)

March 1, 2011

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

Re: IRWIN CORPORATION
Our File No. Supplemental Employees' Retirement Plan
FEIN 02-0150773

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above-referenced Plan, as required under Department of Labor Regulation, 29 C.F.R. 2520.104-23.

Sincerely,

MARTIN, LORD & OSMAN, P.A.



Jeanne Saffan-Grill
Attorney

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR AN UNFUNDED NONQUALIFIED
DEFERRED COMPENSATION PLAN**

To the Secretary of Labor:

Pursuant to Department of Labor Regulation, 29 C.F.R. 2520.104-23, and the alternative reporting and disclosure requirements under Part 1 of the Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, the following information is provided by:

Name and Address of Employer: IRWIN CORPORATION
 958 Union Avenue
 Laconia, NH 03246

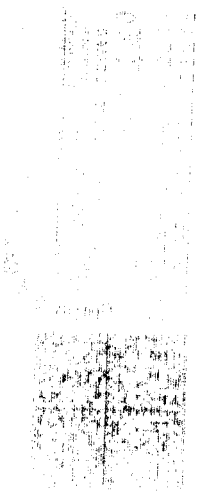
Employer Identification No.: 02-0150773

IRWIN CORPORATION maintains the IRWIN CORPORATION Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: IRWIN CORPORATION
 Supplemental Employees' Retirement Plan

Number of Employees Covered: 1

Martin, Lord & Osman, PA
Busiel Mill
One Mill Plaza
Laconia, NH 03246



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