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**BY CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

October 4, 2011

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

Re: Joseph Merritt & Company, Incorporated  
Our File No. 1653-24

ES&A/PUBLIC DISCLOSURE  
2011 OCT 11 PM 4: 01

Dear Sir or Madam:

Enclosed please find a Reporting and Disclosure Compliance Statement for Joseph Merritt & Company, Incorporated in connection with its Incentive Agreement.

Please acknowledge your receipt of the Reporting and Disclosure Compliance Statement by stamping the enclosed copy of such Reporting and Disclosure Compliance Statement and return the same to me in the enclosed self-addressed envelope.

Please let me know if you have any comments or questions.

Sincerely,



Thomas P. Coscia  
TPC:gmw  
Enclosure

c: Edward W. Perry, President (w/encl.)  
Stephen J. Miller, Esq.

**JOSEPH MERRITT & COMPANY, INCORPORATED**  
**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**


In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA"), and the regulations thereunder found at Section 2520.104-23, Joseph Merritt & Company, Incorporated (the "Corporation"), is filing this Reporting and Disclosure Compliance Statement, and in connection therewith provides the following information:

Employer Address:	650 Franklin Avenue Hartford, Connecticut 06114
Employer Federal Identification Number:	06-0631091
Number of Plans:	One (1)
Number of Employees Participating in each Plan:	One (1)
Name of each Plan:	Incentive Agreement

The Corporation maintains the above named unfunded Plan primarily for the purpose of providing incentive payments for a select group of management or highly compensated employee(s).

The Corporation will provide the Plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

JOSEPH MERRITT & COMPANY,  
INCORPORATED,  
As Plan Administrator

By:   
Edward W. Perry, President **CEO**

**CERTIFIED MAIL™**



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**FIRST CLASS**

