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February 7, 2007

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
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East Providence, Rhode Island 02915
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Day One 457(b) Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Day One 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC\128181

Enclosure

cc: Susan Donovan
Peter M. Loescher, CPA
Thomas Lanahan

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Day One*
100 Medway Street
Providence, RI 02906

EIN of Employer: *05-0385696*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Day One 457(b) Plan*

Date of Adoption of Plan: *December 20, 2006*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

DAY ONE

By: *Cheryl A. Senacka*

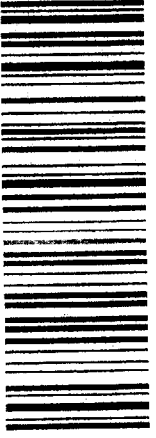
Dated: *1/31/2007*



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East Providence, Rhode Island 02915

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