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January 19, 2009

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
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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: *Delta Dental of Rhode Island 457(f) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Delta Dental of Rhode Island 457(f) 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/10675-05

Enclosure

cc: Joseph Nagle, *Delta Dental of Rhode Island*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Delta Dental of Rhode Island
10 Charles Street
Providence, RI 02904*

EIN of Employer: *05-0296998*

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: *Delta Dental of Rhode Island 457(f) Plan*

Date of Adoption of Plan: *January 1, 2009*

Number of Plans: *One (1)*

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

DELTA DENTAL OF RHODE ISLAND

By: *Joseph A. Dingle*
President and CEO

Dated: *1/7/09*

The ANGELL Pension Group, Inc.
10 Hemingway Drive
East Providence, Rhode Island 02916



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