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June 1, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W.
N-5313
Washington, D.C. 20210

Re: Retention Bonus Plan

Dear Sir or Madam:

On behalf of Risk Management Foundation ("RMF") and in compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded plans for a select group of management or highly compensated employees specified in Department of Labor Regulations § 2520.104-23, the following information is provided:

Name and Address of Employer:	Risk Management Foundation 101 Main Street Cambridge, MA 02142
Employer Identification Number:	04-2667811
Name of Plan:	Retention Bonus Plan
Number of Participants:	1

RMF maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of RMF.

To the extent required by Department of Labor Regulations section 2520.104-23, all previous and contemporaneous Company filings with the Department of Labor under the above regulations with respect to other Company plans are hereby incorporated by reference.

RISK MANAGEMENT FOUNDATION

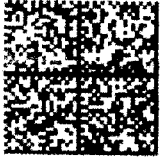
By: J. D. Parker j

Title: C.F.O.



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101 Main Street, Cambridge, MA 02142

US DEPT. OF LABOR
EMPLOYEE BENEFITS SECURITY
TOP HAT PLAN EXEMPTION
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N-5313
WASHINGTON, DC 20210