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Delta Dental Plan of New Mexico

U.S. DEPT. OF LABOR
E.O. 12812/PUBLIC DISCLOSURE
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August 31, 2005

Certified Mail – Return Receipt Requested

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Request for Alternative Method of Compliance with the Reporting and Disclosure Requirements for Non-Qualified Deferred Compensation Plans for Selected Employees

Dear Secretary:

I have been appointed by the Plan Administrator of the Delta Dental 457(b) Deferred Compensation Plan ("Plan") to assist in the administration of the Plan. The Plan was established by Delta Dental of New Mexico, Inc. to benefit a select group of management and highly compensated employees. The purpose of this letter is to request that the Plan be allowed to satisfy the reporting requirements of ERISA by using an alternative form of compliance.

STATUTORY REQUIREMENT

Section 104 of ERISA provides that the administrator of any employee benefit plan file with the Secretary of Labor ("Secretary") an annual report for the plan within 210 days after the close of such year. Section 110 of ERISA, however, authorizes the Secretary to prescribe an alternative method for satisfying any reporting requirement.

DEPARTMENT OF LABOR REGULATION

The Secretary in DOL Regulation 2520.104-23 has provided an alternative method of complying with the reporting requirements of Part 1 of ERISA. According to the Regulation the alternative method may be used by unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees. The alternative method requires that the information requested in paragraph (b)(1) of DOL Regulation 2520.104-23 be provided to the Secretary.

FILING STATEMENT FOR ALTERNATIVE METHOD

The Plan has been established to provide deferred compensation to a select group of highly compensated employees and management personnel. The Plan will be maintained as an unfunded plan. The obligations under the Plan will be satisfied out of the general assets of the employer. The information required pursuant to DOL Regulation 2520.104-23(b)(1) is as follows:

1. Employer's Name: Delta Dental of New Mexico, Inc.
2. Employer's Address: 2500 Louisiana Blvd. Suite 600
Albuquerque, NM 87110
3. Employer Identification Number: 85-0224562
4. Plan Purpose: The Plan is maintained for the purpose of providing deferred compensation for a select group of management and highly compensated employees
5. The Number of Plans: One
6. Number of Employees in the Plan: Five

If any additional information is needed, please contact me.

Very truly yours,

Delta Dental of New Mexico, Inc.

By  _____

cc: Ms. Linda Parker
Ms. Marjorie A. Rogers

Ed Harris

 DELTA DENTAL

Delta Dental of New Mexico
2500 Louisiana Blvd. N.E. Ste. 600
Albuquerque, New Mexico 87110

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