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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
ONE DELTA DRIVE PO BOX 2002

City or town, state or country, and ZIP + 4
CONCORD, NH 033022002

D Employer identification number
02-0273013

E Telephone number
(603) 223-1000

G Gross receipts $ 282,665,498

F Name and address of principal officer
THOMAS RAFFIO
ONE DELTA DRIVE PO BOX 2002
CONCORD, NH 033022002

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW NEDELTA COM

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1961

M State of legal domicile NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
PROVIDE PROGRAMS OF DENTAL CARE

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	8
5	Total number of employees (Part V, line 2a)	**5**	201
6	Total number of volunteers (estimate if necessary)	**6**	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	**7a**	-4,987
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-4,987

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)		0
9	Program service revenue (Part VIII, line 2g)	245,147,254	263,918,821
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	727,878	1,535,129
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-88,864	-63,075
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	245,786,268	265,390,875
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	184,500	197,200
14	Benefits paid to or for members (Part IX, column (A), line 4)	218,733,200	237,425,903
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	12,595,997	13,215,847
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	12,938,972	13,319,423
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	244,452,669	264,158,373
19	Revenue less expenses Subtract line 18 from line 12	1,333,599	1,232,502
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	40,858,882	42,893,534
21	Total liabilities (Part X, line 26)	10,911,338	10,651,863
22	Net assets or fund balances Subtract line 21 from line 20	29,947,544	32,241,671

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** | 2010-09-08
Signature of officer | Date

THOMAS RAFFIO PRESIDENT & CEO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-empolyed ☐ | Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: BAKER NEWMAN & NOYES LLC
650 ELM STREET SUITE 302
MANCHESTER, NH 03101

EIN ▶

Phone no ▶ (800) 244-7444

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

IT IS OUR MISSION TO BE THE LEADING FORCE IN THE DENTAL PREPAYMENT MARKET BY OFFERING QUALITY, VERSATILE AND AFFORDABLE DENTAL PROGRAMS TO BENEFIT OUR PURCHASERS, SUBSCRIBERS, AND PARTICIPATING MEMBER DENTISTS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 245,931,732 including grants of $) (Revenue $ 263,918,821)

PROGRAM SERVICES INCLUDE THE PROCESSING AND PAYMENT OF CLAIMS FOR DENTAL PROGRAMS FOR VARIOUS ORGANIZATIONS, CORPORATIONS, INDIVIDUALS , AND OTHER BUSINESS ENTERPRISES THERE ARE APPROXIMATELY 711,500 MEMBERS INCLUDED IN THE VARIOUS PLANS AND APPROXIMATELY 1,504,200 CLAIMS WERE PROCESSED IN 2009

4b (Code) (Expenses $ 197,200 including grants of $ 197,200) (Revenue $)

GRANT MADE TO THE NORTHEAST DELTA DENTAL FOUNDATION ($197,200)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ 246,128,932

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? **Yes** / **No** *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional*	12A		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	14,103		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	201		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . .	1a 15		
b	Enter the number of voting members that are independent . .	1b 8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ NH

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☑ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

FRANK BOUCHER
ONE DELTA DRIVE PO BOX 2002
CONCORD,NH 03302
(603) 223-1000

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See add'l data										

1b Total . . . . . ▶	1,881,733	0	367,494

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 15

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
COMBINED SERVICES LLC 15 NORTH MAIN STREET SUITE 300 CONCORD, NH 03301	INSURANCE BROKER COMMISSIONS	934,707
NEW ENGLAND EMPLOYEE BENEFITS 15 CHENELL DRIVE CONCORD, NH 03301	INSURANCE BROKER COMMISSIONS	404,466
MACQUARIE EQUIPMENT FINANCE LLC GPO DRAWER 67-865 DETROIT, MI 48267	EQUIPMENT LEASE	303,000
SHEEHAN PHINNEY BAS & GREEN 1000 ELM STREET PO BOX 3701 MANCHESTER, NH 03105	LEGAL	221,437
BAKER NEWMAN & NOYES LLC PO BOX 507 PORTLAND, ME 04112	AUDITING, CONSULTING, TAX	146,900

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 8

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f					
Program Service Revenue			Business Code				
	2a	ADMIN SERVICE CONTRACT	524,292	208,080,270	208,080,270		
	b	PREMIUM REVENUE	524,114	55,838,551	55,838,551		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		263,918,821			
	3	Investment income (including dividends, interest and other similar amounts)		1,081,217			1,081,217
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					

		(i) Real	(ii) Personal				
	6a	Gross Rents	238,976					
	b	Less rental expenses	297,064					
	c	Rental income or (loss)	-58,088					
	d	Net rental income or (loss)		-58,088			-58,088

		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	17,412,100	19,371				
	b	Less cost or other basis and sales expenses	16,961,716	15,843				
	c	Gain or (loss)	450,384	3,528				
	d	Net gain or (loss)			453,912			453,912
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	a					
	b	Less cost of goods sold	b					
	c	Net income or (loss) from sales of inventory						
		Miscellaneous Revenue		Business Code				
	11a	EQUITY LOSS - NEW ENGL		524,292	-4,987		-4,987	
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			-4,987			
	12	**Total revenue.** See Instructions			265,390,875	263,918,821	-4,987	1,477,041

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	197,200	197,200		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members	237,425,903	237,425,903		
5	Compensation of current officers, directors, trustees, and key employees	1,881,733		1,881,733	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	7,956,679	3,500,939	4,455,740	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	424,368	186,722	237,646	
9	Other employee benefits	2,255,920	992,605	1,263,315	
10	Payroll taxes	697,147	293,200	403,947	
11	Fees for services (non-employees)				
a	Management				
b	Legal	70,915		70,915	
c	Accounting	94,085		94,085	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17*				
f	Investment management fees	108,522		108,522	
g	Other	399,920	138,870	261,050	
12	Advertising and promotion	1,017,556		1,017,556	
13	Office expenses	2,439,688	1,570,696	868,992	
14	Information technology				
15	Royalties				
16	Occupancy	774,904	344,832	430,072	
17	Travel	81,476	13,851	67,625	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	358,697	23,315	335,382	
20	Interest	28,258	12,575	15,683	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,370,688	594,620	776,068	
23	Insurance	111,644	39,182	72,462	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	BROKERS' COMMISSIONS	3,553,721	0	3,553,721	
b	PREMIUM TAXES	851,198	0	851,198	
c	EQUIPMENT/SOFTWARE MAIN	492,588	209,342	283,246	
d	DATA PROCESSING	473,047	434,516	38,531	
e	STRATEGIC INITIATIVES	312,308		312,308	
f	All other expenses	780,208	150,564	629,644	
25	**Total functional expenses.** Add lines 1 through 24f	264,158,373	246,128,932	18,029,441	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		400	1	2,437,903
	2	Savings and temporary cash investments		5,113,611	2	116,341
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		3,180,263	4	3,811,803
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		409,001	9	201,440
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 18,959,013			
	b	Less accumulated depreciation	10b 9,744,182	9,390,911	10c	9,214,831
	11	Investments—publicly traded securities		22,534,830	11	25,589,753
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11		25,940	13	1,410,112
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		203,926	15	111,351
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		40,858,882	16	42,893,534
Liabilities	17	Accounts payable and accrued expenses		4,674,082	17	4,547,964
	18	Grants payable		64,500	18	63,500
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		2,143,820	23	2,100,000
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		4,028,936	25	3,940,399
	26	**Total liabilities.** Add lines 17 through 25		10,911,338	26	10,651,863
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		29,947,544	27	32,241,671
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		29,947,544	33	32,241,671
	34	Total liabilities and net assets/fund balances		40,858,882	34	42,893,534

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Employer identification number
02-0273013

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,133,345		1,133,345
b Buildings		8,115,110	3,018,082	5,097,028
c Leasehold improvements		384,735	384,735	0
d Equipment		9,102,648	6,187,904	2,914,744
e Other		223,175	153,461	69,714
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				9,214,831

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
UNEARNED REVENUE	1,331,417
ACCRUED REFUNDS	683,542
OTHER ADVANCES	1,925,440
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	3,940,399

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	265,390,875
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	264,158,373
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,232,502
4	Net unrealized gains (losses) on investments	4	1,061,625
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	1,061,625
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	2,294,127

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	74,630,025
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	1,061,625		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	1,061,625
3	Subtract line **2e** from line **1**			3	73,568,400
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	108,522		
b	Other (Describe in Part XIV)	4b	191,713,953		
c	Add lines **4a** and **4b**			4c	191,822,475
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	265,390,875

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	72,335,898
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	72,335,898
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	108,522		
b	Other (Describe in Part XIV)	4b	191,713,953		
c	Add lines **4a** and **4b**			4c	191,822,475
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	264,158,373

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part XII, Line 4b - Other Adjustments		DENTAL CLAIMS PAID UNDER ADMIN SERVICE CONTRACTS 191713953
Part XIII, Line 4b - Other Adjustments		DENTAL CLAIMS PAID UNDER ADMIN SERVICE CONTRACTS 191713953
		PART XII, LINE 4B - OTHER ADJUSTMENTS DENTAL CLAIMS PAID UNDER ADMIN SERVICE CONTRACTS $191,713,953 PART XIII, LINE 4B - OTHER ADJUSTMENTS DENTAL CLAIMS PAID UNDER ADMIN SERVICE CONTRACTS $191,713,953

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Employer identification number
02-0273013

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHEAST DELTA DENTAL FOUNDATION ONE DELTA DRIVE PO BOX 2002 CONCORD,NH 03302	020489150	501(C)3	197,200				GENERAL SUPPORT TO PROMOTE ORAL HEALTH

2 Enter total number of section 501(c)(3) and government organizations . . . ▶

3 Enter total number of other organizations . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Other Information	Part IV	DELTA DENTAL PLAN OF NEW HAMPSHIRE, INC (DDPNH) MAKES ELECTIVE ANNUAL CHARITABLE CONTRIBUTIONS TO THE NORTHEAST DENTAL FOUNDATION EQUAL TO 0 05% OF THE BUDGETED GROSS BILLINGS, PLUS 5% OF THE ACTUAL INCREASE IN UNRESTRICTED NET ASSETS FROM OPERATIONS EACH YEAR DDPNH'S ELECTIVE CONTRIBUTIONS TO THE FOUNDATION IN 2009 TOTALED $197,200

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Employer identification number
02-0273013

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☑ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	☑ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
HELEN T BIGLIN	(i)	149,910	10,774	2,303	17,636	20,279	200,902	0
	(ii)	0	0	0	0	0	0	0
THOMAS RAFFIO	(i)	522,200	132,220	52,017	128,332	23,787	858,556	0
	(ii)	0	0	0	0	0	0	0
WILLIAM H LAMBRUKOS	(i)	147,803	10,623	5,162	16,184	23,280	203,052	0
	(ii)	0	0	0	0	0	0	0
GENE R EMERY	(i)	139,095	11,996	8,175	15,311	17,379	191,956	0
	(ii)	0	0	0	0	0	0	0
SHANNON MILLS	(i)	153,918	11,062	799	0	20,345	186,124	0
	(ii)	0	0	0	0	0	0	0
CONSTANCE ROY-CZYZOWSKI	(i)	135,197	13,554	6,494	14,699	23,073	193,017	0
	(ii)	0	0	0	0	0	0	0
MICHAEL D BOURBEAU	(i)	128,214	11,038	9,578	12,959	4,731	166,520	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 1a	SPOUSAL TRAVEL FOR ONE BUSINESS TRIP PER YEAR
	Part I, Line 4a	THOMAS RAFFIO (PRESIDENT & CEO) - 2009 TOTAL CONTRIBUTIONS TO NONQUALIFIED DEFERRED COMPENSATION PLANS = $16,500 TO 457(B) PLAN AND $104,400 TO 457(F) PLAN
	Part I, Line 7	THE ORGANIZATION HAS A TEAM BONUS PROGRAM FOR ALL EMPLOYEES EACH INDIVIDUAL'S BONUS IS BASED ON A COMBINATION OF THE INDIVIDUAL'S PERFORMANCE, THE ORGANIZATION'S PERFORMANCE COMPARED TO THE PREDETERMINED GOALS, AND THE INDIVIDUAL'S JOB LEVEL WITHIN THE ORGANIZATION

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶**See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Employer identification number
02-0273013

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
See Additional Data Table					

Additional Data

Software ID:
Software Version:
EIN: 02-0273013
Name: DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction $	**(d)** Description of transaction	**(e)** Sharing of organization's revenues?	
				Yes	**No**
MARK A HORVATH DDS	DIRECTOR	220,546	THE DIRECTORS LISTED HERE HAVE OWNERSHIP INTERESTS IN DENTAL PRACTICES THAT RECEIVE INSURANCE REIMBURSEMENTS FROM DELTA DENTAL IN THE ORDINARY COURSE OF THEIR BUSINESS ALL TRANSACTIONS ARE AT ARM'S LENGTH AND FOR FAIR VALUE		No
ELIZABETH SPINDEL DMD	DIRECTOR	356,789			No
PETER A WELNAK DDS	DIRECTOR	244,562			No
DOUGLAS J KATZ DMD	DIRECTOR	205,374			No
FRANCIS H LABRANCHE DDS	DIRECTOR	215,775			No
DAVID A HEDSTROM DDS	DIRECTOR	695,992			No
JEFFREY RODDEN DDS	DIRECTOR	130,862			No

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Employer identification number
02-0273013

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		A DRAFT OF THE FORM 990 IS INITIALLY REVIEWED IN DETAIL BY KEY FINANCE EMPLOYEES THEREAFTER, THE FINAL DRAFT IS PROVIDED, TO AND ACCEPTED BY, THE FULL BOARD AT THEIR 9/3/10 BOARD OF DIRECTORS MEETING PRIOR TO FILING WITH THE IRS
Form 990, Part VI, Section B, line 12c		A COPY OF THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED ANNUALLY TO ALL OFFICERS, DIRECTORS, AND THE MANAGEMENT TEAM ALL ARE REQUIRED TO REPORT ANY CONFLICTS AND SIGN, DATE, AND RETURN THE POLICY, WHETHER OR NOT A CONFLICT EXISTS, TO CONFIRM COMPLIANCE GENERAL COUNSEL REVIEWS THE RETURNED POLICIES AND REPORTS THE RESULTS TO THE ENTIRE BOARD OF DIRECTORS BOARD MEMBERS ARE ASKED TO PROVIDE UPDATES OF ANY CHANGES THAT MAY OCCUR BETWEEN THEIR ANNUAL CONFLICT OF INTEREST FILINGS
Form 990, Part VI, Section B, line 15a		CEO's Compensation Every year, the Board Tri-State Compensation Committee goes through a rigorous evaluation and carefully researches information on which it bases its recommendations for the compensation for the President & CEO This includes the engagement of independent compensation consultants and advisors The Tri-State Compensation Committee comprises the Chairs of the Boards for the Delta Dental Plans of Maine, Vermont, and New Hampshire and the Executive Committee of the DDPNH Board In reviewing the compensation and benefits, the Committee considered various sources of comparability data and the analysis of comparability data and market conditions presented by the independent compensation consultant IN FEBRUARY 2010, THE ORGANIZATION IMPLEMENTED A PROCESS OF TRI-STATE COMPENSATION COMMITTEE GENERAL OVERSIGHT AND REVIEW OF THE COMPENSATION OF THE OFFICERS OTHER THAN THE PRESIDENT & CEO THE COMPENSATION OF THESE INDIVIDUALS HAS HISTORICALLY BEEN, AND CONTINUES TO BE, ESTABLISHED BY THE PRESIDENT & CEO, TAKING INTO ACCOUNT VARIOUS SOURCES OF COMPARABILITY DATA IN FEBRUARY 2010, THE PRESIDENT & CEO'S RECOMMENDATIONS WERE REVIEWED BY THE COMMITTEE
Form 990, Part VI, Section C, line 19		UPON REQUEST, DELTA DENTAL PLAN OF NEW HAMPSHIRE, INC MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC
FORM 990, PART XI, LINE 2C	AUDIT REVIEW PROCESS	THE FINANCE COMMITTEE OVERSEES THE AUDIT PROCESS FOR DELTA DENTAL PLAN OF NEW HAMPSHIRE, INC THE AUDIT PROCESS FOR THE FINANCIAL STATEMENTS DID NOT CHANGE FROM THE PRIOR YEAR INDEPENDENT ACCOUNTANTS PERFORMED THE AUDIT IN BOTH 2008 AND 2009

Additional Data

Software ID:
Software Version:
EIN: 02-0273013
Name: DELTA DENTAL PLAN OF NEW HAMPSHIRE INC

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PETER A WELNAK DDS CHAIR & DIRECTOR	5 00	X		X				22,123	0	0
GERALDINE STONE DONAHUE VICE CHAIR & DIRECTOR	3 00	X		X				6,108	0	0
KATHRYN L BENWAY DIRECTOR (PART YEAR)	3 00	X						3,491	0	0
MICHAEL DEGNAN DIRECTOR	3 00	X						3,504	0	0
JOSEPH E FELLOWS DIRECTOR (PART YEAR)	3 00	X						1,404	0	0
DAVID A HEDSTROM DDS CHAIR & DIRECTOR (PART Y	5 00	X		X				3,852	0	0
MARK A HORVATH DDS DIRECTOR	3 00	X						4,895	0	0
BRUCE N JOHNSTONE DIRECTOR (PART YEAR)	3 00	X						3,376	0	0
DOUGLAS J KATZ DMD DIRECTOR	3 00	X						3,276	0	0
SHEILA A KENNEDY DDS DIRECTOR	3 00	X						5,590	0	0
JEFFREY S KIPPERMAN CP DIRECTOR	3 00	X						7,662	0	0
FRANCIS H LABRANCHE DD DIRECTOR	3 00	X						6,994	0	0
JEFFREY W RODDEN DDS DIRECTOR (PART YEAR)	3 00	X						3,718	0	0
NICK S SOGGU DIRECTOR (PART YEAR)	3 00	X						5,590	0	0
ELIZABETH SPINDEL DMD DIRECTOR	3 00	X						3,818	0	0
SETH P WALL DIRECTOR	3 00	X						4,186	0	0
TERENCE A WARDROP DIRECTOR	3 00	X						8,171	0	0
SUSAN H WOODS DIRECTOR	3 00	X						7,020	0	0
HELEN T BIGLIN TREASURER & SR VP FINAN	40 00			X				162,987	0	37,915
BARBARA A MCLAUGHLIN SECRETARY/EXECUTIVE ADMI	40 00			X				114,823	0	29,499
THOMAS RAFFIO PRESIDENT & CEO	60 00			X				706,437	0	152,119
WILLIAM H LAMBRUKOS SENIOR VP OPERATIONS	40 00					X		163,588	0	39,464
GENE R EMERY VP MARKETING	40 00					X		159,266	0	32,690
SHANNON MILLS VP PROFESSIONAL RELATION	40 00					X		165,779	0	20,345
CONSTANCE ROY-CZYZOWSKI VP HUMAN RESOURCES	40 00					X		155,245	0	37,772

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL D BOURBEAU VP INFORMATION SYSTEMS	40 00					X		148,830	0	17,690

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
BROKERS' COMMISSIONS	3,553,721	0	3,553,721	
PREMIUM TAXES	851,198	0	851,198	
EQUIPMENT/SOFTWARE MAIN	492,588	209,342	283,246	
DATA PROCESSING	473,047	434,516	38,531	
STRATEGIC INITIATIVES	312,308		312,308	