

CARE HEALTH SERVICES, INC.
2328 South Congress Avenue
West Palm Beach, FL 33406
(407) 641-5441

2520032543075

April 8, 1993

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington D.C. 20210

Care Health Services, Inc.
Deferred Compensation Agreement with William J. Mara

Ladies and Gentlemen:

We maintain a non-qualified deferred compensation plan for a select group of our management employees. This letter is intended to comply with the requirements of DOL Regulations §2520.104-23 which provides an alternate method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address and employer ID number of the employer are as follows:

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EIN No. 38-2354060

2. We maintain a plan or plans for the purpose of providing deferred compensation for a select group of management employees;

3. We maintain only one such plan;

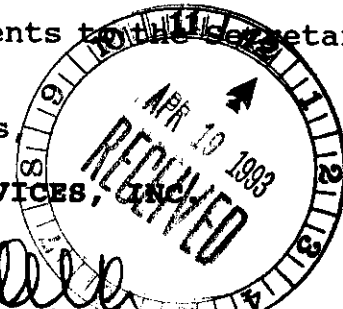
4. The plan covers one employee as of the date of this letter.

5. We will provide copies of plan documents to the Secretary of Labor upon request.

Very truly yours

CARE HEALTH SERVICES, INC.

William J. Mara, Its President



cc: Larry J. Titley, Esq.
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