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ALTERNATIVE REPORTING AND DISCLOSURE
STATEMENT FOR PENSION PLANS FOR CERTAIN
SELECTED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management of highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. Section 250.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Hardy Physical Therapy
Rehabilitation Services, Inc.
112 Main Street, Northboro MA 01532

Employer Identification Number: 04-2768481

(Name of employer) maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees.

Number of Plans and
Participants in Each Plan: (1) One Plan covering
(2) Two employees or
Plans covering
and _____
employees respectively.

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Dated January 1, 1994

(Name of Employer)

Hardy Physical Therapy Rehabilitation Services Inc.

By Thy B. Hardy
Plan Administrator