NF 1433

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STATEMENT UNDER SECTION 2520.104-23

'92 AUG 26 A10:12

1. Name and Address of Employer:

   Spectrum Addiction Services, Inc.
   106 East Main Street
   Westboro, Massachusetts 01581

2. Employer identification number: 04-2478978

3. The Employer maintains one plan primarily for the purpose of providing deferred compensation to a select group of management employees. One employee is covered by the plan as of the date of this statement.

4. Benefits under the plan are paid as needed solely from the general assets of the employer.

5. The Employer will, on request, supply the Secretary of Labor with any plan documents.

NO PENALTY IS PAYABLE
PURSUANT TO 57 Fed. Reg. 33019 (July 24, 1992)

The effective date of the only plan covered by this Statement is January 2, 1992, and its first plan year will end January 1, 1993. Because no annual report for this plan is yet due, the penalty under 57 Fed. Reg. 33019 is zero days X $50/day = $0.

SPECTRUM ADDICTION SERVICES,
PLAN ADMINISTRATOR

By: _____

2077m

Spectrum
ADDICTION SERVICES, INC.
106 East Main Street
Westboro, MA 01581-1465

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Pension and Welfare Benefits Administration
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