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SALARY CONTINUATION

ERISA MEMORANDUM STATEMENT

DATE: August 7, 1995

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, DC 20216

FROM: Horizon Human Services, Inc. ("HHS")
Employer ID #16-6198498
2001 Niagara Falls Boulevard
Amherst, New York 14228

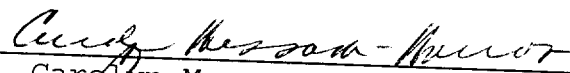
This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520 .104-23 (a).

HHS currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The participants are:

Jin Soo Rhee, M.D.

Plan Administrator: Chairperson of the Board of Directors
of Horizon Human Services, Inc.



Carolyn Messana-Morrow
Corporate Attorney