

2520042393189

**PLAN STATEMENT PURSUANT TO DOL REGS. Sec. 2520.104-23(b)**

Plan Name: Concept Rehab, Inc. Incentive Award Plan

Employer Name: Concept Rehab, Inc.

Employer Address: 7150 Granite Circle  
Toledo, OH 43617

Employer Identification Number: 34-1411603

Concept Rehab, Inc. maintains the Concept Rehab, Inc. Incentive Award Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is presently one employee participating in the Plan.

U.S. DEPT. OF LABOR  
FWD BY PUBLIC DISCLOSURE

01 MAY -1 AM 9:17

**WISE & DORNER, Ltd.**  
Attorneys At Law

U.S. DEPT. OF LABOR  
FWD BY PUBLIC DISCLOSURE  
01 MAY -1 PM 12:45

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April 25, 2001

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Concept Rehab, Inc. Incentive Award Plan

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Dear Sirs/Madames:

Pursuant to the requirements imposed under DOL Regs. Sec. 2520.104-23(b), enclosed please find a statement with respect to the captioned "top-hat" plan. The plan was adopted on December 29, 2000.

If you have any questions or comments with respect to this matter, please do not hesitate to contact me.

Sincerely,

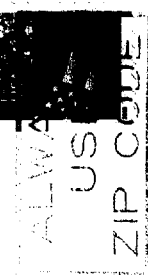
**WISE & DORNER, Ltd.**

*Clare Armbruster*

Clare C. Armbruster

CCA\dmn  
enclosure

Wise & Dornier, LTD.  
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Toledo, Ohio 43624



**Top Hat Plan Exemption Pension and Welfare  
Benefits Administration Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210**

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