

# Bond & Company, P.C.

Certified Public Accountants

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113 West Michigan Avenue, Suite 301  
Jackson, Michigan 49201  
Telephone (517) 789-8900  
Facsimile (517) 789-6477  
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November 13, 2002

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
2000 Constitution Avenue, N.W.  
Washington D.C. 20210

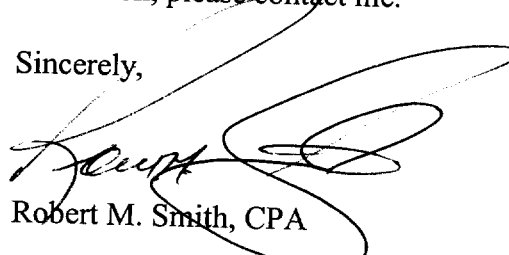
RE: Orthopaedic Rehab Specialists, P.C. Deferred Compensation Plan

Gentlemen:

Please be advised that we are the Certified Public Accountants for Orthopaedic Rehab Specialists, P.C. which established a non-qualified deferred compensation agreement effective October 1, 2002. Enclosed is a statement regarding the establishment of this plan.

If you have any questions or require any further documentation, please contact me.

Sincerely,

  
Robert M. Smith, CPA

Statement Regarding Establishment of a Nonqualified

Deferred Compensation Plan

Employer	Orthopaedic Rehab Specialists, P.C. 206 Page Avenue Jackson, MI 49201
EIN	38-2737469
Purpose	The employer maintains the plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
Number	The employer maintains <u>only one nonqualified deferred compensation plan.</u>
Participants	The plan currently has <u>one participant,</u>

**BOND & COMPANY, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

*Bringing visions into focus*  
113 West Michigan Avenue, Suite 301  
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RETURN RECEIPT  
REQUESTED

PERSONAL & CONFIDENTIAL

GUARANTEED MAIL

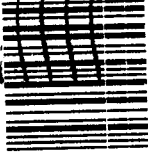


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