

AMERICAN ACADEMY OF PHYSICAL MEDICINE AND REHABILITATION

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December 3, 2002

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

Re: The American Academy of Physical Medicine and Rehabilitation
Complete 457 Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the American Academy of Physical Medicine and Rehabilitation Complete 457 Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Sponsor Name: **American Academy of Physical Medicine and Rehabilitation**
2. Sponsor's Employer Identification Number: **36-6103317**
3. The Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of participants in the Plan is one (1).

Pursuant to the Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



Daniel Dumitru, MD, PhD
AAPM&R President



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