

Craig F. Simon
Attorney at Law

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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
JAN 23 2001 PM 1:42

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Highland Mills, New York 10930
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January 23, 2001

CERTIFIED MAIL RETURN RECEIPT
REQUESTED - ARTICLE NO. Z 066 587 712

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

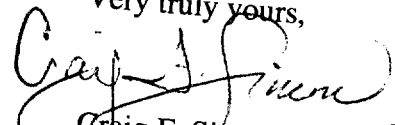
Dear Sir or Miss:

REHAB Programs, Inc. established the REHAB Programs, Inc. Deferred Compensation Plan (the "Plan"), an unfunded, nonqualified, "top hat" deferred compensation plan effective as of January 1, 2001. This statement is submitted for the purpose of complying with the alternative method of reporting and disclosure under 29 CFR Section 2520.104-23.

1. Name and Address of Employer : The name of the Employer is REHAB Programs, Inc. and its address is 70 Overocker Road, Poughkeepsie, New York 12603.
2. Employer's Identification Number : The Employer's federal employer tax identification number is 14-1467427.
3. Employer Declaration : The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.
4. Number of Plans / Employees Covered : The REHAB Programs, Inc. Deferred Compensation Plan is the only unfunded, nonqualified, "top hat" plan the Employer maintains and it covers sixteen employees.

Please acknowledge receipt of this filing by date-stamping the enclosed photocopy of this letter and returning it to me in the addressed stamped envelope provided for your convenience. Thank you.

Very truly yours,


Craig F. Simon

cc : Bill Carroll / REHAB Programs, Inc.
Mike McNee / Marks Paneth & Shron LLP

*Attorney at Law
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