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Christine A. Pettingill
Senior Vice President

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March 21, 2000

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

Re: Notice of Pension Plans for Select Group of Management or Highly Compensated Employees


Ladies and Gentlemen:

In compliance with the alternative reporting and disclosure requirements set forth in Labor Regs. \S 2520.104-23, you are hereby advised that Magellan Health Services, Inc. ("Employer") maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The information requested in Labor Regs. \S 2520.104-23 is as follows:

1. Employer's Name and Address:
Magellan Health Services, Inc.
6950 Columbia Gateway Drive, Suite 400
Columbia, Maryland 21046
2. Employer's Tax Identification Number:
58-1076937
3. Number of Plans Maintained by Employer:
1
4. Number of Employees Covered by Plans:
65

You are further advised that the Employer, upon request of the Secretary of Labor or his delegate, will provide pertinent plan documents to the Department of Labor. To insure full compliance with the Employee Retirement Security Act of 1974 ("ERISA"), the Employer has included in this Notice all plans and arrangements that may arguably be subject to Labor Regs. \S 2520.104-23, without conceding that any particular plan or arrangement listed in this Notice is, in fact, subject to ERISA.

Sincerely,


Christine A. Pettingill
Senior Vice President



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