

Cattaraugus Rehabilitation Center, Inc.

1439 Buffalo Street, Olean, New York 14760
Telephone (716) 375-4747

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Secretary of Labor
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: Cattaraugus Rehabilitation Center, Inc. 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 Cattaraugus Rehabilitation Center, Inc. Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the 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. Name and Address of Employer - Cattaraugus Rehabilitation Center, Inc.
1439 Buffalo Road
Olean, New York 14760
2. Employer's Employer Identification Number - 16-1291766
3. The Employer 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.
4. The Employer hereby states that it maintains 2 plans (including the Plan) primarily for the purpose of providing deferred compensation for a select group of management or highly

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compensated employees, that it is expected that 1 employee will originally participate in the Plan and that 2 former employees participate in the other such plan.

Pursuant to 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,

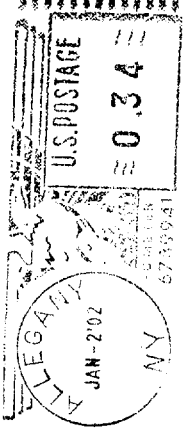
Cattaraugus Rehabilitation Center, Inc.

By: James Bellanca

Print Name: James Bellanca, CEO

Date: January 2, 2002

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Olean, New York 14760



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