

U.S. DEPT OF LABOR

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HEAD INJURY
REHABILITATION
 & REFERRAL SERVICES, Inc.

December 12, 2005

Secretary of Labor
 Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

Re: Head Injury Rehabilitation and Referral Services, Inc.
Nonqualified Deferred Compensation Plan

Dear Secretary:

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to the Head Injury Rehabilitation and Referral Services, Inc. Nonqualified Deferred Compensation Plan, we intend to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

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

1. Name and Address of Employer
 Head Injury Rehabilitation and Referral Services, Inc.
 One Church Street, Suite 102
 Rockville, Maryland 20850
2. Employer's Employer Identification Number
 52-1732096
3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is expected to cover approximately 14 employees.
4. The Employer states that it maintains no other "top hat" plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

Head Injury Rehabilitation and Referral Services, Inc.

By: *Beverly Whitlock*
Print Name: Beverly Whitlock
Print Title: President

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