

CENTRAL REHABILITATION

SPEECH, OCCUPATIONAL, AND PHYSICAL THERAPY

2520032030997

December 21, 1995

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: Central Rehabilitation, Ltd.
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 Central Rehabilitation, Ltd. 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:

Central Rehabilitation, Ltd.
Regency 2, Suite 115
1401 50th Street
West Des Moines, Iowa 50266-5924

2. Employer's Employer Identification Number:

42-1333409

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 only one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:

Central Rehabilitation, Ltd. Deferred Compensation Plan: 15

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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,

B. D. Hyatt