



EBSA/PUBLIC DISCLOSURE

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March 17, 2010

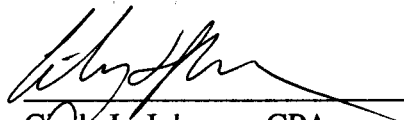
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sirs:

This notice is being filed pursuant to Department of Labor Regulation § 2520.104-23.

The Commission on Accreditation of Rehabilitation Facilities ("CARF") (EIN 36-6149979) maintains the CARF Supplemental Executive Retirement Plan, primarily for the purpose of providing deferred compensation for its Chief Executive Officer, who is a member of a select group of management or highly compensated employees, as described in section 201(2) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

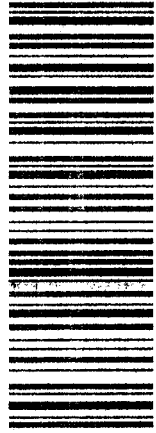
CARF also maintains the CARF Section 457(b) Deferred Compensation Plan for the benefit of three employees, all of whom are members of a select group of management or highly compensated employees, as described in section 201(2) of ERISA.



Cindy L. Johnson, CPA
Chief Resource Officer

Via Certified Mail Return Receipt Requested

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