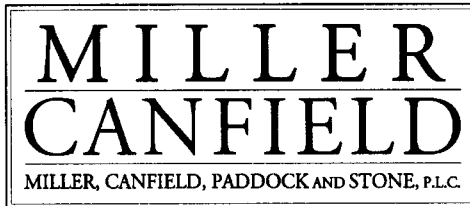


Founded in 1852
by Sidney Davy Miller



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JUSTIN M. CRAWFORD
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February 11, 2008

VIA CERTIFIED MAIL

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02 FEB 21 PM 1:15

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

Dear Secretary:

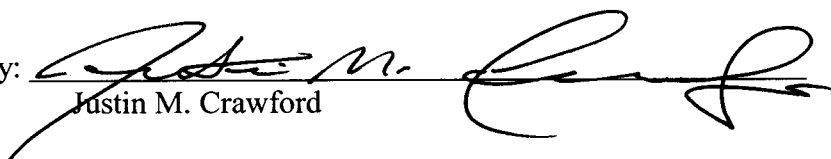
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding non-qualified top hat plans under part 1 of title I of the Employee Retirement Income Security Act of 1974, as amended ("**ERISA**"). Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information on behalf of the plan sponsor, Prab, Inc., a Michigan corporation ("**Prab**"):

1. Employer name: Prab, Inc.
2. Employer address: 5944 E. Kilgore Road, Kalamazoo, Michigan 49048
3. Employer EIN: 38-1654849
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of plans: 1
6. Number of employees in each plan: 1

Prab will provide plan documents, if any, to the Secretary upon request as required by ERISA Section 104(a)(6).

Sincerely,

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

By: 
Justin M. Crawford

JMC/jmc

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**MILLER
CANFIELD**

444 West Michigan Avenue
Kalamazoo, Michigan 49007



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
ROOM N-1513
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

RETURN RECEIPT
REQUIRED

