

**power
motion**

652 Axminister Drive, Fenton MO 63026
Phone: (636) 349-2622 Fax: (636) 349-2627

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January 9, 2009

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

Re: Power-Motion, Inc. ("Power-Motion")

Dear Department of Labor:

On behalf of Power-Motion, and pursuant to Reg. § 2520.104-23(a)(1)(b), I provide the following related to the establishment by Power-Motion of a "top-hat" plan:

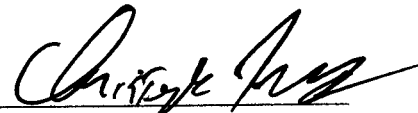
Employer:

Power-Motion, Inc.
652 Axminister
Fenton, MO 63026

- a. Power-Motion's Employer Identification Number: 43-1117019
- b. Plan: Power-Motion, Inc. Phantom Stock Plan;
- c. Purpose: The Plan is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensation employees;
- d. Number of Plans: One
- e. Number of Employees: 5

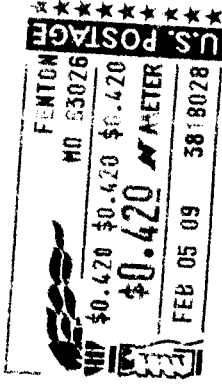
As I understand, this filing will serve to exempt the Plan from the filing and disclosure requirements of Title I of ERISA. If my understanding is incorrect, please contact me as soon as possible.

Very truly yours,



Christopher Tremblay
President, Power-Motion, Inc.

Power-Motion, Inc.
652 Axminster
Fenton, MO 63026



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