



unlawful presumption. Please revise your disclosure to a. i kd



Chapter 1704 of the Ohio Revised Code generally prohibits any person who beneficially owns 10% or more of the Company's outstanding common shares from engaging in mergers, consolidations, majority share acquisitions, asset sales, loans and certain other transactions for a three-year period after acquiring the 10% ownership, unless approval for the initial acquisition of 10% or more is first obtained from the Company's board of directors.

We have made the requested clarification in the amended Preliminary Proxy Statement to reflect the fact that an Ohio corporation's board of directors cannot waive Chapter 1704 after a person acquires beneficial ownership of 10% or more of such corporation's outstanding common shares. We have also included the text of Chapter 1704 of the Ohio Revised Code as an exhibit to the amended Preliminary Proxy Statement.

Form of Proxy

4. *Please revise the form of proxy to clearly identify it as being preliminary. See Rule 14a-6(e)(1) of Regulation 14A.*

The Company has revised the form of proxy in the amended Preliminary Proxy Statement and see our website for more information.