

2520042391732

**STATEMENT
PURSUANT TO LABOR REGULATION SEC. 2520.104-23
FOR THE NON-QUALIFIED DEFERRED
COMPENSATION AGREEMENT OF IRONROCK CAPITAL, INC.**

Pursuant to Labor Regulation Sec. 2520.104-23, Ironrock Capital, Inc. ("Employer") files this statement with respect to the above-referenced plan as follows:

1. The name and address of the Employer is:

Ironrock Capital, Inc.
1201 Millerton Street S.E.
Canton, Ohio 44711

2. The Employer's employer identification number is:

#34-0398410

3. The Employer hereby declares that it maintains the Non-Qualified Deferred Compensation Agreement of Ironrock Capital, Inc. primarily for the purpose of providing deferred compensation for a select group of highly-compensated employees of Ironrock Capital, Inc. This Plan is intended to qualify as a top hat plan within the meaning of Section 201(a)(2) of the Employee Retirement Income Security Act of 1974. The Employer does not sponsor another such plan.

4. Six (6) Employees participate in this Plan.

5. The Employer shall provide the plan document to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

IRONROCK CAPITAL, INC.

By: _____

Title: _____

Date: _____

BLACK, McCUSKEY, SOUERS & ARBAUGH

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OF COUNSEL

March 30, 1999

CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington DC 20210

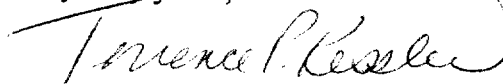
RE: Top Hat Plan Exemption

Dear Sir or Madam:

Please find enclosed, pursuant to Labor Regulation 2520.104-23, the statement required to be filed to exempt the Top Hat Plans sponsored by Ironrock Capital, Inc. from further reporting requirements.

Should you need any further information, please contact me.

Very truly yours,



Terrence P. Kessler

TPK/mh

Enclosure

cc: Amelia Renkert-Thomas

Certified Mail No.: P 970 138 645

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