

Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

ALTERNATE MARKETING NETWORKS INC  
Form 10KSB/A  
May 02, 2003

United States  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 10-KSB/A

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: December 31, 2002

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number: 0-26624

Alternate Marketing Networks, Inc.

\_\_\_\_\_  
(Name of small business issuer in its charter)

Delaware

38-2841197

\_\_\_\_\_  
(State or other jurisdiction of (I.R.S. Employer incorporation or organization) Identification No.)

One Ionia S.W., Suite 520, Grand Rapids, Michigan

49503

\_\_\_\_\_  
(Address of principal executive offices)

(Zip Code)

Issuer's telephone number (616) 235-0698

Securities registered under Section 12(g) of the Exchange Act: Common Stock, par value, \$0.01 per share ("Common Stock")

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  
Yes No

Check if no disclosure of delinquent filers in response to Item 405 of Regulation S-B is contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB.

State issuer's revenues for its most recent fiscal year: \$20,296,838

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was sold, or the average bid and asked prices of such common equity, as of a specified date within the past 60 days: \$1,831,341 based on shares of Common Stock held by non-affiliates and computed by reference to the average closing bid and asked prices of such shares on the Over the Counter

# Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

Bulletin Board (OTCBB) as of March 5, 2003.

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 9,895,878 shares of Common Stock as of March 24, 2003, after deducting 1,474,039 shares held in the treasury.

## DOCUMENTS INCORPORATED BY REFERENCE

The following documents are incorporated by reference into the part(s) of this Form 10-KSB identified below:

Document	Part
Definitive Proxy Statement for the 2003 Annual Meeting of Stockholders	III

## EXPLANATORY NOTE

Alternate Marketing Networks, Inc., a Delaware corporation, hereby amends and restates "Item 13. Exhibits and Reports on Form 8-K." of the annual report on Form 10-KSB of Alternate Marketing for the fiscal year ended December 31, 2002 filed with the Securities and Exchange Commission on March 31, 2003 to furnish the prior auditors' report on the Company's financial statements for the year ended December 31, 2001 that was inadvertently omitted from the annual report on Form 10-KSB as set forth below. This amendment no. 1 to the annual report on Form 10-KSB does not amend any other item of the annual report on Form 10-KSB other than the item(s) set forth below.

## TABLE OF CONTENTS

### PART III

Item 13. Exhibits and Reports on Form 8-K

SIGNATURES

INDEX OF EXHIBITS

### PART III

Item 13. Exhibits and Reports on Form 8-K.

(a) Exhibits

Exhibit No. Description of Exhibit

- |     |  |
|-----|--|
| 2.1 | Acquisition Agreement dated March 29, 1996 between the Company and National Home Delivery, Inc. (incorporated by reference from Form 8-K of the Company dated April 11, 1996)              |
| 2.2 | Asset Purchase Agreement dated February 17, 2000, between the Company, Kevin Powers and Total Logistics, Inc. (incorporated by reference from Form 8-K of the Company dated March 1, 2000) |
| 2.3 | Consulting Agreement dated February 17, 2000 between the Company, Kevin Powers and Total Logistics, Inc. (incorporated by reference from Form 8-K of the Company dated March 1, 2000)      |

## Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

- 2.4 Amended and Restated Agreement and Plan of Reorganization dated May 31, 2002 by and among the Company, Alternate Marketing Networks, Inc., a Delaware corporation, ALTM Combination Co., a Delaware corporation, Hencie, Inc., a Delaware corporation, Adil Khan, and certain stockholders of Hencie, Inc. (incorporated by reference from Appendix A to the Definitive proxy statement of the Company dated July 23, 2002 and filed June 16, 2002 by the Company with the Commission)
- 3.1 Amended and Restated Certificate of Incorporation (incorporated by reference from Exhibit 4.1 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
- 3.2 Amended and Restated Bylaws (incorporated by reference from Exhibit 4.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
- 4.1 1995 Long-Term Incentive and Stock Option Plan (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
- 4.2 1995 Outside Directors and Advisors Stock Option Plan (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
- 4.3 Form of Registration Rights Agreement with noteholders of the Company (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
- 10.1 Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
- 10.2 Addendum to Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller dated January 1, 2000 (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 1999 filed March 30, 2000 by the Company with the Commission)
- 10.3 Second Addendum dated to Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
- 10.4 Employment Agreement dated July 1, 2001 between the Company and Sandra J. Smith (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2001 filed March 28, 2002 by the Company with the Commission)
- 10.5 Addendum dated to Employment Agreement dated July 1, 2001 between the Company and Sandra J. Smith (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
- 10.6 Employment Agreement dated August 1, 2002 between the Company and Adil Khan (incorporated by reference from Exhibit 99.1 to

## Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)

- 10.7 Loan Agreement (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2001 filed March 28, 2002 by the Company with the Commission)
- 10.8 Times Mirror Stock Purchase Agreement (incorporated by reference from the Form 10-QSB of the Company for the quarterly period ended September 30, 1999)
- 10.9 Contribution Agreement dated January 1, 2003 between the Company, K2VC LTD., a Texas limited partnership (incorporated by reference from Exhibit 99.1 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.10 Mutual Release Agreement dated February 18, 2003 between the Company, K2VC LTD., a Texas limited partnership (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.11 Non-Qualified Stock Option Agreement dated February 18, 2003 between the Company and Adil Khan (incorporated by reference from Exhibit 99.3 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.12 Release Agreement dated February 18, 2003 between the Company, Hencie, Inc., a Delaware corporation, and Hencie Consulting Services, Inc. a Texas corporation, K2VC LTD., a Texas limited partnership, Adil Khan, Drawbridge Investment Partners, LLC, a Delaware limited liability company, and certain directors and stockholders of the Company (incorporated by reference from Exhibit 99.4 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 21.1 List of Subsidiaries of the Company (incorporated by reference from Exhibit 21.1 of the annual report on Form 10-KSB of the Company filed on March 31, 2003 by the Company with the Commission)
- 23.1 Consent of Deloitte & Touche, LLP (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2002 filed March 31, 2003 by the Company with the Commission)
- 23.2 Consent of PricewaterhouseCoopers, LLP (filed herewith)
- 99.1 Section 906 Certification of Chief Executive Officer (filed herewith)
- 99.2 Section 906 Certification of Chief Financial Officer (filed herewith)
- 99.3 Opinion of PricewaterhouseCoopers, LLP (filed herewith)

(b) Reports on Form 8-K.

The following reports on Form 8-K were filed during the last quarter of the period covered by this report:

Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

Date of Report	Description of Form 8-K
11/19/02	Form 8-K of the Company dated and filed November 19, 2002 by the Company with the Commission (regarding the Section 906 Certifications of the chief executive officer and the chief financial officer of the Company)

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ALTERNATE MARKETING NETWORKS, INC.

Dated: May 2, 2003

By: /s/Adil Khan

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

	Dated
/s/Adil Khan Adil Khan, Chief Executive Officer (Principal executive officer) and Director	May 2, 2003
/s/Phillip D. Miller Phillip D. Miller, President and Chairman of the Board of Directors	May 2, 2003
/s/Sandra J. Smith Sandra J. Smith, Chief Financial Officer and Treasurer (Principal financial and accounting officer)	May 2, 2003
/s/Phillip Baker Phillip Baker, Director	May 2, 2003
/s/Thomas Hiatt Thomas Hiatt, Director	May 2, 2003
/s/J. Robert Routt J. Robert Routt, Director	May 2, 2003

CERTIFICATIONS

Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

I, Adil Khan, certify that:

1. I have reviewed this annual report on Form 10-KSB of Alternate Marketing Networks, Inc., a Delaware corporation;

2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;

3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and

c) presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 2, 2003

By: /s/Adil Khan

Name: Adil Khan

Title: Chief Executive Officer

I, Sandra J. Smith, certify that:

1. I have reviewed this annual report on Form 10-KSB of Alternate Marketing Networks, Inc., a Delaware corporation;

2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact

## Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;

3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and

c) presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 2, 2003

By: /s/Sandra J. Smith

Name: Sandra J. Smith

Title: Chief Financial Officer

### INDEX TO EXHIBITS

Exhibit No.	Description of Exhibit
2.1	Acquisition Agreement dated March 29, 1996 between the Company and National Home Delivery, Inc. (incorporated by reference from Form 8-K of the Company dated April 11, 1996)
2.2	Asset Purchase Agreement dated February 17, 2000, between the Company, Kevin Powers and Total Logistics, Inc. (incorporated by reference from Form 8-K of the Company dated March 1, 2000)
2.3	Consulting Agreement dated February 17, 2000 between the Company, Kevin Powers and Total Logistics, Inc. (incorporated

## Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

- by reference from Form 8-K of the Company dated March 1, 2000)
- 2.4 Amended and Restated Agreement and Plan of Reorganization dated May 31, 2002 by and among the Company, Alternate Marketing Networks, Inc., a Delaware corporation, ALTM Combination Co., a Delaware corporation, Hencie, Inc., a Delaware corporation, Adil Khan, and certain stockholders of Hencie, Inc. (incorporated by reference from Appendix A to the Definitive proxy statement of the Company dated July 23, 2002 and filed June 16, 2002 by the Company with the Commission)
  - 3.1 Amended and Restated Certificate of Incorporation (incorporated by reference from Exhibit 4.1 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
  - 3.2 Amended and Restated Bylaws (incorporated by reference from Exhibit 4.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
  - 4.1 1995 Long-Term Incentive and Stock Option Plan (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
  - 4.2 1995 Outside Directors and Advisors Stock Option Plan (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
  - 4.3 Form of Registration Rights Agreement with noteholders of the Company (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
  - 10.1 Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller (incorporated by reference from the Registration Statement on Form SB-2; Commission File No. 33-95332C)
  - 10.4 Addendum to Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller dated January 1, 2000 (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 1999 filed March 30, 2000 by the Company with the Commission)
  - 10.5 Second Addendum dated to Employment Agreement dated July 21, 1995 between the Company and Phillip D. Miller (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
  - 10.4 Employment Agreement dated July 1, 2001 between the Company and Sandra J. Smith (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2001 filed March 28, 2002 by the Company with the Commission)
  - 10.5 Addendum dated to Employment Agreement dated July 1, 2001 between the Company and Sandra J. Smith (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
  - 10.6 Employment Agreement dated August 1, 2002 between the Company



## Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

- and Adil Khan (incorporated by reference from Exhibit 99.1 to the Form 8-K of the Company dated August 1, 2002 and filed August 14, 2002 by the Company with the Commission)
- 10.7 Loan Agreement (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2001 filed March 28, 2002 by the Company with the Commission)
- 10.8 Times Mirror Stock Purchase Agreement (incorporated by reference from the Form 10-QSB of the Company for the quarterly period ended September 30, 1999)
- 10.9 Contribution Agreement dated January 1, 2003 between the Company, K2VC LTD., a Texas limited partnership (incorporated by reference from Exhibit 99.1 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.10 Mutual Release Agreement dated February 18, 2003 between the Company, K2VC LTD., a Texas limited partnership (incorporated by reference from Exhibit 99.2 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.11 Non-Qualified Stock Option Agreement dated February 18, 2003 between the Company and Adil Khan (incorporated by reference from Exhibit 99.3 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 10.12 Release Agreement dated February 18, 2003 between the Company, Hencie, Inc., a Delaware corporation, and Hencie Consulting Services, Inc. a Texas corporation, K2VC LTD., a Texas limited partnership, Adil Khan, Drawbridge Investment Partners, LLC, a Delaware limited liability company, and certain directors and stockholders of the Company (incorporated by reference from Exhibit 99.4 to the Form 8-K of the Company dated and filed February 20, 2003 by the Company with the Commission)
- 99.3 List of Subsidiaries of the Company (incorporated by reference from Exhibit 21.1 of the annual report on Form 10-KSB of the Company filed on March 31, 2003 by the Company with the Commission)
- 23.1 Consent of Deloitte & Touche, LLP (incorporated by reference from the Form 10-KSB of the Company for the fiscal year ended December 31, 2002 filed March 31, 2003 by the Company with the Commission)
- 23.2 Consent of PricewaterhouseCoopers, LLP (filed herewith)
- 99.1 Section 906 Certification of Chief Executive Officer (filed herewith)
- 99.2 Section 906 Certification of Chief Financial Officer (filed herewith)
- 99.3 Opinion of PricewaterhouseCoopers, LLP (filed herewith)

EXHIBIT 23.2

Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (File No. 333-88129) of Alternate Marketing Networks, Inc. of our report dated March 15, 2002 relating to the financial statements, which appear in this Form 10-KSB/A.

/s/PRICEWATERHOUSECOOPERS LLP

Grand Rapids, Michigan  
May 2, 2003

EXHIBIT 99.1

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Alternate Marketing Networks, Inc., a Delaware corporation (the "Company"), on Form 10-KSB for the period ended December 31, 2002 as filed with the Securities and Exchange Commission (the "Report"), the undersigned Chief Executive Officer of the Company does hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the knowledge of the undersigned:

(1) The Report fully complies with the requirements of Section 13 (a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of the date(s) and for the period(s) indicated.

Date: May 2, 2003

By: /s/Adil Khan  
Name: Adil Khan  
Title: Chief Executive Officer

EXHIBIT 99.2

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Alternate Marketing Networks, Inc., a Delaware corporation (the "Company"), on Form 10-KSB for the period ending December 31, 2002 as filed with the Securities and Exchange Commission (the "Report"), the undersigned Chief Financial Officer of the Company does hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the knowledge of the undersigned:

Edgar Filing: ALTERNATE MARKETING NETWORKS INC - Form 10KSB/A

(1) The Report fully complies with the requirements of Section 13 (a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of the date(s) and for the period(s) indicated.

Date: May 2, 2003

By: /s/Sandra J. Smith  
Name: Sandra J. Smith  
Title: Chief Financial Officer

EXHIBIT 99.3

Report of Independent Accountants

To the Shareholders and Board of Directors of  
Alternate Marketing Networks, Inc.:

In our opinion, the accompanying consolidated balance sheet and the related consolidated statements of operations, shareholders' equity and of cash flows, present fairly, in all material respects, the financial position of Alternate Marketing Networks, Inc. and its subsidiaries at December 31, 2001, and the results of their operations and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

Grand Rapids, Michigan  
March 15, 2002