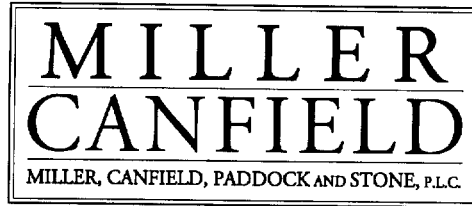


Founded in 1852
by Sidney Davy Miller

150
YEARS
1852-2002

PATRICIA A. CONOR
TEL: (616) 383-5865
FAX: (616) 382-0244
E-MAIL: conor@millercanfield.com



444 West Michigan Avenue
Kalamazoo, Michigan 49007
TEL: (616) 381-7030
FAX: (616) 382-0244
www.millercanfield.com

March 1, 2002

MICHIGAN: Ann Arbor
Detroit • Grand Rapids
Howell • Kalamazoo
Lansing • Monroe • Troy

New York, N.Y.
Washington, D.C.
CANADA: Windsor, ON
POLAND: Gdynia
Katowice • Warsaw

AFFILIATED OFFICE:
Pensacola, FL

02 MAR 12 PM 12:01
MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

VIA CERTIFIED MAIL

2520032902986

Pension and Welfare Benefits Administration
200 Constitutional Avenue, N.W.
Washington, D.C. 20210

Re: Dale W. Hubbard, Inc. Executive Master Plan II for Dale W. Hubbard

Dear Sir/Madam:

Attached is an Alternative Method of Compliance Statement for the above-captioned Plan.

Please advise if additional information is needed.

Very truly yours,

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

By: Patricia A. Conor

Patricia A. Conor
Legal Assistant

/pac
Enclosure
KZLIB:388280.1\000000-00000

ALTERNATIVE METHOD OF COMPLIANCE STATEMENT (PROTECTIVE FILING)

Dale W. Hubbard, Inc.

Executive Master Plan II ("Plan") for Dale W. Hubbard

Name and Address of Plan: Dale W. Hubbard, Inc. Executive Master Plan II for Dale
W. Hubbard
5189 King Highway
Kalamazoo, MI 49048

Sponsoring Employer: Dale W. Hubbard, Inc.
Federal Employer I.D. No.: 38-2589575

Number of Plans: One

Number of Participants as of December 31, 2001: One

Advantage Private Nursing Services, Inc. ("Employer") declares that its intent is to maintain a deferred compensation arrangement as named above primarily for the purpose of providing deferred compensation for one individual, Dale W. Hubbard. The Employer believes that the above Plan is not subject to the rules and regulations governing the filing of reports for deferred compensation plans under ERISA. This Alternative Method of Compliance Statement is being filed as a protective measure in the event it is determined that the above Plan is subject to such rules and regulations.



7000 0520 0025 1600 7892

RETURN RECEIPT
REQUESTED

MILLER
CANFIELD
MILLEN CANFIELD PADDON AND STONE, P.L.C.
444 West Michigan Avenue
Kalamazoo, MI 49007-3751

TO:
PENSION AND WELFARE BENEFITS
ADMINISTRATION
200 CONSTITUTIONAL AVENUE, N.W.
WASHINGTON, D.C. 20210

Handwritten initials

SENDER: COMPLETE THIS SECTION

1. Article Addressed to:
 Pension + Welfare
 Benefits Administration
 200 Constitutional Ave NW
 Washington DC 20210

2. Article Number (Copy from service label)
 7000 0520 0025 1600 7892

PS Form 3811, July 1999 Domestic Return Receipt 102595-99-M-1789

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

C. Signature Agent Addressee

D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:

3. Service Type
 Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes