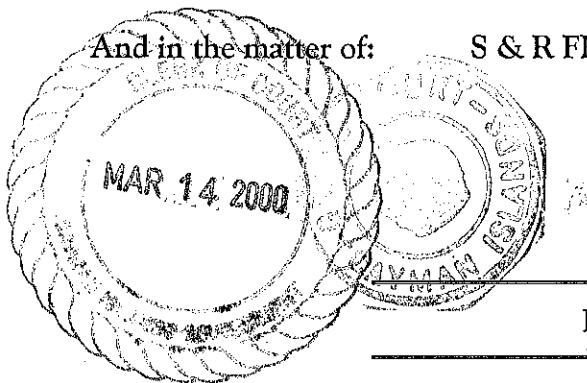


IN THE GRAND COURT OF THE CAYMAN ISLANDS

CAUSE NO: 167 OF 2000

In the matter of: THE COMPANIES LAW (1998 REVISION)

And in the matter of: S & R FINANCIAL



PETITION

TO THE GRAND COURT OF THE CAYMAN ISLANDS

The Humble Petition of Mr J. Cleaver of Ernst & Young, P. O. Box 510 GT, 4th Floor, One Capital Place, George Town, Grand Cayman and Mr Phillip Stenger of 4141 Embassy Drive SE, Grand Rapids, MI 49546, USA

1. The Petitioners were appointed Joint Liquidators of S&R Financial (hereinafter referred to as "the Company") by a written resolution of the sole shareholder of the company made on 10 March 2000.
2. The Petitioners are desirous in the existing circumstances that the liquidation of the Company be conducted under the supervision of the Court pursuant to Section 150 of the Companies Law (1998 Revision) ("the Law").

YOUR PETITIONERS THEREFORE HUMBLY PRAY as follows:

1. That the liquidation of the company be conducted under the supervision of this Honourable Court.
2. That the Joint Liquidators or either of them be at liberty to exercise any of the powers contained within Section 109 of the Law without the further sanction of this Honourable Court.
3. That the Joint Liquidators do file with the Clerk of the Court a report in writing of the position of and the progress made with the winding up of the Company and with

the realisation of the assets thereof and as to any other matters connected to the winding up of the Company, every six calendar months or as the Court may from time to time direct.

4. That the Joint Liquidators be at liberty to employ attorneys, counsel and professional advisors whether in the Cayman Islands or elsewhere as they may consider necessary to advise and assist them in performance of their duties and on such terms as they may think fit.
5. The Joint Liquidators and their staff be remunerated at the expense of the Company at the following hourly rates:

	US\$
(i) Partner	400.00
(ii) Senior Manager	312.00
(iii) Manager	280.00
(iv) Senior Accountant	144.00
(v) Staff Accountant	92.00
(vi) Assistant Accountant	92.00
(vii) Student	80.00

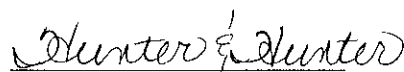
and that any such fees and expenses to be paid out of the Company's assets be approved by the Court prior to any payment thereof.

6. That this Court dispense with the advertising of this Petition.
7. That the costs of the Petitioners and of the Petition be paid out of the assets of the Company.
8. Such further and/or other relief as the Honourable Court deems appropriate.

AND YOUR PETITIONERS will every pray etc.

DATED this 13th day of March 2000

NOTE: This petition is intended to be served on the Registrar of Companies, Walkers, Broadhurst DaCosta and the Government Legal Department


Hunter & Hunter
Attorneys for the Petitioners

Notice of Hearing

This Petition having been presented to the Court to the 13th day of March 2000 will be heard at the Court House, George Town, Grand Cayman on the 14th day of March 2000 at 10:00 o'clock in the fore/afternoon or as soon thereafter as the Petition can be heard.

THIS PETITION is filed by Hunter & Hunter, Attorneys-at-Law for the Petitioners, whose address for service is that of its said Attorneys-at-Law, 75 Fort Street, P.O. Box 190GT, Grand Cayman

THIS PETITION is filed by Hunter & Hunter, Attorneys-at-Law for the Petitioners, whose address for service is that of its said Attorneys-at-Law, 75 Fort Street, P.O. Box 190GT, Grand Cayman