FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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	Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	JVAL
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				er Name and Ticke A COMMUI		ymbol <u>NS INC</u> [SGA]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) 2111 UNIVEI	(First) RSITY PARK D	(Middle) RIVE, SUITE 6	01/30/	e of Earliest Transa /2004	ction (Month/E	Day/Year)		Officer (give title below)	Other below	(specify)	
			4. If An	nendment, Date of	Original Filed	(Month/Day/Year)	6. Indiv	vidual or Joint/Grou	p Filing (Check A	pplicable	
(Street)							Line)				
OKEMOS	MI	48864					X	Form filed by On	e Reporting Pers	son	
								Form filed by More than One Reporting			
(City)	(State)	(Zip)						Person			
		Table I - Nor	n-Derivative S	ecurities Acq	uired, Disp	osed of, or Benefi	cially	Owned			
Date			2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date,	3. Transaction	4. Securities Acquired (A Disposed Of (D) (Instr. 3,		5. Amount of Securities Beneficially	6. Ownership Form: Direct	7. Nature of Indirect Beneficial	

(Month/Day/Year) if any (Month/Day/Year) if any (Month/Day/Year) Code (Instr. 5) Code V Amount (A) or (D) Price (Instr. 5) (Instr. 3 and 4) (D) or Indirect (I) (Instr. 4) (Instr. 4)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

	(
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		on of		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Directors Stock Option (right to buy)	\$0.01	01/30/2004		A		940		01/30/2004	01/30/2014	Class A Common Stock	940	\$0	940	D	

Explanation of Responses:

Remarks:

<u>/s/ Brian Brady, by Paul R.</u> <u>Rentenbach attorney-in-fact</u>

02/03/2004

Date

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned constitutes and appoints Samuel D. Bush, Marcia Lobaito and Paul R. Rentenbach, and each of them, the undersigned's true and lawful attorneys-in-fact and agents, with full power of substitution, and resubstitution for the undersigned and in the undersigned's name, place and stead, in any and all capacities, to:

(1) execute for and on behalf of the undersigned Forms 3, 4 and 5 and all other forms that may be required to be filed by the undersigned from time to time under Section 16(a) of the Securities Exchange Act of 1934 and the rules promulgated thereunder;

do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute such forms and timely file such forms with the United States Securities and Exchange Commission and any stock exchange or similar authority; and

 (3) take

any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform each and every act and thing requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do in person, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact and agents, or any of them, or their or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 or any other forms under Section 16(a) of the Securities Exchange Act of 1934, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the

undersigned has caused this Power of Attorney to be executed as of this 19th day of May, 2003. /s/ Brian Brady

Brian Brady