

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

Filed By
Romeo and Dye's
Section 16 Filer
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1. Name and Address of Reporting Person* Principal Financial Group, Inc.		2. Date of Event Requiring Statement Month/Day/Year 04/04/2003	4. Issuer Name and Ticker or Trading Symbol Allion Healthcare, Inc.		
(Last) (First) (Middle) 711 High Street	3. I.R.S. Identification Number of Reporting Person, if an entity (voluntary)	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below)	6. If Amendment, Date of Original (Month/Day/Year) April 14, 2003		
(Street) Des Moines, IA 50392			7. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person		
(City) (State) (Zip)	Table I — Non-Derivative Securities Beneficially Owned				
1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)	

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 5(b)(v).

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 control number

FORM 3 (continued)

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/ Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Series B Convertible Preferred Stock	Immediately	None	Common Stock	333,334⁽¹⁾	\$3.00⁽¹⁾	I	By Subsidiary
Series C Convertible Preferred Stock	Immediately	None	Common Stock	400,000⁽¹⁾	\$5.00⁽¹⁾	I	By Subsidiary

Explanation of Responses:

(1) The number of underlying shares of Common Stock and conversion price are subject to adjustment for anti-dilution and other matters.

By: /s/ **Principal Financial Group, Inc.**
/s/ **Joyce N. Hoffman, Senior Vice President and Corporate Secretary**
**Signature of Reporting Person

April 21,
2003
Date

**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.

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JOINT FILER INFORMATION

Name and Address	Amount of Securities Beneficially Owned	Ownership Form: (D) or (I)	Nature of Indirect Beneficial Ownership
Principal Financial			

Group, Inc. 711 High Street Des Moines, Iowa 50392	333,334 shares of Series B Convertible Preferred Stock	I	By Principal Life Insurance Company
	400,000 shares of Series C Convertible Preferred Stock	I	By Principal Life Insurance Company
Principal Financial Services, Inc. 711 High Street Des Moines, Iowa 50392	333,334 shares of Series B Convertible Preferred Stock	I	By Principal Life Insurance Company
	400,000 shares of Series C Convertible Preferred Stock	I	By Principal Life Insurance Company
Principal Life Insurance Company 711 High Street Des Moines, Iowa 50392	333,334 shares of Series B Convertible Preferred Stock	D	
	400,000 shares of Series C Convertible Preferred Stock	D	

Signature Page for Joint Filers

PRINCIPAL FINANCIAL SERVICES, INC.

By: /s/ Joyce N. Hoffman
 Joyce N. Hoffman
 Senior Vice President & Corporate Secretary

PRINCIPAL LIFE INSURANCE COMPANY

By: /s/ Joyce N. Hoffman
 Joyce N. Hoffman
 Senior Vice President & Corporate Secretary