

**EXHIBIT O**

# ARTHUR ANDERSEN

REMITTANCE COPY

December 13, 1999

STRICTLY CONFIDENTIAL

*Should be  
Erp*

Gainor Medical USA, Inc.  
2205 Hwy. 42 N.  
P.O. Box 353  
McDonough, GA 30253-0353

Attention: Mr. Mark Gainor

For tax services rendered in connection with the following:

Research and consultation on the disposition of Bryan Medical \$292,000

REFERENCE INVOICE #433173  
Gainor Medical USA, Inc.  
GAJ00196

 **Merrill Lynch**

 **CHASE**  
90 Presidential Plaza  
Syracuse, N.Y. 13202

50-943  
213

Office  
Disbursement Account  
350 South Grand Avenue  
27th Floor  
Los Angeles, CA 90071

Merrill Lynch,  
Pierce, Fenner & Smith Inc.

230-08099

Date	Account Number	Type	Amount
01/06/00	230-07G65	PAY	\$292000.00**

To The Order Of

\*ARTHUR ANDERSEN LLP\*

*Carol A. Crigwell*  
*[Signature]*

Form 3103 (Rev. 2-98)

⑈ 23008099⑈ ⑆ 021309434 ⑆ 755774795⑈

RACHLIN

7

# ARTHUR ANDERSEN

REMITTANCE COPY

October 12, 1999

STRICTLY CONFIDENTIAL

Bryan Medical, Inc.  
3455 Peachtree Road, NE  
Suite 777  
Atlanta, GA 30326

Attention: Mark Gainor

For tax services rendered in connection with the following:

Progress billing for research and consultation regarding  
various transactions entered into by Bryan Medical, Inc.

\$100,000

REFERENCE INVOICE #432250  
Gainor Medical  
GAID0196

**Merrill Lynch**

**CHASE**  
90 Presidential Plaza  
Syracuse, N.Y. 13202

50-943  
213

Date

01/06/00

Office  
Disbursement Account

350 South Grand Avenue  
27th Floor  
Los Angeles, CA 90071  
Account Number

230-07G65

Merrill Lynch,  
Pierce, Fenner & Smith Inc.

Check Number

230-08098

Amount

PAY

\$100000.00\*\*

To The Order Of

\*ARTHUR ANDERSEN LLP\*

*Carol A. Crispwell*  
*[Signature]*

⑈ 23008098 ⑆ ⑆ 021309434⑆ 755774795 ⑈

RACHLIN

Case 3:00 (Rev. 2-98)