

EXHIBIT S



PRIORITY CLIENT SERVICES

Office Serving Your Account
 350 SOUTH GRAND AVE 27TH FL
 LOS ANGELES CA 90071

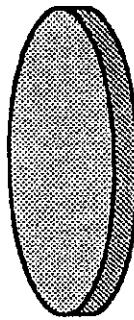
YOUR FINANCIAL CONSULTANT:
 JEFFREY S HUNTER SR
 FC# 9979
 (213) 627-7900

|||||
 BRYAN MEDICAL INC.
 ATLANTA FINANCIAL CENTER
 3333 PEACHTREE RD NE # 450
 ATTN: MARK C KLOPFENSTEIN
 ATLANTA GA 30326-1070

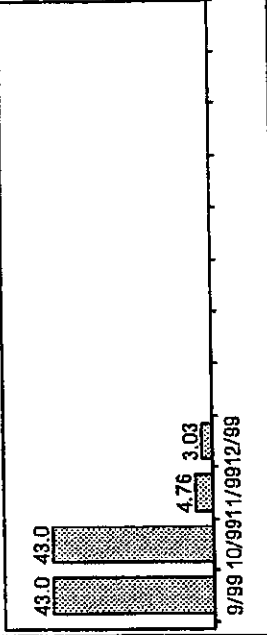
For Client Service Questions Call:
 1-800-MER-WCMA (1-800-637-9262)

Total Value as of December 31, 1999
\$3,029,600.00

Asset Allocation Summary



Total Value Comparison (in \$ millions)



Activity Summary

	Dec 99	Aug 99	To Date
Beginning Value	4,763,022		0
Net Deps/Withdrawls	486,335		2,742,009
Special Adjustments	-2,226,137		0
Div/Int Income	4,006		4,006
Chg in Market Value	2,374		283,585
Ending Value	3,029,600		3,029,600

Statement Information

Account No.	Account Name	Page
230-07G65	BRYAN MEDICAL INC.	1 to 12
230-07G66	BRYAN MEDICAL INC.	13 to 18

Summary of Account(s)

Account Type	Total Value		YTD Realized	Gains and Losses Unrealized
	This Month	Last Month		
1 Master WCMA	3,029,600	2,226,137		
2 WCMA Sub Account	0	2,536,885		
Total	3,029,600	4,763,022		



Account No. 230-07G65
 016002

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 Page SUMMARY 1
 Statement Period 12/01/99 TO 12/31/99



PRIORITY CLIENT SERVICES

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Page CODE # 6060 Statement Period
SUMMARY 2 12/01/99 TO 12/31/99

Account No.
230-07665 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT WCMA ACCOUNT

TOTAL ACCOUNT VALUE AS OF 12/31/1999 \$3,029,600.00

 BRYAN MEDICAL INC.
 ATLANTA FINANCIAL CENTER
 3333 PEACHTREE RD NE # 450
 ATTN: MARK C KLOPFENSTEIN
 ATLANTA GA 30326-1070

YOUR FINANCIAL CONSULTANT:
 JEFFREY S HUNTER SR
 FC# 9979
 (213) 627-7900

Your Merrill Lynch Office:
 350 SOUTH GRAND AVE 27TH FL
 LOS ANGELES CA 90071

FOR CUSTOMER SERVICE QUESTIONS: 1-800-MER-WCMA (1-800-637-9262)

Monthly Portfolio Summary

Asset	11/30/99 Value	%	12/31/99 Value	%
Cash/Money Funds	2,226,137	100	3,029,600	100
CD's/Equivalents				
Government Securities				
Corporate Bonds				
Municipal Bonds				
Equities				
Mutual Funds				
Options				
Other				
Long Market Value	2,226,137		3,029,600	
Short Market Value				
Estimated Accrued Interest				
Debit Balance				
Net Portfolio Value	2,226,137		3,029,600	

Income Summary

	This Statement	Year-to-Date
Money Fund Dividends	4,006.36	4,006.36
Tax-Exempt CMA Funds		
Tax-Exempt Interest		
Reportable Interest		
Reportable Dividends		
Income Not Reported		
Total	4,006.36	4,006.36

Items for Attention

Security	Message	Date
	No Items For Attention	

Purchasing Power 3,029,600 Investor Credit Line

Financial Market Indicators

	This Statement	Last Statement	Previous Year-End
Dow Jones Industrial Average	11497.12	10877.81	9181.43
Three-Month Treasury Bills	5.31%	5.29%	4.45%
Long-Term Treasury Bonds	6.47%	6.28%	5.09%

The 2000 Collective Wisdom Portfolios. Merrill Lynch's global research team has introduced the U.S. and International Collective Wisdom Portfolios, comprised of their top stock ideas for the year ahead. For more information and to get our 20 pg. report contact your Financial Consultant, log on to MLOL or call 1-800-Merrill ext. 4576.



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Account No. 230-07665

Statement Period 12/01/99 To 12/31/99
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Merrill Lynch

MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Cash Flow Summary

Activity Summary		Credits		Debits	
This Statement	Year-to-Date	This Statement	Year-to-Date	This Statement	Year-to-Date
Opening Balance Cash & Money Funds					
Net Credits & Debits	3,029,600.13				
Closing Balance Cash & Money Funds	3,029,600.13				
		Sales	740,671.00	Purchases	40,616,903.74
		Income	4,006.36	Withdrawals	
		Funds Received	40,706,325.37	Other	43,705,598.17
		Other	86,607,424.68		
		Total Credits	41,451,002.73	Total Debits	84,322,501.91

Realized Capital Gain and Loss Summary*

	This Month	Year-to-Date
Short-Term	.00	.00
Long-Term	.00	.00

*Excludes transactions for which we have insufficient data.

The capital gains and losses shown above may not reflect all transactions which must be reported on your 1998 tax return. These reportable transactions will appear on your January statement.

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 Statement Period 12/01/99 TO 12/31/99

Account No. 230-07G65
 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WICMA** ACCOUNT

BRYAN MEDICAL INC.

Realized Monthly Capital Gains and Losses

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sales Price	Cost Basis	Gain or (Loss)
742000	U.S. TREASURY BILL	12/14/99	12/17/99	740,671.00	.00	.00 ST

Current Portfolio

Quantity	Security Description	Date Acquired	Unit Cost Basis	Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain or (Loss)	Estimated Accrued Interest	Estimated Annual Income	Current Yield %	
	Cash and Money Funds										
	CASH			96,089		96,089					
2,933,511	CNA MONEY FUND		1.00	2,933,511	1.00	2,933,511			154,302	5.26	
	Total Cash/Money Funds			<u>3,029,600</u>		<u>3,029,600</u>			<u>154,302</u>	<u>5.26</u>	
	Total of Long Portfolio			<u>3,029,600</u>		<u>3,029,600</u>			<u>154,302</u>	<u>5.09</u>	



Account No. 230-07665
016002

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Statement Period 12/01/99 TO 12/31/99



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

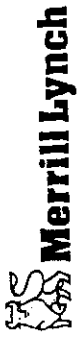
Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/17	Sale	-742,000	Security Transactions U.S. TREASURY BILL ZERO% DEC 30 1999 PRICE 99.820890 U.S. TREASURY BILL ZERO% DEC 30 1999 TR FROM 23007G66 N/O BRYAN MEDICAL INC. VS 23007G66 UNIT #1W BATCH # = 00039154302	99.820		740,671.00
12/20	Journal Entry	742,000				
12/31	Share Dividend					
12/31	Cash Dividend					
	Income Total					
			Net Total			740,671.00
			Dividends and Interest			
			CMA MONEY FUND			.36
			CMA MONEY FUND			4,006.00
			FROM 12-18 THRU 12-31			
			CMA MONEY FUND			4,006.36
			Net Total			
			Other Activity			
			FIXED LOAN INTEREST		314,325.00	
			VS MULTIPLE UNIT 93E			
			BATCH # = 14455290923			
			WIRE TRF IN D19993503169			
			ORG=/000323119212MSDWIF\			1,840,462.41



Account No. 230-07665
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MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/16	Journal Entry		Other Activity			314,325.00
12/17	Journal Entry		ML INSTITUTIONAL CALL LOAN REPAY VS MULTIPLE UNIT 93E BATCH # = 14301860655		38,107,077.60	
12/17	Funds Transfer		WIRE TRF IN D19993510750			1,193,576.81
12/17	Funds Transfer		ORG=700300840601BRYAN ME			2,105,605.96
12/17	Funds Transfer		WIRE TRF IN D19993510760			1,018,832.86
12/17	Funds Transfer		ORG=700300820801BRYAN ME			3,680,331.34
12/17	Funds Transfer		WIRE TRF IN D19993510761			1,282,753.40
12/17	Funds Transfer		ORG=700300842201BRYAN ME			434,500.80
12/17	Funds Transfer		WIRE TRF IN D19993510766			5,353,409.10
12/17	Funds Transfer		ORG=300844801BRYAN MEDIC			23.40
12/17	Funds Transfer		WIRE TRF IN D19993510768			3,313,796.73
12/17	Funds Transfer		ORG=300823201BRYAN MEDIC			375,881.78
12/17	Funds Transfer		WIRE TRF IN D19993510773			11,289,470.06
12/17	Funds Transfer		ORG=300821601BRYAN MEDIC			15.90
12/17	Funds Transfer		WIRE TRF IN D19993510777			66,794.34
12/17	Funds Transfer		ORG=700300792901BRYAN ME			1,076,402.57
12/17	Funds Transfer		WIRE TRF IN D19993510812			
12/17	Funds Transfer		ORG=700300842201BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993510956			
12/17	Funds Transfer		ORG=702101406301BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993511398			
12/17	Funds Transfer		ORG=22N7-004110-1BRYAN M			
12/17	Funds Transfer		WIRE TRF IN D19993511611			
12/17	Funds Transfer		ORG=7010007698BRYAN MED I			
12/17	Funds Transfer		WIRE TRF IN D19993511702			
12/17	Funds Transfer		ORG=7010007680BRYAN MED I			
12/17	Funds Transfer		WIRE TRF IN D19993511785			
12/17	Funds Transfer		ORG=7010008480BRYAN MED I			
12/17	Funds Transfer		WIRE TRF IN D19993511816			
12/17	Funds Transfer		ORG=700300822401BRYAN ME			



Account No. 230-07665
016002

Statement Period 12/01/99 TO 12/31/99

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MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/17	Funds Transfer		WIRE TRF IN D19993511819			1,008,628.27
12/17	Funds Transfer		ORG=/010750321BRYAN MEDI			1,075,818.79
12/17	Funds Transfer		WIRE TRF IN D19993511841			1,094,054.68
12/17	Funds Transfer		ORG=300841401BRYAN MEDIC			1,176,378.29
12/17	Funds Transfer		WIRE TRF IN D19993512798			1,926,924.90
12/17	Funds Transfer		ORG=/0A2100756BRYAN MEDI			26,257.38
12/17	Funds Transfer		WIRE TRF IN D19993512800			9,672.26
12/17	Funds Transfer		ORG=/0A1100054BRYAN MEDI			178.50
12/17	Funds Transfer		PL INSTITUTIONAL			630.00
12/17	Funds Transfer		WIRE TRF IN D19993541088			269.14
12/17	Funds Transfer		ORG=/010750321BRYAN MEDI			311.72
12/17	Funds Transfer		WIRE TRF IN D19993553139			311.72
12/17	Funds Transfer		ORG=/010007898BRYAN MEDI			269.14
12/17	Funds Transfer		WIRE TRF IN D19993560775			40.19
12/17	Funds Transfer		ORG=/02101406301BRYAN ME			75.00
12/17	Funds Transfer		WIRE TRF IN D19993561962			942,212.00
12/17	Funds Transfer		ORG=300820801BRYAN MEDIC			
12/17	Funds Transfer		WIRE TRF IN D19993561986			
12/17	Funds Transfer		ORG=/00300822401BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993562000			
12/17	Funds Transfer		ORG=/00300823201BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993562011			
12/17	Funds Transfer		ORG=/00300840601BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993562096			
12/17	Funds Transfer		ORG=/00300841401BRYAN ME			
12/17	Funds Transfer		WIRE TRF IN D19993562154			
12/17	Funds Transfer		ORG=/010750321BRYAN MEDI			
12/17	Funds Transfer		WIRE TRF IN D19993610676			
12/17	Funds Transfer		ORG=/010750321BRYAN MEDI			
12/17	Funds Transfer		TR FROM 23007668			
12/17	Funds Transfer		N/O MJG PARTNERS L P			
12/17	Funds Transfer		VS 23007668 UNIT 41W			
12/17	Funds Transfer		BATCH # = 00039133561			



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Account No. 230-07665
 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/30	Funds Transfer		Other Activity WIRE TRF IN D19993642351 ORG=300823203BRYAN MEDIC			530.00
12/30	Funds Transfer		WIRE TRF IN D19993642354 ORG=300822401BRYAN MEDIC			258.73
12/30	Funds Transfer		WIRE TRF IN D19993642531 ORG=/00300840603BRYAN ME			425.00
12/30	Funds Transfer		WIRE TRF IN D19993642577 ORG=/00300820803BRYAN ME			450.00
12/30	Funds Transfer		WIRE TRF IN D19993642578 ORG=/00300841401BRYAN ME			258.73
12/31	Funds Transfer		WIRE TRF IN D19993650629 ORG=300844801BRYAN MEDIC			96,088.47
			Net Total			2,284,922.77

Date	Transaction	Quantity	Description	Price	Amount	Cash Balance	Share Balance
11/30	Opening Balance						
12/16	Journal Entry		FIXED LOAN INTEREST VS MULTIPLE UNIT 93E BATCH # = 14452290923 WIRE TRF IN D19993503169 ORG=/000323119212MSDWIF ML INSTITUTIONAL		314,325.00	.00	
12/16	Funds Transfer				1,840,462.41CR		
12/16	Journal Entry				314,325.00CR	1,840,462.41CR	



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Account No. 230-07665
01602



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WICMA** ACCOUNT

BRYAN MEDICAL INC.

Daily Activity Review

Date	Transaction	Quantity	Description	Price	Amount	Cash Balance	Share Balance
12/17	Journal Entry		CALL LOAN REPAY VS MULTIPLE UNIT 93E BATCH # = 14301860655		38,107,077.60		
12/17	Funds Transfer		WIRE TRF IN D19993510750 ORG=/00300840601BRYAN ME		1,193,576.81CR		
12/17	Funds Transfer		WIRE TRF IN D19993510760 ORG=/00300820801BRYAN ME		2,105,605.96CR		
12/17	Funds Transfer		WIRE TRF IN D19993510761 ORG=/00300842201BRYAN ME		1,018,832.86CR		
12/17	Funds Transfer		WIRE TRF IN D19993510766 ORG=300844801BRYAN MEDIC		3,680,331.34CR		
12/17	Funds Transfer		WIRE TRF IN D19993510768 ORG=300823201BRYAN MEDIC		1,282,753.40CR		
12/17	Funds Transfer		WIRE TRF IN D19993510773 ORG=300821601BRYAN MEDIC		434,500.80CR		
12/17	Funds Transfer		WIRE TRF IN D19993510777 ORG=/00300792901BRYAN ME		5,353,409.10CR		
12/17	Funds Transfer		WIRE TRF IN D19993510812 ORG=/00300842201BRYAN ME		23.40CR		
12/17	Funds Transfer		WIRE TRF IN D19993510956 ORG=/02101406301BRYAN ME		3,313,796.73CR		
12/17	Funds Transfer		WIRE TRF IN D19993511398 ORG=/2N7-004110-1BRYAN M		375,981.78CR		
12/17	Funds Transfer		WIRE TRF IN D19993511611 ORG=/0100076988BRYAN MEDI		11,289,470.06CR		
12/17	Funds Transfer		WIRE TRF IN D19993511702 ORG=/0100076808BRYAN MEDI		15.90CR		
12/17	Funds Transfer		WIRE TRF IN D19993511785 ORG=/0100084808BRYAN MEDI		66,794.34CR		
12/17	Funds Transfer		WIRE TRF IN D19993511816 ORG=/00300822401BRYAN ME		1,076,402.57CR		
12/17	Funds Transfer		WIRE TRF IN D19993511819 ORG=/010750321BRYAN MEDI		1,008,628.27CR		
12/17	Funds Transfer		WIRE TRF IN D19993511841 ORG=300841401BRYAN MEDIC		1,075,818.79CR		

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 Account No. 230-07665
 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Daily Activity Review

Date	Transaction	Quantity	Description	Price	Amount	Cash Balance	Share Balance
12/17	Funds Transfer		WIRE TRF IN D19993512798		1,094,054.68CR		
12/17	Funds Transfer		ORG=/DA2100756BRYAN MEDI		1,176,378.29CR		
12/17	Journal Entry		WIRE TRF IN D19993512800		1,926,924.90CR		
12/17	Journal Entry		ORG=/OA1100054BRYAN MEDI		740,671.00CR		
	Journal Entry	-742,000	ML INSTITUTIONAL	99.820			
	Journal Entry		U.S. TREASURY BILL				
	Journal Entry		ZERO% DEC 30 1999				
	Journal Entry		PRICE 99.820890				
12/17	Purchase	1,840,462	CMA MONEY FUND		1,840,462.00	106,893.79CR	1,840,462
12/20	Funds Transfer		WIRE TRF IN D19993541088		26,257.38CR		
12/20	Journal Entry	742,000	ORG=/O10750321BRYAN MEDI				
	Journal Entry		U.S. TREASURY BILL				
	Journal Entry		ZERO% DEC 30 1999				
	Journal Entry		TR FROM 23007666				
	Journal Entry		N/O BRYAN MEDICAL INC.				
	Journal Entry		VS 23007666 UNIT 41W				
	Journal Entry		BATCH # = 00039154302				
12/20	Sale	-634,075	CMA MONEY FUND		634,075.00CR	767,226.17CR	1,206,387
12/21	Funds Transfer		WIRE TRF IN D19993553139		9,672.26CR		
12/21	Funds Transfer		ORG=/O10007698BRYAN MEDI				
12/22	Purchase	767,226	CMA MONEY FUND		767,226.00	9,672.43CR	1,973,613
12/22	Funds Transfer		WIRE TRF IN D19993560775		178.50CR		
12/22	Funds Transfer		ORG=/O2101406301BRYAN ME		630.00CR		
12/22	Funds Transfer		WIRE TRF IN D19993561962		269.14CR		
12/22	Funds Transfer		ORG=300820801BRYAN MEDIC		311.72CR		
12/22	Funds Transfer		WIRE TRF IN D19993562000		311.72CR		
12/22	Funds Transfer		ORG=/O0300822401BRYAN ME		311.72CR		
12/22	Funds Transfer		WIRE TRF IN D19993562011		269.14CR		
12/22	Funds Transfer		ORG=/O0300840601BRYAN ME				
12/22	Funds Transfer		WIRE TRF IN D19993562096				
12/22	Funds Transfer		ORG=/O0300841401BRYAN ME				



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Statement Period 12/01/99 TO 12/31/99
Account No. 230-07665



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Date	Transaction	Quantity	Description	Price	Amount	Cash Balance	Share Balance
12/22	Funds Transfer		WIRE TRF IN D19993562154		40.19CR		
			ORG=/010750321BRYAN MEDI				
12/22	Purchase	9,672	CMA MONEY FUND		9,672.00	2,010.84CR	1,983,285
12/23	Purchase	2,010	CMA MONEY FUND		2,010.00	.84CR	1,985,295
12/27	Funds Transfer		WIRE TRF IN D19993610676		75.00CR		
			ORG=/010750321BRYAN MEDI				
12/28	Purchase	75	CMA MONEY FUND		75.00	75.84CR	1,985,295
12/29	Journal Entry		TR FROM 23007G68		942,212.00CR	.84CR	1,985,370
			N/O MJC PARTNERS L P				
			VS 23007G68 UNIT 41W				
			BATCH # = 00039133561				
12/30	Funds Transfer		WIRE TRF IN D19993642351		530.00CR	942,212.84CR	1,985,370
12/30	Funds Transfer		ORG=300823203BRYAN MEDIC				
12/30	Funds Transfer		WIRE TRF IN D19993642354		258.73CR		
12/30	Funds Transfer		ORG=300822401BRYAN MEDIC				
12/30	Funds Transfer		WIRE TRF IN D19993642531		425.00CR		
12/30	Funds Transfer		ORG=/00300840603BRYAN ME		450.00CR		
12/30	Funds Transfer		WIRE TRF IN D19993642577		258.73CR		
12/30	Funds Transfer		ORG=/00300820803BRYAN ME				
12/30	Funds Transfer		WIRE TRF IN D19993642578		942,212.00	1,923.30CR	2,927,582
12/30	Funds Transfer	942,212	ORG=/00300841401BRYAN ME		96,088.47CR		
12/30	Purchase		CMA MONEY FUND				
12/31	Funds Transfer		WIRE TRF IN D19993650629				
12/31	Funds Transfer		ORG=300844801BRYAN MEDIC				
12/31	Share Dividend	4,006	CMA MONEY FUND		.36CR		
12/31	Cash Dividend		CMA MONEY FUND		1,923.00		
12/31	Purchase	1,923	FROM 12-18 THRU 12-31		96,089.13CR		
12/31	Closing Balance		CMA MONEY FUND			96,089.13CR	2,933,511

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MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Customer Service

For information about your account, please call 1-800-MER-WCMA (1-800-637-9262). To report Lost or Stolen Visa Cards or Checks, please call 1-800-262-5678. When requested, enter your Access Code 91-230-07665.



Account No. 230-07665
016002

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MASTER FINANCIAL SERVICE

BRYAN MEDICAL INC.

PRIORITY CLIENT **WCMA** ACCOUNT

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Account No.
230-07665 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

TOTAL ACCOUNT VALUE AS OF 12/31/1999 \$0.00

BRYAN MEDICAL INC.
PLEGGED COLLATERAL ACCT - MLL
ATLANTA FINANCIAL CENTER
3333 PEACHTREE RD NE # 450
ATTN: MARK C KLOPFENSTEIN
ATLANTA GA 30326-1070

YOUR FINANCIAL CONSULTANT:
JEFFREY S HUNTER SR
FC# 9979
(213) 627-7900

Your Merrill Lynch Office:
350 SOUTH GRAND AVE 27TH FL
LOS ANGELES CA 90071

FOR CUSTOMER SERVICE QUESTIONS: 1-800-MER-WCMA (1-800-637-9262)

Monthly Portfolio Summary

Asset	11/30/99 Value	%	12/31/99 Value	%
Cash/Money Funds				
CD's/Equivalents				
Government Securities	2,536,885	100		
Corporate Bonds				
Municipal Bonds				
Equities				
Mutual Funds				
Options				
Other				
Long Market Value	2,536,885			
Short Market Value				
Estimated Accrued Interest				
Debit Balance				
Net Portfolio Value	2,536,885			

Income Summary

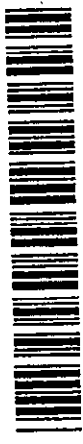
This Statement	Year-to-Date
Tax-Exempt CMA Funds	
Tax-Exempt Interest	
Reportable Dividends	
Income Not Reported	
Total	

Items for Attention	Message	Date
Security	No Items For Attention	

Financial Market Indicators

This Statement	Last Statement	Previous Year-End
Dow Jones Industrial Average	11497.12	10877.81
Three-Month Treasury Bills	5.31%	5.29%
Long-Term Treasury Bonds	6.47%	6.28%
		9181.43
		4.45%
		5.09%

NEWS
 The 2000 Collective Wisdom Portfolios. Merrill Lynch's global research team has introduced the U.S. and International Collective Wisdom Portfolios, comprised of their top stock ideas for the year ahead. For more information and to get our 20 pg. report contact your Financial Consultant, log on to MLOL or call 1-800-Merrill ext. 4576.



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 Account No. 230-07666
 916002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Cash Flow Summary

Activity Summary		Credits		Debits	
This Statement	Year-to-Date	This Statement	Year-to-Date	This Statement	Year-to-Date
Opening Balance Cash & Money Funds		Sales Income Funds Received Other		Purchases Withdrawals Other	
Net Credits & Debits		Total Credits		Total Debits	
Closing Balance Cash & Money Funds					

Security Transactions

U.S. TREASURY BILL
 ZERO% DEC 30, 1999
 TR TO 23007669
 N/O MJG PARTNERS LP
 VS 23007669 UNIT 41W
 BATCH # = 00039135632

Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/10	Journal Entry	-1,804,000				

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 016002

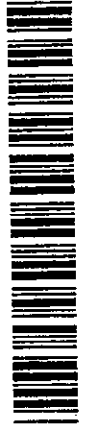


PRIORITY CLIENT WICMA ACCOUNT

BRYAN MEDICAL INC.

Date	Transaction	Quantity	Monthly Activity Description	Price	Debit	Credit
12/20	Journal Entry	-742,000	Security Transactions U.S. TREASURY BILL ZERO% DEC 30 1999 TR TO 23007G65 N/O BRYAN MEDICAL INC. VS 23007G65 UNIT 41W BATCH # = 00039154302			
			Net Total			

Date	Transaction	Quantity	Description	Price	Amount	Cash Balance	Share Balance
11/30	Opening Balance						
12/10	Journal Entry	-1,804,000	U.S. TREASURY BILL ZERO% DEC 30 1999 TR TO 23007G65 N/O MJG PARTNERS LP VS 23007G69 UNIT 41W BATCH # = 00039135632			.00	
12/20	Journal Entry	-742,000	U.S. TREASURY BILL ZERO% DEC 30 1999 TR TO 23007G65 N/O BRYAN MEDICAL INC. VS 23007G65 UNIT 41W BATCH # = 00039154302			.00	
12/31	Closing Balance					.00	



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MASTER FINANCIAL SERVICE

BRYAN MEDICAL INC.

PRIORITY CLIENT **WCMA** ACCOUNT

Customer Service

For information about your account, please call 1-877-2PRIORITY(1-877-277-4674). To report Lost or Stolen Visa Cards or Checks, please call 1-800-262-5678. When requested, enter your Access Code 91-230-07466.

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Account No.
230-07666 016002



MASTER FINANCIAL SERVICE

PRIORITY CLIENT **WCMA** ACCOUNT

BRYAN MEDICAL INC.

Agreement Regarding Your Securities Account and Other Important Information
 You, the Client, and we, Merrill Lynch, Pierce, Fenner & Smith Inc., agree as follows:
 (1) We will direct your order for a multi-listed security or option to the market place we consider to be the primary market for that security, unless you give us specific instructions to direct the order elsewhere.
 (2) We will hold bonds and preferred stocks in bulk segregation (except for those held in custodian accounts). In the event of a call for less than an entire issue or series of those securities, the securities to be called will be automatically selected on a random basis from those held in bulk. The probability that your holdings will be selected is proportional to the amount of your holdings relative to those of other customers.
 (3) If you have any obligations to us we can, subject to applicable rules and regulations of regulatory bodies, without notifying you, take any of the following actions with any or all securities in your account, including securities you may acquire or deposit to secure your account:
 * We can pledge, repledge, hypothecate, or rehypothecate the securities. They may be commingled with securities carried for the accounts of other customers.
 * We can lend the securities on contracts for other customers even if we do not have in our possession and control a like amount of similar securities for delivery.
 We can take any of these actions until you have discharged all your obligations to us. The amount involved in these actions may be more or less than the amount you owe us.
 (4) We are not responsible for the loss or destruction of securities that are placed in the custody of a foreign bank or broker or other custodian, and are lost or destroyed as a result of war, civil commotion, enemy action, government acts or any other causes beyond the control of the depository or us.
 (5) This statement of account shall be deemed conclusive if not objected to within ten (10) days.
 (6) We can transfer your account to anyone by assignment, merger, consolidation or otherwise, unless you give us written notice to the contrary at the time. This agreement will inure to the benefit of anyone to whom we transfer the account. Nothing contained in this paragraph shall affect your right to transfer your account under NYSE Rule 412.

Insurance
 We are a member of the Securities Investor Protection Corporation (SIPC). The securities held in your account are covered by SIPC protection and excess-SIPC protection obtained by Merrill Lynch. For details, refer to the Program Description for your account, if applicable, or speak with your Financial Consultant. We are not a bank, and the securities offered by us, unless otherwise indicated, are not backed or guaranteed by any bank nor are they insured by the FDIC.

Other Important Information
 (1) Depository institutions participating in the ISA program and Merrill Lynch Bank USA in the CMA 2.0 program pay us a fee up to 2% per annum of the average daily depository account balances in each program respectively.
 (2) You will have the right to vote full shares, and we will solicit instructions concerning the voting of full shares held in your account. If such instructions are not received by us on a timely basis, the voting shares in your account will be governed by the rules and policies of the New York Stock Exchange and the Securities and Exchange Commission then in effect.

Merrill Lynch, Pierce, Fenner & Smith Inc.
 World Financial Center
 North Tower
 New York, N.Y. 10281-1332
 Member, Securities Investor Protection Corporation (SIPC)

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Other Important Information (Continued)
 (3) This statement serves as a confirmation of purchases that result from automatic reinvestment transactions, as well as your AIPS transactions, during the statement period.
 (4) Insurance policy information is based on data from the insurer that issued the policy. Merrill Lynch is not responsible for the calculation of policy values. Policies are generally not held in your Merrill Lynch account. If Merrill Lynch as custodian or trustee holds a policy that is a security, SIPC protection and excess SIPC protection applies.
 (5) As an option customer, please advise your Financial Consultant promptly of any material change in your investment objectives or financial condition. Individual options commission charges have been included in your confirmation; however, a summary of this information will be made available to you upon request.
 (6) Our financial statement is available for your personal inspection at our office, or a copy of it will be mailed upon your written request.

Special Note: If your records differ from this information, please notify your Financial Consultant in writing with a copy of the statement, noting the discrepancy and, if appropriate, any necessary adjustments will be made.

WCMA Loan Account Activity
 Reports important information from Merrill Lynch Business Financial Services Inc. (MLBFS, Inc.) through which the WCMA Line of Credit is made available. Includes information on your Line of Credit Loan Balance, Loan Subject to Interest and Loan Interest Charged. Interest charges accrue daily during the statement period with each day being deemed to constitute 1/360 of a year. Refer to the WCMA Agreement and documents required by MLBFS for details.

Managed Trust Units
 Information for KCMA for Business Retirement Plan clients on units of the Merrill Lynch GIC Managed Trust is reported from information supplied by the Merrill Lynch Trust Company or its agent. Neither the Trust nor its units are held in your Merrill Lynch, Pierce, Fenner & Smith Inc. account and therefore, are not subject to SIPC protection. An annual report will be furnished separately.

Symbols and Abbreviations
 I Interest reported to IRS by Merrill Lynch as required by law.
 * Gross Proceeds reported to the IRS by Merrill Lynch as required by law.
 † Dividends reported to the IRS by Merrill Lynch as required by law.
 ** Merrill Lynch maintains fundamental opinion on this company.
 : Transactions reported to IRS.
 # Transaction you requested to IRS, wired same-day payment - MLPFF&S retained last day's dividend to offset cost of advancing payment on your behalf.
 A This transaction was effected through a specialist which is our affiliate. In connection with its market-making activity, such specialist may have a long or short position in this stock in options on this stock and may be on the other side of the orders executed on the exchange. Such specialists may have profited or lost in connection with this transaction. Value and/or cost data not available.

N/A Not calculated.
 N/N Non-negotiable securities held registered in your name.
 N/N/N Non-negotiable securities held registered in your name.
 N/N/N/O Held registered in your name.
 N/O Options Clearing Corporation.
 NOCC Non-negotiable Custodian Registration.
 N/O CUST Interests in assets not registered in the name of nor held by us or our nominees and held by you or registered in your name with the issuer or its agent as custodian for these investments.
 RD Merrill Lynch, Pierce, Fenner & Smith Inc. does not control or act as custodian for these investments.
 RG Bonds are changeable from coupon to registered and vice versa without charge. Bonds registered for both principal and interest.



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MASTER FINANCIAL SERVICE

BRYAN MEDICAL INC.

PRIORITY CLIENT **WICMA** ACCOUNT

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