

**EXHIBIT D**

**COMPENSATORY DAMAGES SUMMARY****I RESTITUTION/RELIANCE**

	<b><u>Bryan Medical</u></b>	<b><u>Lucor</u></b>	<b><u>Total</u></b>
<b>Attorneys' fees:</b>			
Sidley Austin, Brown and Wood	\$ 200,000	\$ 200,000	\$ 400,000
Loeb & Loeb	\$ 10,000	\$ 6,000	\$ 16,000
King & Spalding			<b>To be determined</b>
Nelson, Mullins			<b>To be determined</b>
Allen, Matkins			<b>To be determined</b>
Arnold & Porter			\$548,646.25*
<b>Accounting Fees:</b>			
Arthur Andersen	\$ 392,000	\$ 300,000	\$ 692,000
<b>Other Transaction Costs:</b>			
TransStar <sup>†</sup>	\$ 583,750	\$ 583,750	\$1,167,500
Merrill Lynch (interest and fees)	\$ 605,598	\$ 432,848	<u>\$1,038,446</u>
<b>TOTAL TRANSACTION COSTS:</b>			<b>\$3,313,946</b>
Goldman Sachs			<b>To be determined</b>
Morgan Stanley			<b>To be determined</b>
Donaldson Lufkin			<b>To be determined</b>

\* Fees and costs are continuing in nature.

† Difference between purchase price and value of securities conveyed.

**II. LOST OPPORTUNITY (BENEFITS OF ALTERNATIVE TAX PLANNING)<sup>†</sup>**

A. Lucor: \$3,059,652 - \$6,119,304

B. Bryan: \$3,997,228 - \$7,994,457

**III. BENEFIT OF THE BARGAIN<sup>§</sup>**

A. Lost tax savings on Lucor: \$6,119,304 with interest from April 15, 2000

B. Lost tax savings on Bryan: \$7,994,457 with interest from April 15, 2000

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<sup>†</sup> See, *Jones v. Childers*, 1992 WL 300845 (M.D. Fla. 1992). The estimated loss is based upon an alternative structuring of the underlying sale transaction so that the gain would have been deferred for somewhere between five years and death; the lower figure is based upon the reduction in applicable tax rates that became effective in 2003 and the time-value of money.

<sup>§</sup> The Plaintiff would be entitled to either the damages under I and II, or III, but not I, II and III. *Nerman v. Alexander Grant & Co.*, 926 F.2d 717 (8<sup>th</sup> Cir. 1991).