

EXHIBIT D

<p><b>Claim No: <a href="#">2</a></b>  <a href="#">Appendix to Proof of Claim</a></p>	<p><i>Creditor Name:</i> ReGen Capital I, Inc.  P.O. Box 237210  Ansonia Station  New York, New York 10023</p>	<p><i>Last Date to File Claims:</i>  <i>Last Date to File (Govt):</i>  <i>Filing Status:</i>  <i>Docket Status:</i>  <i>Late:</i> N</p>
<p><i>Claim Date:</i>  01/31/2005</p>	<p><i>Amends Claim No:</i>  <i>Amended By Claim No:</i></p>	<p><i>Duplicates Claim No:</i>  <i>Duplicated By Claim No:</i></p>
<p><b>Class</b></p>	<p><b>Amount Claimed</b></p>	<p><b>Amount Allowed</b></p>
<p>Unsecured</p>	<p>\$1080000.00</p>	
<p><b>Total</b></p>	<p><b>\$1080000.00</b></p>	
<p><i>Description:</i></p>		
<p><i>Remarks:</i> Called ReGen Capital (212) 501-0990, and spoke with Connie. Indicated proofs of claim should be sent to Claims Agent, Trumbull Assoc., and that in the future, they should file official proof of claim form and not just include appendices. She indicated p</p>		

<p><b>Claim No: <a href="#">3</a></b>  <a href="#">Appendix</a>  <a href="#">Appendix</a>  <a href="#">Appendix</a>  <a href="#">Appendix</a>  <a href="#">Appendix</a></p>	<p><i>Creditor Name:</i> ReGen Capital I, Inc.  P.O. Box 237210  Ansonia Station  New York, New York 10023</p>	<p><i>Last Date to File Claims:</i>  <i>Last Date to File (Govt):</i>  <i>Filing Status:</i>  <i>Docket Status:</i>  <i>Late:</i> N</p>
<p><i>Claim Date:</i>  01/31/2005</p>	<p><i>Amends Claim No:</i>  <i>Amended By Claim No:</i></p>	<p><i>Duplicates Claim No:</i>  <i>Duplicated By Claim No:</i></p>
<p><b>Class</b></p>	<p><b>Amount Claimed</b></p>	<p><b>Amount Allowed</b></p>
<p>Unsecured</p>	<p>\$201716.89</p>	
<p><b>Total</b></p>	<p><b>\$201716.89</b></p>	
<p><i>Description:</i></p>		
<p><i>Remarks:</i> Called ReGen Capital I at 212-501-0990 and spoke with Connie. Indicated proofs of claim for this case should be filed with claims agent, Trumbull Assoc. -- Also indicated they need to file proof of claim forms for claims, and not just image appendices.</p>		