

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

FRESENIUS MEDICAL CARE	)	
HOLDINGS, INC.,	)	
	)	
Plaintiff,	)	CIVIL ACTION NO.
	)	08-12118-DPW
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

VERDICT

1. Has the Plaintiff Fresenius established by a fair preponderance of the evidence that some portion of the civil settlement payments for which the Plaintiff seeks a deduction through this litigation is not punitive for tax law purposes and consequently is deductible as an ordinary and necessary expense paid in carrying on a business?

Answer "YES" OR "NO":

Yes

If you have answered "NO" to Question 1, return your verdict. If you have answered "YES" to Question 1, answer Question 2.

2. What amount of the civil settlement payments for which the Plaintiff Fresenius seeks a deduction through this litigation has the Plaintiff proven by a fair preponderance of the evidence is not punitive for tax law purposes and consequently deductible?

Answer in a monetary amount:

\$ 95,000,000

8/15/12  
DATE

Phill DeLo  
FOREPERSON