Exhibit C

Timekeeper Summary

| N | T:41. | Years | Total | Hourly | Т-4-1 А4 |
|---|-------------------|----------------|---------------|----------------------------|--------------|
| Name of Attorney/Paralegal Andrew M Kaufman, P.C. | Title | Exp. 31 | Hours | Rate ⁵ \$725.00 | Total Amount |
| | Partner | | 2.50 | • | \$1,812.50 |
| Jeffrey C Hammes, P.C. | Partner | 20 | 6.00 | \$745.00 | \$4,470.00 |
| Steven M Wellner | Partner | 20 | 8.70 | \$610.00 | \$5,307.00 |
| Matthew E Steinmetz, P.C. | Partner | 18 | 28.00 | \$695.00 | \$19,460.00 |
| Linda K Myers, P.C. | Partner | 16 | 10.20 | \$675.00 | \$6,885.00 |
| Kevin McKenna | Of Counsel | 14 | 1.40 | \$495.00 | \$693.00 |
| John G Caruso | Partner | 12 | 2.00 | \$515.00 | \$1,030.00 |
| Keith E Villmow | Partner | 12 | 10.60 | \$630.00 | \$6,678.00 |
| Anup Sathy | Partner | 10 | 4.50 | \$540.00 | \$17,706.00 |
| | T di tiloi | 10 | 26.80 | \$570.00 | |
| Roger J Higgins | Associate | 9 | 2.50 | \$465.00 | \$15,567.00 |
| | | | 29.70 | \$485.00 | |
| Michael G Fatall | Associate | 8 | 3.30 | \$430.00 | \$1,419.00 |
| Tanya E Brady | Associate | 6 | 9.80 | \$340.00 | \$3,332.00 |
| Elena Marre | Associate | 6 | 6.40 | \$430.00 | \$2,752.00 |
| Daryll Marshall | Associate | 6 | 140.20 | \$430.00 | \$60,286.00 |
| Nabil Sabki | Associate | 6 | 2.60 | \$410.00 | \$1,066.00 |
| Ross M Kwasteniet | Associate | 4 | 3.20 28.20 | \$360.00 \$375.00 | \$11,727.00 |
| Joshua B Simon | Associate | 4 | 20.10 | \$420.00 | \$8,442.00 |
| Amy Peters | Associate | 3 | 79.60 | \$340.00 | \$27,064.00 |
| Marisa Murillo | Associate | 2 | 4.30 | \$295.00 | \$1,268.50 |
| Jillian Rice | Associate | 2 | 4.50 | \$305.00 | \$1,372.50 |
| Nancy L Kowalczyk | Associate | 1 | 7.00 | \$245.00 | \$1,715.00 |
| • | Visiting Attorney | | 1.00 | \$235.00 | \$15,768.00 |
| Maria P Bonifacini | | | 63.40 | \$245.00 | |
| Catherine A Aebischer | Legal Assistant | 12 | 42.50 | \$225.00 | \$9,562.50 |
| Jesse Aguilar | Legal Assistant | 16 | 15.50 | \$215.00 | \$3,332.50 |
| Claude W Irmis | Legal Assistant | 9 | 36.90 | \$215.00 | \$7,933.50 |
| Renee M Prescan | Legal Assistant | 3 | 2.00 | \$200.00 | \$400.00 |
| Sarah E Tybor | Legal Assistant | 1 | 2.50 | \$170.00 | \$425.00 |
| Toni L Wallace | Legal Assistant | 4 | 7.80 | \$215.00 | \$1,677.00 |
| David Andrews | Project Assistant | 1 | 0.80 | \$125.00 | \$100.00 |
| Adam J Gorman | Project Assistant | 2 | 2.00 | \$130.00 | \$260.00 |
| Adam J Gorman | Project Assistant | 2 | 52.00 | \$150.00 | \$7,800.00 |
| Elizabeth J Griggs | Project Assistant | 1 | 3.50 | \$140.00 | \$490.00 |

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The presence of multiple billing rates for any individual indicates standard and periodic rate increases that occurred during the Chapter 11 Cases.

| | | Years | Total | Hourly | |
|-----------------------------|--------------------|-------|--------|-------------------|---------------------|
| Name of Attorney/Paralegal | Title | Exp. | Hours | Rate ⁵ | Total Amount |
| Kevin J Horan | Project Assistant | 1 | 13.20 | \$130.00 | \$1,716.00 |
| Andrea L Blood | Audit Letter Staff | 1 | 1.60 | \$175.00 | \$280.00 |
| Joyce Rocco | Audit Letter Staff | 9 | 0.80 | \$110.00 | \$88.00 |
| Scott F Walker | Docket Clerk | 17 | 2.90 | \$115.00 | \$333.50 |
| Total Fees and Hours | | | 690.50 | | \$250,218.50 |