

EXHIBIT C

Estimated Post-Petition Balance

Description of Post-Petition Product or Service		Amount Due
<i>Estrasorb/Zyclara Agreement</i>		
Estrasorb, inventory (3 batches)	Future invoice; this is an estimate	\$380,000.00
Stability milestone payments	Future invoice; this is an estimate	\$30,000.00
Estimated Post-Petition Balance		\$410,000.00