

EXHIBIT C

**Graceway Pharmaceuticals, LLC, et al.,
Summary of Time Detail by Professional
September 29, 2011 through October 31, 2011**

Accounting

Accounting cut-off issues, liabilities subject to compromise, etc.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	2.3	\$1,782.50
Justin Schmaltz	Director	\$550	8.5	\$4,675.00
Hamish Allanson	Senior Associate	\$450	2.7	\$1,215.00
			13.5	\$7,672.50
				\$568.33
	<i>Average Billing Rate</i>			

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Administrative

Address administrative matters related to the engagement, including coordinating meetings, conference calls and the delivery of information, preparing or reviewing court documents, general case management; preparation of monthly and interim fee applications, documents for retention requirements.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	3.2	\$2,480.00
Jodi Ehrenhofer	Director	\$425	0.5	\$212.50
Justin Schmaltz	Director	\$550	13.5	\$7,425.00
Hamish Allanson	Senior Associate	\$450	18.8	\$8,460.00
			36.0	\$18,577.50
				\$516.04
	<i>Average Billing Rate</i>			

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Board

Preparation for and attendance at meetings of the Board of Directors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	4.1	\$3,177.50
Justin Schmaltz	Director	\$550	4.0	\$2,200.00
Hamish Allanson	Senior Associate	\$450	1.5	\$675.00
			<u>9.6</u>	<u>\$6,052.50</u>
		<i>Average Billing Rate</i>		<u>\$630.47</u>

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Cash/DIP

Assist the Debtors with cash flow forecasts, budget vs. actual reporting, reporting on cash results to various constituents, entering into a post-petition financing agreement, cash collateral agreement, associated reporting under these agreements, and communication of the terms of such agreements to various constituents.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	9.0	\$6,975.00
Justin Schmaltz	Director	\$550	7.5	\$4,125.00
Hamish Allanson	Senior Associate	\$450	72.2	\$32,490.00
			88.7	\$43,590.00
	<i>Average Billing Rate</i>			\$491.43

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Claims

Review of claims filed against the Debtors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hamish Allanson	Senior Associate	\$450	4.7	\$2,115.00
			4.7	\$2,115.00
	<i>Average Billing Rate</i>			\$450.00

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Court Prepare for and participate in court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	22.1	\$17,127.50
Justin Schmaltz	Director	\$550	2.3	\$1,265.00
			24.4	\$18,392.50
				\$753.79
		<i>Average Billing Rate</i>		

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Due Diligence

Preparation for and attendance at meetings or calls with secured or unsecured creditors and their advisors, coordinate responses to information requests from the secured lender, unsecured creditors and their advisors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	20.7	\$16,042.50
Justin Schmaltz	Director	\$550	8.6	\$4,730.00
Hamish Allanson	Senior Associate	\$450	20.1	\$9,045.00
			<u>49.4</u>	<u>\$29,817.50</u>
		<i>Average Billing Rate</i>		<u>\$603.59</u>

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Monthly Operating Reports Assist the Debtors with the preparation of the Monthly Operating Report and related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	12.5	\$9,687.50
Justin Schmaltz	Director	\$550	7.0	\$3,850.00
Hamish Allanson	Senior Associate	\$450	13.4	\$6,030.00
			32.9	\$19,567.50
		<i>Average Billing Rate</i>		\$594.76

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Motions Research for and preparation of Motions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	5.6	\$4,340.00
Jodi Ehrenhofer	Director	\$425	4.7	\$1,997.50
Justin Schmaltz	Director	\$550	7.2	\$3,960.00
Hamish Allanson	Senior Associate	\$450	5.5	\$2,475.00
			23.0	\$12,772.50
		<i>Average Billing Rate</i>		\$555.33

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Operations

Assist the Debtors with various matters associated with implementing their business plan, wind down plans, employee matters, and communication plans.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	21.4	\$16,585.00
Justin Schmaltz	Director	\$550	9.8	\$5,390.00
Hamish Allanson	Senior Associate	\$450	3.2	\$1,440.00
			<u>34.4</u>	<u>\$23,415.00</u>
		<i>Average Billing Rate</i>		<u>\$680.67</u>

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Sale Transaction

Negotiations with Stalking Horse and other prospective 363 bidders, support a 363 Sale Auction, pre- and post-closing matters related to final transaction.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	7.1	\$5,502.50
Justin Schmaltz	Director	\$550	4.3	\$2,365.00
Hamish Allanson	Senior Associate	\$450	7.3	\$3,285.00
			<u>18.7</u>	<u>\$11,152.50</u>
		<i>Average Billing Rate</i>		<u>\$596.39</u>

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Statements & Schedules Assist the Debtors with the preparation of statements and schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	23.1	\$17,902.50
Jodi Ehrenhofer	Director	\$425	88.6	\$37,655.00
Justin Schmaltz	Director	\$550	38.7	\$21,285.00
Hamish Allanson	Senior Associate	\$450	7.4	\$3,330.00
Matthew Williams	Consultant	\$375	6.9	\$2,587.50
Paul Krolicki	Consultant	\$325	76.0	\$24,700.00
Robert Esposito	Consultant	\$350	90.2	\$31,570.00
			330.9	\$139,030.00
				\$420.16
	<i>Average Billing Rate</i>			

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Supplier/Customer Management Work related to AP/Vendor or Customer communications/issues that are not related to Contracts.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	9.8	\$7,595.00
Justin Schmaltz	Director	\$550	23.4	\$12,870.00
Hamish Allanson	Senior Associate	\$450	5.7	\$2,565.00
			38.9	\$23,030.00
	<i>Average Billing Rate</i>			\$592.03

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Travel

Non-working travel time reflected at 1/2 time incurred.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Tom Hill	Managing Director	\$775	20.0	\$15,500.00
Jodi Ehrenhofer	Director	\$425	4.0	\$1,700.00
Justin Schmaltz	Director	\$550	14.4	\$7,920.00
Hamish Allanson	Senior Associate	\$450	21.0	\$9,450.00
			59.4	\$34,570.00
				\$581.99
	<i>Average Billing Rate</i>			