

EXHIBIT C

*Graceway Pharmaceuticals, LLC, et al.,
Summary of Time Detail by Professional
April 1, 2012 through May 4, 2012*

Accounting

Bankruptcy filing cut-off issues, liabilities subject to compromise, pre-petition and post-petition claims payment processes and reporting requirements, bank related items and other accounting related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Justin Schmaltz	Senior Director	\$600	0.9	\$540.00
			0.9	\$540.00
	<i>Average Billing Rate</i>			\$600.00

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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 documents for retention requirements.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Justin Schmaltz	Senior Director	\$600	0.3	\$180.00
Hamish Allanson	Senior Associate	\$450	5.2	\$2,340.00
			5.5	\$2,520.00
				\$458.18

Average Billing Rate

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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	0.8	\$620.00
			0.8	\$620.00
		<i>Average Billing Rate</i>		\$775.00

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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	3.4	\$2,635.00
Justin Schmaltz	Senior Director	\$600	6.2	\$3,720.00
Hamish Allanson	Senior Associate	\$450	33.1	\$14,895.00
			42.7	\$21,250.00
				\$497.66
		<i>Average Billing Rate</i>		

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Claims

Assist Debtors establishing a claim reconciliation process, training Debtors personnel on claims reconciliation, generating claims reports to assist with claims resolution, assist with claim objections and settlement.

<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	11.3	\$8,757.50
Justin Schmaltz	Senior Director	\$600	10.0	\$6,000.00
Jodi Ehrenhofer	Director	\$425	12.6	\$5,355.00
Hamish Allanson	Senior Associate	\$450	24.7	\$11,115.00
Paul Krolicki	Consultant	\$325	7.6	\$2,470.00
			66.2	\$33,697.50
				\$509.03

Average Billing Rate

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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	8.5	\$6,587.50
Justin Schmaltz	Senior Director	\$600	4.0	\$2,400.00
Hamish Allanson	Senior Associate	\$450	4.0	\$1,800.00
			16.5	\$10,787.50
		<i>Average Billing Rate</i>		\$653.79

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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	1.1	\$852.50
Justin Schmaltz	Senior Director	\$600	8.3	\$4,980.00
Jodi Ehrenhofer	Director	\$425	0.9	\$382.50
Hamish Allanson	Senior Associate	\$450	10.7	\$4,815.00
			21.0	\$11,030.00
		<i>Average Billing Rate</i>		\$525.24

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Fee Application

Preparation of monthly and interim fee applications in accordance with court guidelines.

<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	4.9	\$2,205.00
Mary Napoliello	Paraprofessional	\$220	10.0	\$2,200.00
			<u>14.9</u>	<u>\$4,405.00</u>
		<i>Average Billing Rate</i>		<u>\$295.64</u>

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Monthly Operating Reports/US
Trustee

Assist the Debtors with the preparation of the Monthly Operating Report and related matters for the US Trustee, and assistance with other reporting requirements.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Justin Schmaltz	Senior Director	\$600	0.5	\$300.00
Hamish Allanson	Senior Associate	\$450	1.6	\$720.00
			2.1	\$1,020.00
				\$485.71

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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	3.3	\$2,557.50
Justin Schmaltz	Senior Director	\$600	4.9	\$2,940.00
Hamish Allanson	Senior Associate	\$450	3.1	\$1,395.00
			11.3	\$6,892.50
				\$609.96
	<i>Average Billing Rate</i>			

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Plan of Liquidation

Assist the Debtors with the review of the plan and disclosure statement as well as preparation of the liquidation analysis and assist the Debtors with execution of the Plan of Liquidation.

<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	18.0	\$13,950.00
Justin Schmaltz	Senior Director	\$600	8.8	\$5,280.00
Hamish Allanson	Senior Associate	\$450	7.4	\$3,330.00
			<u>34.2</u>	<u>\$22,560.00</u>
		<i>Average Billing Rate</i>		<u>\$659.65</u>

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Preferences

Assist the Debtors with the analysis and review of potential preference payments. Assist the Debtors with settlement of preference claims.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Justin Schmaltz	Senior Director	\$600	0.9	\$540.00
			0.9	\$540.00
	<i>Average Billing Rate</i>			\$600.00

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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	0.3	\$232.50
Justin Schmaltz	Senior Director	\$600	1.0	\$600.00
Hamish Allanson	Senior Associate	\$450	1.0	\$450.00
			2.3	\$1,282.50
				\$557.61
		<i>Average Billing Rate</i>		

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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	5.0	\$3,875.00
Hamish Allanson	Senior Associate	\$450	7.2	\$3,240.00
			12.2	\$7,115.00
				\$583.20

Average Billing Rate