**Exhibit C**

[Reclassified Claims Chart]

EXHIBIT C - RECLASSIFIED

| | Claim as Filed | | | | | | Proposed Claim Treatment | | |
|---|---|---|---|---|---|---|---|---|---|
| No. | Creditor Name | Date Filed | Claim No. | Filed Claim Amount | Nature | No. | Claim Amount | Nature | Objection Basis |
| 1 | TOWN OF POUGHKEEPSIE<br>KAREN SCHUBERT, REC OF TAXES<br>1 OVEROCKER RD<br>POUGHKEEPSIE, NY 12603 | 5/22/2014 | 967 | $ 94,356.48 | Administrative | 1 | $ 94,356.48 | Unsecured | Claim and related support was for pre-petition taxes. |
| 2 | ROBERT L. SAVAGE<br>241 NORTH ROAD<br>POUGHKEEPSIE, NY 12601 | 4/11/2014 | 650 | $ 282,853.00 | Priority | 2 | $ 282,853.00 | Unsecured | General unsecured claims pursuant to Debtors' books and records. |