

EXHIBIT C

DISTRIBUTION ANALYSIS

**Estimated Funds Available for Administrative and General Unsecured Claims
As of May 25, 2007**

Projected Proceeds:	
Cash on Hand	[1] \$ 1,477,833
Deposits related to Sales of Assets in Trust account	[2] 190,000
Funds held by Wachovia	[3] 5,817,358
Cash Escrow - Proceeds from Sale of Mexican Facilities	[4] 5,408,597
Cash Escrow - Interest on Mexican Proceeds	[5] <u>125,625</u>
Total Cash	\$ 13,019,414
Projected Proceeds from Assets Disposition	
Liquidation of A/R - Estimate	[6] 1,010,948
Refund from Dupont - Excess of CIA payments over shipments	[7] 76,000
Refund from AIR- Excess Post Petition Payments to be refunded	[8] <u>25,000</u>
Total Proceeds Available	14,131,361
Less: Projected Payoffs and Expenses	
Customer Jr Participation Loan	[9] 2,317,483
Refunds to Customers	[10] 479,132
Wind Down Budget	
Professional Fees outstanding thru April 30, 2007	[11] 480,159
Wind Down Costs - Health Care	[12] 90,000
Wind Down Costs - General	[13] 200,000
Wind Down Costs - Professional Fees	[14] <u>500,000</u>
Total Wind Down Costs	<u>1,270,159</u>
Total Projected Payoffs and Expenses	<u>4,066,773</u>
Sub-total	<u>\$ 10,064,588</u>

Notes:

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- [1] Based on cash balances as of May 24, 2007.
[2] Deposits from Sale of Crestline and the Mexican Facilities
[3] Based on Wachovia's balance as of May 24, 2007
[4] Proceeds from the sale of Hermosillo and Chihuahua are in an escrow account at Wachovia
[5] Interest earned on the Mexican Escrow account goes into a special account with Wachovia
[6] AR Settlements in place - Delphi - \$355K, GM - \$56K, Visteon \$600K
[7] Dupont was paid on a CIA basis during the bankruptcy period. Payments were based on estimates. They did a reconciliation and show approx \$76,000 over payment.
[8] ARI reflects on their statement an overpayment of \$25K
[9] Original Customer Jr participation was \$2,917,483. This number was reduced by \$600,000 which represents the portion of the Customer Jr. Participation Loan that is unsecured. Accrued interest, if any, is not included
[10] Several customers continued to make payments on account after a payoff settlement was reached which need to be refunded
[11] Professional fees that have billed and outstanding to include holdbacks
[12] Estimated residual health care run-off claims
[13] Estimated And expenses to include outstanding Workers Comp and Pension Administration Expenses
[14] Estimate