

# **EXHIBIT C**



February 28, 2007

BOSTON  
CHARLOTTE  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
WASHINGTON DC

Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

**Engagement No.: 02877-001**

**Re: CEP Products Phase 2**

Dear Joseph Mallak:

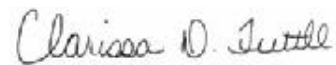
Enclosed please find our billing for professional services rendered in the above-referenced project. This billing contains the fees and expenses incurred January 29, 2007 through February 25, 2007.

Please return the remittance copy with your payment to:

**Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674**

If you have any questions on the enclosed billing or any aspect of the engagement, please do not hesitate to contact me.

Very truly yours,

  
Clarissa Tuttle  
Analyst



Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

**STRICTLY CONFIDENTIAL**

**DUE UPON RECEIPT**  
**INVOICE #: 121535**  
**JOB NUMBER: 02877-001**  
**HURON TAX ID#: 01-0666453**

### FEE SUMMARY

<b>Professional</b>	<b>Title</b>	<b>Hours</b>		<b>Rate</b>		<b>Total</b>
Shaun Martin	Managing Director	7.80	hrs	\$ 450	/ hr	3,510.00
Anthony Bergen	Director	175.20	hrs	\$ 300	/ hr	52,560.00
James Stephenson	Director	30.70	hrs	\$ 300	/ hr	9,210.00
Clarissa Tuttle	Analyst	1.00	hrs	\$ 75	/ hr	75.00
<b>Total Professional Charges</b>						<b>\$65,355.00</b>

### EXPENSE SUMMARY

<b>Cost Type</b>	<b>Amount</b>
2% Cost of Fees	\$1,307.10
Ground Transportation	\$20.00
Hotel/Lodging	\$142.19
Mileage	\$594.61
Parking & Tolls	\$28.00
Per Diem	\$180.54
Telecom	\$132.44
<b>Total</b>	<b>\$2,404.88</b>



**EXPENSE SUMMARY BY PROFESSIONAL**

<b>Professional</b>	<b>Amount</b>
Anthony M. Bergen	\$965.34
2% Cost of Fees	\$1,307.10
James B. Stephenson	\$132.44
<b>Total</b>	<b>\$2,404.88</b>

Fees	\$ 65,355.00
Expenses	\$ 2,404.88
<b>TOTAL AMOUNT DUE</b>	<b>\$ <u>67,759.88</u></b>



Invoice Date: 02/28/07

Invoice No.: 121535

Engagement No.: 02877-001

Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

*For Professional Services Rendered January 29, 2007 Through February 25, 2007:*

Total Fees .....	\$ 65,355.00
Expenses .....	\$ <u>2,404.88</u>
<b>Total Amount Due:</b> .....	<b>\$ <u>67,759.88</u></b>

To ensure proper credit please  
refer to invoice number 121535

FEDERAL TAX ID # 01-0666453

**REMITTANCE COPY**

**Payment by check:**  
Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674

**Payment by wire transfer:**  
LaSalle Bank, N.A.  
Chicago, Illinois  
Routing No. 0710-0050-5  
Account Title: Huron Consulting Services LLC  
Account Number: 5800297276  
Comments: (Include Invoice Number to ensure proper credit)



March 28, 2007

BOSTON  
CHARLOTTE  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
WASHINGTON DC

Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

**Engagement No.: 02877-001**

**Re: CEP Products Phase 2**

Dear Joseph Mallak:

Enclosed please find our billing for professional services rendered in the above-referenced project. This billing contains the fees and expenses incurred February 26, 2007 through March 25, 2007.

Please return the remittance copy with your payment to:

**Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674**

If you have any questions on the enclosed billing or any aspect of the engagement, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Clarissa D. Tuttle".

Clarissa Tuttle  
Analyst



Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

**STRICTLY CONFIDENTIAL**

**DUE UPON RECEIPT**  
**INVOICE #: 122523**  
**JOB NUMBER: 02877-001**  
**HURON TAX ID#: 01-0666453**

### FEE SUMMARY

Professional	Title	Hours		Rate	Total
Shaun Martin	Managing Director	3.10	hrs	\$ 450 / hr	1,395.00
Anthony Bergen	Director	170.20	hrs	\$ 300 / hr	51,060.00
<b>Total Professional Charges</b>					<b>\$52,455.00</b>

### EXPENSE SUMMARY BY PROFESSIONAL

Professional	Amount
Anthony M. Bergen	\$1,162.38
UTOG Ground Transportation Service/Conference Calls	\$85.11
2% Cost of Fees	\$1,049.10
<b>Total</b>	<b>\$2,296.59</b>

Fees	\$	52,455.00
Expenses	\$	2,296.59
<b>TOTAL AMOUNT DUE</b>	<b>\$</b>	<b><u>54,751.59</u></b>



Invoice Date: 03/28/07

Invoice No.: 122523

Engagement No.: 02877-001

Joseph Mallak  
CEP Products LLC  
3560 West Market St., Suite 340  
Akron, OH 44333

*For Professional Services Rendered February 26, 2007 Through March 25, 2007:*

Total Fees .....	\$ 52,455.00
Expenses .....	\$ <u>2,296.59</u>
<b>Total Amount Due:</b> .....	<b>\$ <u>54,751.59</u></b>

To ensure proper credit please  
refer to invoice number 122523

FEDERAL TAX ID # 01-0666453

**REMITTANCE COPY**

**Payment by check:**  
Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674

**Payment by wire transfer:**  
LaSalle Bank, N.A.  
Chicago, Illinois  
Routing No. 0710-0050-5  
Account Title: Huron Consulting Services LLC  
Account Number: 5800297276  
Comments: (Include Invoice Number to ensure proper credit)





BOSTON  
CHARLOTTE  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
WASHINGTON DC

May 4, 2007

Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

**Engagement No.: 02877-001**

**Re: CEP Products Phase 2**

Dear Mr. Mallak:

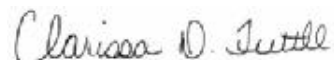
Enclosed please find our billing for professional services rendered in the above-referenced project. This billing contains the fees and expenses incurred March 26, 2007 through April 29, 2007.

Please return the remittance copy with your payment to:

**Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674**

If you have any questions on the enclosed billing or any aspect of the engagement, please do not hesitate to contact me.

Very truly yours,

  
Clarissa Tuttle  
Analyst



Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

**STRICTLY CONFIDENTIAL**

**DUE UPON RECEIPT**  
**INVOICE #: 123739**  
**JOB NUMBER: 02877-001**  
**TAX ID#: 01-0666453**

### FEE SUMMARY

Professional	Title	Hours		Rate	Total
Shaun Martin	Managing Director	1.40	hrs	\$ 450 / hr	630.00
Anthony Bergen	Director	79.10	hrs	\$ 300 / hr	23,730.00
<b>Total Professional Charges</b>					<b>\$24,360.00</b>

### EXPENSE SUMMARY

#### EXPENSE SUMMARY BY PROFESSIONAL

Professional	Amount
Anthony M. Bergen	\$995.10
2% Cost of Fees	\$487.20
<b>Total</b>	<b>\$1,482.30</b>

Fees	\$ 24,360.00
Expenses	\$ 1,482.30
<b>TOTAL AMOUNT DUE</b>	<b>\$ <u>25,842.30</u></b>



Invoice Date: 05/04/07

Invoice No.: 123739

Engagement No.: 02877-001

Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

*For Professional Services Rendered March 26, 2007 Through April 29, 2007:*

Total Fees .....	\$ 24,360.00
Expenses .....	\$ <u>1,482.30</u>
<b>Total Amount Due:</b> .....	<b>\$ <u>25,842.30</u></b>

To ensure proper credit please  
refer to invoice number 123739

FEDERAL TAX ID # 01-0666453

**REMITTANCE COPY**

**Payment by check:**

Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674

**Payment by wire transfer:**

LaSalle Bank, N.A.  
Chicago, Illinois  
Routing No. 0710-0050-5  
Account Title: Huron Consulting Services LLC  
Account Number: 5800297276

Comments: (Include Invoice Number to ensure proper credit)



BOSTON  
CHARLOTTE  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
WASHINGTON DC

May 31, 2007

Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

**Engagement No.: 02877-001**

**Re: CEP Products Phase 2**

Dear Mr. Mallak:

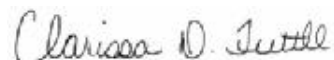
Enclosed please find our billing for professional services rendered in the above-referenced project. This billing contains the fees and expenses April 30, 2007 incurred through May 27, 2007.

Please return the remittance copy with your payment to:

**Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674**

If you have any questions on the enclosed billing or any aspect of the engagement, please do not hesitate to contact me.

Very truly yours,

  
Clarissa Tuttle  
Analyst



Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

**STRICTLY CONFIDENTIAL**

**DUE UPON RECEIPT**  
**INVOICE #: 124428**  
**JOB NUMBER: 02877-001**  
**TAX ID#: 01-0666453**

### FEE SUMMARY

Professional	Title	Hours		Rate	Total
John DiDonato	Managing Director	1.00	hrs	\$ 450 / hr	450.00
Anthony Bergen	Director	47.60	hrs	\$ 300 / hr	14,280.00
Richard Mackessy	Director	.50	hrs	\$ 250 / hr	125.00
<b>Total Professional Charges</b>					<b>\$14,855.00</b>

### EXPENSE SUMMARY BY PROFESSIONAL

Professional	Amount
Anthony M. Bergen	\$215.83
2% Cost of Fees	\$298.90
<b>Total</b>	<b>\$514.73</b>

Fees	\$ 14,855.00
Expenses	\$ 514.73
<b>TOTAL AMOUNT DUE</b>	<b>\$ <u>15,369.73</u></b>



Invoice Date: 05/31/07

Invoice No.: 124428

Engagement No.: 02877-001

Joseph Mallak  
CEP Products LLC  
3465 S. Arlington Road E#316  
Akron, OH 44312

*For Professional Services Rendered April 30, 2007 Through May 27, 2007:*

Total Fees .....	\$ 14,855.00
Expenses .....	\$ <u>514.73</u>
<b>Total Amount Due:</b> .....	<b>\$ <u>15,369.73</u></b>

To ensure proper credit please  
refer to invoice number 124428

FEDERAL TAX ID # 01-0666453

**REMITTANCE COPY**

**Payment by check:**

Huron Consulting Services LLC  
4795 Paysphere Circle  
Chicago, IL 60674

**Payment by wire transfer:**

LaSalle Bank, N.A.  
Chicago, Illinois  
Routing No. 0710-0050-5  
Account Title: Huron Consulting Services LLC  
Account Number: 5800297276

Comments: (Include Invoice Number to ensure proper credit)