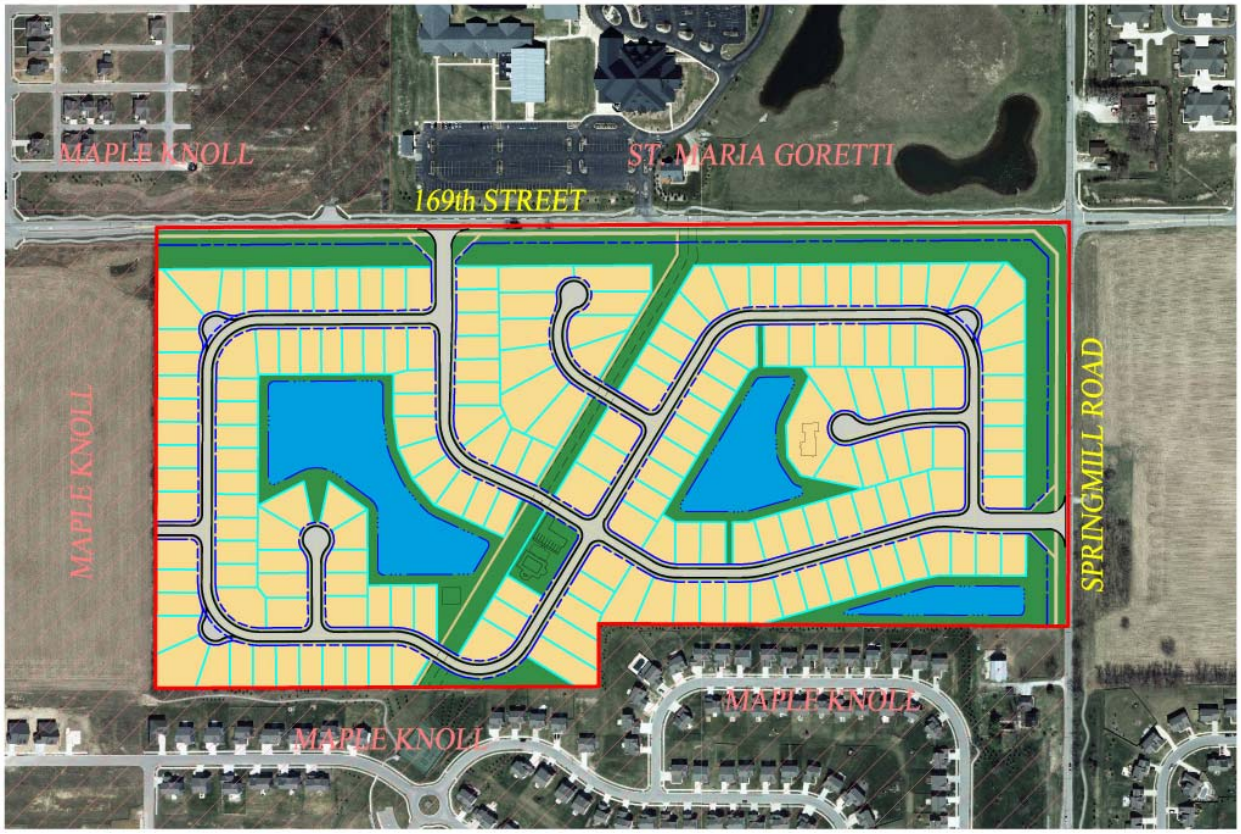Exhibit C
(Concept Plan)