

EXHIBIT C

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Tax Lien Claims - Allowed

Class 1

Claim Number	Claim Amount	Claim Determination	Allowed Amount
479	\$3,400.00	The IRS filed this claim for penalties owed in connection with Receivership Entities returns for the year ending 2007. Given the low dollar amount of this tax claim, this claim should be allowed in the amount of \$3,400.00.	\$3,400.00
480	\$1,081.99	The Sarasota County Tax Collector submitted this claim for tangible personal property taxes incurred in 2009 on tangible property then owned by Receivership Entity Home Front Homes, LLC. Given the low dollar amount of this tax claim, this claim should be allowed in the amount of \$1,081.99.	\$1,081.99
Total	\$4,481.99		\$4,481.99