

EXHIBIT C

**PROJECTED RECOVERIES FROM
INVENTORY SALES, INCLUDING GOB SALE**

	<u>Cost</u>	<u>NRV (Net Realization Value) %</u>	<u>NRV \$</u>
Beginning Stock Ledger Inventory as of Commencement of GOB Sale	\$ 32,752,296		
Less: Distribution Center Inventory Sale	(a) <u>(250,000)</u>	75.0%	\$ 187,500
Inventory Available for GOB Sale	32,502,296		
Less: Net Inventory Sold During GOB Sale	<u>(30,329,121)</u>	85.3%	25,882,206 (c)
Inventory Remaining After GOB Sale	(b) <u>\$ 2,173,175</u>	15.0%	<u>325,976</u>
		80.6%	<u>\$ 26,395,682</u>

Notes:

(a) Represents sale of selected telescopes, accessories, and geology items.

(b) Remaining inventory unable to be sold by Debtors during GOB Sale is assumed to be deeply discounted, sold to a third party (or by another method) at NRV of 15%. If negative, Debtors would close additional stores earlier to reduce expenses of sales operation.

(c) Net realization amount is before overhead G&A expenses, but after store operations and liquidation expenses

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