

EXHIBIT C

Customer Sales Analysis
Sorted by Customer Number
For Period Ending 7/31/2010

Soaring Helmet Corp/VEGA Helm

Division Number 00 MAIN DIVISION

Customer Number	Name	Average Days			Sales
		Pay /			
D005		52	25	Year to Date:	19,321.69
				Prior Year:	26,413.12
D021		67	42	Year to Date:	2,196.26
				Prior Year:	4,156.62
D028		11	11	Year to Date:	2,810.80
				Prior Year:	4,489.55
D030		52	27	Year to Date:	1,099.52
				Prior Year:	4,195.22
D035		16	15	Year to Date:	674.77
				Prior Year:	1,137.30
D036		39	17	Year to Date:	13,340.26
				Prior Year:	28,660.96
D037		16	16	Year to Date:	3,125.50
				Prior Year:	4,373.87
D038		52	27	Year to Date:	3,045.04
				Prior Year:	5,033.91
D040		58	29	Year to Date:	2,514.74
				Prior Year:	1,420.18
D043		16	0	Year to Date:	0.00
				Prior Year:	62.71
D044		26	10	Year to Date:	927.75
				Prior Year:	1,140.33
D046		33	10	Year to Date:	950.09
				Prior Year:	1,072.96
D054		39	13	Year to Date:	650.09
				Prior Year:	12,266.68
D067		54	24	Year to Date:	14,012.18
				Prior Year:	33,095.77
D080		39	10	Year to Date:	8,365.51
				Prior Year:	15,335.85
D081		33	10	Year to Date:	8,657.27
				Prior Year:	8,002.32
D084		31	8	Year to Date:	0.00
				Prior Year:	258.33
D097		34	12	Year to Date:	0.00
				Prior Year:	289.21
D1003		41	20	Year to Date:	1,377.53
				Prior Year:	16.02

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0941	47	20	Year to Date:	6 178.18
			Prior Year:	1 334.37
0946	44	19	Year to Date:	2 564.37
			Prior Year:	9 869.37
0951	40	13	Year to Date:	3 762.74
			Prior Year:	1 257.38
0965	3	9	Year to Date:	1 782.61
			Prior Year:	6 505.42
0968	36	11	Year to Date:	3 593.42
			Prior Year:	5 392.00

Report Totals:	Year to Date:	4 379 320.83
	Prior Year:	7 410 793.34
Number of Customers:	1 507	

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Customer Sales Analysis
Sorted by State
For Period Ending 7/31/2010

Customer Number	Name	Average Days		Sales
		Pay	Overdue	
State: MI				
00-0009	[REDACTED]			
		33	28	Year to Date: 0.00
				Prior Year: 0.00
00-0053	[REDACTED]			
		39	13	Year to Date: 650.09
				Prior Year: 12,265.68
00-1066	[REDACTED]			
		35	10	Year to Date: 0.00
				Prior Year: 0.00
00-0067	[REDACTED]			
		54	24	Year to Date: 14,012.18
				Prior Year: 33,005.77
00-0069	[REDACTED]			
		38	36	Year to Date: 0.00
				Prior Year: 100.92
00-0080	[REDACTED]			
		39	10	Year to Date: 8,365.51
				Prior Year: 15,335.25
00-0081	[REDACTED]			
		33	10	Year to Date: 8,657.27
				Prior Year: 8,002.32
00-01058	[REDACTED]			
		48	28	Year to Date: 0.00
				Prior Year: 0.00
00-01168	[REDACTED]			
		87	65	Year to Date: 0.00
				Prior Year: 0.00
00-01179	[REDACTED]			
		47	21	Year to Date: 0.00
				Prior Year: 0.00
00-01250	[REDACTED]			
		5	5	Year to Date: 0.00
				Prior Year: 0.00
00-01409	[REDACTED]			
		34	10	Year to Date: 93.77
				Prior Year: 2,500.90
00-01424	[REDACTED]			
		24	10	Year to Date: 60.69
				Prior Year: 355.38
00-01439	[REDACTED]			
		59	37	Year to Date: 0.00
				Prior Year: 0.00
00-01468	[REDACTED]			
		19	19	Year to Date: 0.00
				Prior Year: 0.00
00-01471	[REDACTED]			
		15	15	Year to Date: 0.00
				Prior Year: 286.78
00-01505	[REDACTED]			
		10	10	Year to Date: 1,333.22
				Prior Year: 3,095.51
00-0153	[REDACTED]			
		135	126	Year to Date: 0.00
				Prior Year: 11,528.71
00-0154	[REDACTED]			
		65	36	Year to Date: 307.93
				Prior Year: 2,227.72
00-0155	[REDACTED]			
		33	11	Year to Date: 71.25
				Prior Year: 1,023.80

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Customer Sales Analysis
Sorted by State
For Period Ending 7/31/2010

Customer Number	Name	Average Days		Sales
		Pay	Overdue	
State: MI				
00-D496	[REDACTED]			
		27	18	Year to Date: 0.00
				Prior Year: 592.47
00-D843	[REDACTED]			
		46	19	Year to Date: 5,326.46
				Prior Year: 12,573.43
00-D846	[REDACTED]			
		69	42	Year to Date: 2,174.10
				Prior Year: 4,316.16
00-LR67	[REDACTED]			
		37	10	Year to Date: 1,872.94
				Prior Year: 4,651.27
00-D870	[REDACTED]			
		47	23	Year to Date: 0.00
				Prior Year: 0.00
00-D889	[REDACTED]			
		36	11	Year to Date: 0.00
				Prior Year: 0,138.10
00-D893	[REDACTED]			
		53	26	Year to Date: 653.86
				Prior Year: 596.19
00-DEHOOP	[REDACTED]			
		54	54	Year to Date: 6,802.99
				Prior Year: 1,158.05
00-LAYMAN	[REDACTED]			
		84	84	Year to Date: 953.24
				Prior Year: 1,345.19
Report Totals -				Year to Date: 269,776.90
				Prior Year: 520,282.04
Number of Customers:			129	

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