EXHIBIT C

Baseline Report

Development Authority: Bradley County, City of Cleveland
Company: Polartec Tennessee Manufacturing
Grant Number: 
Date: June 27, 2016

Unless the State agrees to an extension, this report must be submitted to the State no later than 60 days following the Effective Date of the Accountability Agreement among the State, the Development Authority and the Company.

Please attach back-up data for each Job existing within the company and each affiliate as of the Start Date.

<table>
<thead>
<tr>
<th>[insert date]: 11/5/15</th>
<th>Existing Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Company] PFM</td>
<td>57</td>
</tr>
<tr>
<td>[Affiliate (if applicable)]</td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify that each Job listed above complies with the definition provided in Article II and Section 3.1 of the Accountability Agreement and that all information contained in this Baseline Report is true and accurate. I understand that the information provided in this Baseline Report will be used to determine the number of Net New Jobs.

Polartec Tennessee Manufacturing, LLC

By: 
Title: CFO
Date: 5/14/16