EXHIBIT C

Baseline Report

Development Authority: Knox County
Company: Lifetime Products
Grant Number: 043910
Date: Aug 24, 2018

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 as of the Start Date.

<table>
<thead>
<tr>
<th>January 16, 2017: 12/14/2015</th>
<th>Existing Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIFETIME PRODUCTS INC.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

I hereby certify that each Job listed above complies with the definition provided in Article 11 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.

LIFETIME PRODUCTS INC.

By: Collette Searle
Title: Finance Clerk
Date: 8/24/2018