

EXHIBIT C

Engagement Letter



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www.dechert.com

December 3, 2015

Anthony M. Bracco
Anchin, Block & Anchin LLP
Certified Public Accountants
1375 Broadway
New York, NY 10018

RE: Thomas L. Kelly, Jr. and William A. Merritt, Jr., sole Members and Managing Members
of and on behalf of Seaboard Realty, LLC

Dear Mr. Bracco:

This will serve as a Letter of Agreement (the "Agreement") between Anchin, Block & Anchin LLP ("Anchin" or "you") and Dechert LLP ("Dechert" "Counsel", "we" or "us") with regard to your retention by us as a consultant in connection with our representation of Thomas L. Kelly, Jr. and William A. Merritt, Jr., sole Members and Managing Members of and on behalf of Seaboard Realty, LLC (the "Client").

The services you provide shall be solely at our direction, or at the direction of our designated representative, and shall consist of forensic accounting in connection with an internal investigation, including, without limitation, matters as directed by us related to the investigation. However, we understand that you reserve the right to do the work you believe is necessary in order to properly advise and counsel on the matter to which we direct your efforts.

This Agreement shall also serve to confirm that your retention in this matter under the terms herein, relates back to, and is applicable and effective as of, the first day on which you provided services to us or on our behalf, pursuant to our original oral request ("Date of Retention"). Regardless of the date of this Agreement, your retention under the terms herein, commenced as of that original Date of Retention.

1. Fees: You will maintain records of all your hourly time charges and expenses. Payment shall be made by the Client following receipt from you of a monthly bill. All of your bills (and accompanying time charges describing the work performed) shall be submitted to the Client and will be paid upon receipt. The Client will be solely responsible for payment of all your fees, expenses or other charges and Dechert shall have no liability for any such fees, expenses or other charges pursuant to this Agreement or otherwise. We understand that the fees charged to the Client are based on the hourly time charges customarily charged to clients of Anchin which are attached as Appendix A. In addition, all fees will be paid before the delivery of any report that you may issue. The Client will provide you with a \$20,000 retainer to be applied against the final invoice for this engagement. Anchin reserves the right to not deliver any work product unless all bills are current.

If, as a result of your prior or future services to us, you are required or requested to provide information or documents to us or a third-party in connection with legal or administrative proceedings in which you are not a party, your efforts in complying with such requests or demands shall be deemed a part of this engagement and you shall be entitled to

compensation for your time and reimbursement for your reasonable out-of-pocket expenditures (including legal fees) in complying with such requests or demands. Nothing herein, however, is intended to relieve you of your duty to observe the confidentiality requirements of this engagement.

2. **Reimbursements:** You will be reimbursed for travel and similar expenses you incur in connection with the services you provide under this Agreement. You shall send a bill monthly, in arrears, for such disbursements and other charges, for which appropriate documentation shall be provided.

3. **Term:** This Agreement shall be deemed to be effective upon execution and continue unless and until terminated in writing by Anchin on not less than 30 days prior written notice to us by registered or certified mail. For the avoidance of doubt, this Agreement shall be terminated effective immediately upon Anchin's receipt of a written notice of termination from us or the Client.

4. **Confidential Information:** It is our intent, as this engagement is in contemplation of litigation, that all communications between us (or any attorney retained by us with whom we are working) and you, as well as between you and the Client, including written communications, shall be privileged and strictly confidential and shall be made solely in connection with this matter. All confidential information or communications among or between us, you, the Client or any other professional or consultant, who has been engaged by us or the Client in connection with matters involving this representation that are subject to the attorney-client work product or other privileges, and all of the material and information that you have acquired and may acquire from us or the Client, shall be held in the strictest confidence and shall not be disclosed at any time to any person not affiliated with us, the Client or Anchin. Your work papers will be considered your property and held by you in a confidential manner. You agree that you will not, at any time, use any such information for any purpose except for the Client's benefit and that you will use your best efforts to ensure that no confidential or privileged information is disclosed except as provided in this Agreement, including, without limitation, your instructing employees, consultants or agents of Anchin as to the need and legal requirement for keeping such information strictly confidential. The foregoing confidentiality agreement shall survive termination of this Agreement. All of Anchin's work product will be considered property of Anchin.

In the event that you are requested to disclose confidential information (by interrogatories, requests for information or documents, subpoena, civil investigative demand or similar process), you shall notify us promptly upon your receipt of any request for disclosure of confidential information and shall cooperate with us to limit the extent of such disclosure through protective order or otherwise. All written communications from the Client or their attorneys designated as confidential shall be promptly returned to us following termination of this Agreement except for copies you are required by professional standards to maintain in your work papers.

5. **Independent Contractor:** Anchin and all of its employees are independent contractors and not employees of Dechert or the Client.

6. **Indemnification:** Seaboard Realty, LLC ("Seaboard") agrees to indemnify and hold Anchin harmless and its partners, principals, employees, and agents (collectively, the "Indemnitees") from any and all liabilities, costs, and expenses (including, without limitation, attorney's fees and expenses) incurred or suffered by or asserted against any of the Indemnitees in connection with a claim by a third party by reason of, or in any way relating to the services Anchin provides to the Client under this Agreement except to the extent resulting from Anchin's gross negligence or willful misconduct.

7. **Applicable Law and Dispute Resolution:** All disputes with regard to, arising out of, or relating to services provided pursuant to this Agreement (whether based in contract, tort, statute, regulation, or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of New York, including without limitation, its statutes of limitations, without regard to the conflict of law's provisions of New York or any other state or jurisdiction.

Any dispute or claim arising out of or relating to this Agreement (including, but not limited to the scope, nature and quality of services to be performed by Anchin, your fees and other terms of the engagement) or any prior services or agreements between the parties shall be submitted first to non-binding mediation (unless either party elects to forego mediation by initiating a written request for arbitration) and if mediation is not successful within 90 days after the issuance by one of the parties of a request for mediation then to binding arbitration in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("CPR Arbitration Rules"). Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these dispute resolution procedures, including any contention that all or part of these procedures is invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.

Mediation, if selected, may take place at a location to be designated by the parties using Mediation Procedures of the International Institute for Conflict Prevention and Resolution, with the exception of paragraph 2 (Selecting the Mediator). Arbitration shall take place in New York, New York. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in CPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction. Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.

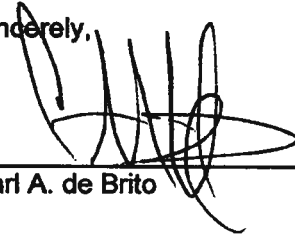
No action, regardless of form, arising out of the services under this Agreement may be brought by you or the Client more than three years after the date the last services in dispute were provided under this Agreement.

The Client agrees that Anchin's liability to the Client on account of any damages, liabilities or losses, (including the Client's related costs and expenses), in any way arising out of or relating to the services performed under this Agreement shall be limited to the amount of fees paid to Anchin for such services. In no event shall Anchin be liable to the Client for consequential, special, indirect, incidental, punitive or exemplary damages (including, without limitation, lost profits and opportunity costs) even if Anchin is aware or has been advised of the possibility of such damages. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise.

8. Entire Agreement: This engagement letter and any Exhibits or Appendices hereto constitute the entire agreement between Anchin, Counsel and the Client with respect to the subject matter hereof and supersede all other oral and written representation, understandings or agreements relating thereto.

Please confirm that the foregoing correctly sets forth our understanding by signing and returning to us the enclosed duplicate copy of this letter. We look forward to working with you.

Sincerely,



Carl A. de Brito

AGREED AND ACCEPTED:

ANCHIN, BLOCK & ANCHIN LLP

By: 

Anthony M. Bracco

By: _____
Thomas L. Kelly, Jr., Managing Member
of Seaboard Realty, LLC

Date: _____

By: _____
William A. Merritt, Jr., Managing Member
of Seaboard Realty, LLC

Date: _____

SEABOARD REALTY, LLC

By: _____
Thomas L. Kelly, Jr., Managing Member

Date: _____

By: _____
William A. Merritt, Jr., Managing Member

Date: _____

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Sincerely,

Carl A. de Brito

AGREED AND ACCEPTED:

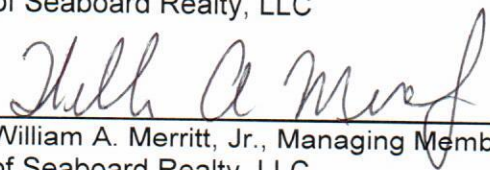
ANCHIN, BLOCK & ANCHIN LLP

By: _____
Anthony M. Bracco

By: 

Thomas L. Kelly, Jr., Managing Member
of Seaboard Realty, LLC

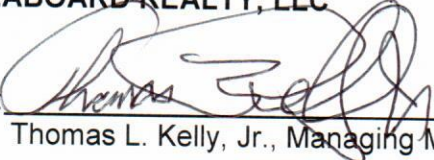
Date: 12/3/15

By: 

William A. Merritt, Jr., Managing Member
of Seaboard Realty, LLC

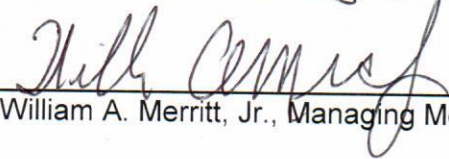
Date: 12/3/15

SEABOARD REALTY, LLC

By: 

Thomas L. Kelly, Jr., Managing Member

Date: 12/3/15

By: 

William A. Merritt, Jr., Managing Member

Date: 12/3/15

APPENDIX A

ANCHIN BLOCK & ANCHIN LLP

HOURLY BILLING RATES

ANTHONY BRACCO	\$550
OTHER PARTNERS	\$550-\$600
SENIOR MANAGERS AND DIRECTORS	\$315-\$480
MANAGERS/SUPERVISORS	\$180-\$315
STAFF	\$145-\$180
CLERICAL	\$120