

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11**
: **Case No. 12-11076 (SHL)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
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**SECOND MONTHLY FEE STATEMENT OF KPMG LLP (US)
AS TAX CONSULTANTS FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD BEGINNING
JULY 1, 2012 THROUGH JULY 31, 2012**

Name of Applicant:	KPMG LLP (US)
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	July 11, 2012 <i>nunc pro tunc</i> to March 19, 2012
Period for which Compensation and Expense Reimbursement is sought:	July 1, 2012 through July 31, 2012
Amount of Fees:	\$ 62,183.15 ¹
Amount of Expense Reimbursement:	\$ 0.00

This is an: Monthly Interim Final Application

¹ \$49,746.52 represents 80% of compensation sought as reimbursement for fees for the Second Monthly Fee Statement.

EXHIBIT A

Arcapita Bank B.S.C. (c)
Summary Of Hours and Discounted Fees Incurred By Professional
July 1, 2012 through July 31, 2012

<u>Professional</u>	<u>Position</u>	<u>Current Hours Billed</u>	<u>Hourly Rate</u>	<u>Fees Billed</u>
Grande, Mary C.	Partner	5.0	\$ 665.00	\$ 3,325.00
DeCairano, Jill M	Senior Manager ⁽¹⁾	15.9	\$ 507.50	\$ 8,069.25
DeCairano, Jill M	Senior Manager	4.1	\$ 580.00 ⁽²⁾	\$ 2,378.00
Sellers, Monica	Manager	1.4	\$ 492.00	\$ 688.80
Tatum, Pamela Renea	Senior Associate	5.9	\$ 364.00	\$ 2,147.60
Beel, Ryan C	Senior Associate	54.5	\$ 318.50	\$ 17,358.25
Tomasovich, Datus	Senior Associate	0.5	\$ 318.50	\$ 159.25
Avdzhieva, Denitsa D	Senior Associate	25.5	\$ 318.50	\$ 8,121.75
Lewis, Kimberlyetta R	Associate	45.5	\$ 245.00	\$ 11,147.50
Chigurupati, Vijaya	Paraprofessional	82.2	\$ 122.50	\$ 10,069.50
Total Hours and Fees at Discounted Rate		<u>240.5</u>		<u>\$ 63,464.90</u>
Discounted Fees				\$ 63,464.90
Less Reduction due to Difference in June tax compliance billing rates				\$ (1,281.75) ⁽³⁾
Subtotal of Fees				<u>\$ 62,183.15</u>
Out of Pocket Expenses				\$ -
Subtotal of Fees and Out of Pocket Expenses				<u>\$ 62,183.15</u>
less Holdback Adjustment (20% of Fees)				\$ (12,436.63)
Net Requested Fees & Out of Pocket Expenses				<u>\$ 49,746.52</u>
Hourly Blended Rate		<u>\$ 263.89</u>		

⁽¹⁾ Effective July 1, 2012 Jill DeCairano was promoted to Senior Manager from Manager.

⁽²⁾ This work relates to tax consulting services and as such the tax consulting rates apply.

⁽³⁾ This adjustment is necessary to correct a billing error on the June Fee Statement. To the extent further detail is necessary, KPMG would be happy to provide such detail.

EXHIBIT B

Arcapita Bank B.S.C. (c)
Summary Of Hours and Discounted Fees Incurred by Category
July 1, 2012 through July 31, 2012

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Compliance Services	D1	229.1	\$ 56,968.75
Retention Preparation	D2	-	\$ -
Fee Application Preparation	D3	7.3	\$ 2,836.40
Tax Consulting Services	D4	4.1	\$ 2,378.00
	Total	240.5	\$ 62,183.15

EXHIBIT C

Arcapita Bank B.S.C. (c)
Summary of Out of Pocket Expenses
July 1, 2012 through July 31, 2012

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT C1

Arcapita Bank B.S.C. (c)
Detail of Out of Pocket Expenses
July 1, 2012 through July 31, 2012

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
		Meals Subtotal	<u>\$ -</u>
		Ground Transportation Subtotal	<u>\$ -</u>
		Miscellaneous Subtotal	<u>\$ -</u>
		Total Out of Pocket Expenses	<u><u>\$ -</u></u>

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	02-Jul-12	Prepare tax workpapers for the partnership return, Orlando Residential Holding Company.	3.1	\$122.50	\$ 379.75
Chigurupati, Vijaya	02-Jul-12	Continue to prepare tax workpapers for the partnership return, Orlando Residential Holding Company.	0.9	\$122.50	\$ 110.25
Chigurupati, Vijaya	02-Jul-12	Prepare form 1065, partnership return, for Orlando Residential Holding Company.	1.9	\$122.50	\$ 232.75
Chigurupati, Vijaya	02-Jul-12	Prepare Florida partnership return for Orlando Residential Holding Company.	1.1	\$122.50	\$ 134.75
Beel,Ryan C	02-Jul-12	Senior Associate review of the workpapers for Orlando Conversion.	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	02-Jul-12	Senior Associate review of the federal return for Orlando Conversion.	3.1	\$318.50	\$ 987.35
Beel,Ryan C	02-Jul-12	Senior Associate review of the Florida return for Orlando Conversion.	1.1	\$318.50	\$ 350.35
Chigurupati, Vijaya	03-Jul-12	Prepare tax workpapers for the corporate return, Orlando Development.	2.9	\$122.50	\$ 355.25
Chigurupati, Vijaya	03-Jul-12	Prepare tax workpapers for the corporate return, Orlando Conversion.	2.1	\$122.50	\$ 257.25
Chigurupati, Vijaya	03-Jul-12	Prepare Federal corporate return for Orlando Development.	0.9	\$122.50	\$ 110.25
Chigurupati, Vijaya	03-Jul-12	Prepare Florida corporate return for Orlando Development.	0.6	\$122.50	\$ 73.50
Chigurupati, Vijaya	03-Jul-12	Prepare Federal corporate return for Orlando Conversion.	1.1	\$122.50	\$ 134.75
Chigurupati, Vijaya	03-Jul-12	Prepare Florida corporate return for Orlando Conversion.	0.5	\$122.50	\$ 61.25

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Beel,Ryan C	03-Jul-12	Senior Associate review of the workpapers for Orlando Development.	3.2	\$318.50	\$ 1,019.20
Beel,Ryan C	03-Jul-12	Continue Senior Associate review of the workpapers for Orlando Development.	0.8	\$318.50	\$ 254.80
Beel,Ryan C	03-Jul-12	Senior Associate review of the federal return for Orlando Development.	2.9	\$318.50	\$ 923.65
Beel,Ryan C	03-Jul-12	Senior Associate review of the Florida return for Orlando Development.	1.1	\$318.50	\$ 350.35
Chigurupati, Vijaya	05-Jul-12	Revise the Orlando Conversion Federal return.	0.9	\$122.50	\$ 110.25
Chigurupati, Vijaya	05-Jul-12	Prepare tax workpapers for the corporate return, OSP Holding.	3.2	\$122.50	\$ 392.00
Chigurupati, Vijaya	05-Jul-12	Continue to prepare tax workpapers for the corporate return, OSP Holding.	0.8	\$122.50	\$ 98.00
Chigurupati, Vijaya	05-Jul-12	Prepare Federal corporate return for OSP Holding.	1.9	\$122.50	\$ 232.75
Chigurupati, Vijaya	05-Jul-12	Prepare state corporate return for OSP Holding.	1.6	\$122.50	\$ 196.00
Lewis, Kimberlyetta R	05-Jul-12	Prepare a portion of the workpapers for Outlet Funding.	0.3	\$245.00	\$ 73.50
Chigurupati, Vijaya	09-Jul-12	Prepare the following tax workpapers for Outlet Funding: Trial balance and adjusting journal entries.	2.0	\$122.50	\$ 245.00
Chigurupati, Vijaya	09-Jul-12	Prepare the following workpapers for Outlet Funding: Partnership Investment roll-forward, Income/(Loss from Joint Venture, taxable income calculation and NOL (Net Operating Loss) roll-forward schedule).	3.9	\$122.50	\$ 477.75

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	09-Jul-12	Continue to prepare the following workpapers for Outlet Funding: Partnership Investment roll-forward, Income/(Loss from JV, taxable income calculation and NOL roll-forward schedule).	1.1	\$122.50	\$ 134.75
Chigurupati, Vijaya	09-Jul-12	Prepare the state allocation and apportionment workpaper and cumulative book to tax adjustment workpaper.	1.5	\$122.50	\$ 183.75
Beel,Ryan C	10-Jul-12	Review revisions made to Orlando Conversion return.	0.9	\$318.50	\$ 286.65
DeCairano,Jill M	10-Jul-12	Senior Manager review of the 2009 amended federal return for US Senior Living Inc & Subs.	3.0	\$507.50	\$ 1,522.50
DeCairano,Jill M	10-Jul-12	Senior Manager review of the 2009 amended state tax returns (8 states) for US Senior Living Inc & Subs. and US Senior Living (3 state returns).	3.9	\$507.50	\$ 1,979.25
DeCairano,Jill M	10-Jul-12	Senior Manager review of the 2009 amended state tax returns for USSLF Subco (3 states).	1.1	\$507.50	\$ 558.25
Beel,Ryan C	11-Jul-12	Review the following tax workpapers for Outlet Funding: Trial balance and adjusting journal entries.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	11-Jul-12	Review the following workpapers for Outlet Funding: Partnership Investment roll-forward, Income/(Loss from JV, taxable income calculation and NOL roll-forward schedule).	2.1	\$318.50	\$ 668.85
Beel,Ryan C	11-Jul-12	Review the state allocation and apportionment workpaper and cumulative book to tax adjustment workpaper.	1.9	\$318.50	\$ 605.15
Chigurupati, Vijaya	12-Jul-12	Revise workpapers for journal entry adjustments as well as the solvency test for Outlet Funding.	2.6	\$122.50	\$ 318.50

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	12-Jul-12	Prepare Federal corporate return for Outlet Funding.	3.4	\$122.50	\$ 416.50
Chigurupati, Vijaya	12-Jul-12	Prepare state corporate return for Outlet Funding.	1.6	\$122.50	\$ 196.00
Beel,Ryan C	12-Jul-12	Senior associate review of the federal return for OSP Holding.	2.4	\$318.50	\$ 764.40
Beel,Ryan C	12-Jul-12	Senior associate review of the revisions made to Orlando Development return.	1.6	\$318.50	\$ 509.60
Chigurupati, Vijaya	13-Jul-12	Revise the federal return for Outlet Funding.	1.9	\$122.50	\$ 232.75
Chigurupati, Vijaya	16-Jul-12	Prepare the corporate federal tax return for Outlet Funding.	3.0	\$122.50	\$ 367.50
Chigurupati, Vijaya	16-Jul-12	Prepare the state tax returns for Outlet Funding.	0.9	\$122.50	\$ 110.25
Chigurupati, Vijaya	16-Jul-12	Continue to prepare the state tax returns (4 states) for Outlet Funding.	2.4	\$122.50	\$ 294.00
Chigurupati, Vijaya	16-Jul-12	Prepare the corporate tax return workpapers for Pond bay.	2.2	\$122.50	\$ 269.50
Chigurupati, Vijaya	17-Jul-12	Prepare tax return workpapers for Pond Bay.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	17-Jul-12	Prepare federal tax return for Pond Bay.	1.6	\$122.50	\$ 196.00
Beel,Ryan C	17-Jul-12	Senior Associate review of Pond Bay workpapers.	2.5	\$318.50	\$ 796.25
Beel,Ryan C	17-Jul-12	Senior Associate review of Pond Bay federal return.	2.0	\$318.50	\$ 637.00
Chigurupati, Vijaya	24-Jul-12	Prepare the complete set of workpapers for Orlando Development.	1.0	\$122.50	\$ 122.50
Chigurupati, Vijaya	24-Jul-12	Prepare the complete set of workpapers for Orlando Conversion.	1.0	\$122.50	\$ 122.50

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	24-Jul-12	Prepare the complete set of workpapers for Orlando Residential.	1.0	\$122.50	\$ 122.50
Lewis, Kimberlyetta R	24-Jul-12	Revise the 2009 Amended return workpapers for US Senior Living Inc. & Subs based upon review comments	0.2	\$245.00	\$ 49.00
DeCairano,Jill M	24-Jul-12	Senior Manager review of Orlando Conversion returns.	0.5	\$507.50	\$ 253.75
DeCairano,Jill M	24-Jul-12	Senior Manager review of Orlando Development returns.	0.5	\$507.50	\$ 253.75
DeCairano,Jill M	24-Jul-12	Senior Manager review of Orlando Residential returns.	0.5	\$507.50	\$ 253.75
DeCairano,Jill M	24-Jul-12	Senior Manager review of Pond Bay return.	0.5	\$507.50	\$ 253.75
Grande,Mary C.	24-Jul-12	Partner review of US Senior Living Inc. & Subs 2009 amended returns.	1.9	\$665.00	\$ 1,263.50
Tomasovich, Datus	24-Jul-12	Senior review of US Senior Living Inc. & Subs 2009 amended returns.	0.5	\$318.50	\$ 159.25
Chigurupati, Vijaya	25-Jul-12	Prepare the book to tax reconciliation workpaper for Longwood Holding.	1.5	\$122.50	\$ 183.75
Chigurupati, Vijaya	25-Jul-12	Prepare the Net Operating Loss (NOL) schedule workpapers for Longwood Holding.	1.1	\$122.50	\$ 134.75
Chigurupati, Vijaya	25-Jul-12	Prepare the trial balance and insolvency test workpapers for Longwood Holding.	3.9	\$122.50	\$ 477.75
Beel,Ryan C	25-Jul-12	Senior Associate review of workpapers for Outlet Funding.	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	25-Jul-12	Senior Associate review of federal return for Outlet Funding.	1.6	\$318.50	\$ 509.60
Beel,Ryan C	25-Jul-12	Senior Associate review of state returns for Outlet Funding.	1.4	\$318.50	\$ 445.90

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Avdzhieva, Denitsa D	25-Jul-12	Senior Associate review of US Senior Living Inc & Subs consolidated Amended 2009 tax return workpapers.	3.9	\$318.50	\$ 1,242.15
Avdzhieva, Denitsa D	25-Jul-12	Senior Associate review of US Senior Living Inc Amended 2009 tax return workpapers.	1.1	\$318.50	\$ 350.35
Lewis, Kimberlyetta R	25-Jul-12	Prepare 2009 amended USSLF Subco federal return.	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	25-Jul-12	Continue to prepare 2009 amended USSLF Subco federal return.	1.1	\$245.00	\$ 269.50
DeCairano,Jill M	25-Jul-12	Senior Manager review of 2009 amended Senior Living Inc & Subs returns.	3.9	\$507.50	\$ 1,979.25
Chigurupati, Vijaya	26-Jul-12	Revise and incorporate the review comments to Longwood Holding workpapers.	2.0	\$122.50	\$ 245.00
Beel,Ryan C	26-Jul-12	Senior Associate review of changes per review comments for state returns for Outlet Funding.	1.1	\$318.50	\$ 350.35
Beel,Ryan C	26-Jul-12	Senior Associate review of Longwood Holdings workpapers.	2.1	\$318.50	\$ 668.85
Avdzhieva, Denitsa D	26-Jul-12	Senior Associate review of US Senior Living Amended 2009 federal return.	3.0	\$318.50	\$ 955.50
Lewis, Kimberlyetta R	26-Jul-12	Prepare 2009 amended US Senior Living Inc. workpapers return.	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	26-Jul-12	Continue to prepare 2009 amended US Senior Living Inc. workpapers return.	3.1	\$245.00	\$ 759.50
Grande,Mary C.	26-Jul-12	Partner review of Orlando Conversion returns.	1.1	\$665.00	\$ 731.50
Chigurupati, Vijaya	27-Jul-12	Prepare the engagement summary detailing current year activity to include in tax return workpapers for Longwood Holding workpapers.	0.3	\$122.50	\$ 36.75

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	27-Jul-12	Prepare the book to tax reconciliation workpaper for La Mesa.	1.5	\$122.50	\$ 183.75
Chigurupati, Vijaya	27-Jul-12	Prepare the Net Operating Loss (NOL) schedule workpapers for La Mesa.	1.5	\$122.50	\$ 183.75
Chigurupati, Vijaya	27-Jul-12	Prepare the trial balance and insolvency test workpapers for La Mesa.	2.7	\$122.50	\$ 330.75
Beel,Ryan C	27-Jul-12	Senior Associate review of changes per review comments of Longwood Holdings workpapers.	2.9	\$318.50	\$ 923.65
Beel,Ryan C	27-Jul-12	Senior Associate review of Longwood Holdings federal return.	3.1	\$318.50	\$ 987.35
Avdzhieva, Denitsa D	27-Jul-12	Senior Associate review of USSLF Subco Amended 2009 state returns.	3.9	\$318.50	\$ 1,242.15
Avdzhieva, Denitsa D	27-Jul-12	Continue Senior Associate review of USSLF Subco Amended 2009 state returns.	3.1	\$318.50	\$ 987.35
Lewis, Kimberlyetta R	27-Jul-12	Prepare 2009 amended federal return for US Senior Living Inc.	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	27-Jul-12	Prepare 2009 amended US Senior Living Inc. & Sub Federal return.	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	27-Jul-12	Continue to prepare 2009 amended US Senior Living Inc. & Sub Federal return.	2.2	\$245.00	\$ 539.00
Lewis, Kimberlyetta R	29-Jul-12	Prepare 2009 amended US Senior Living Inc. & Sub state returns (5 states).	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	29-Jul-12	Continue to prepare 2009 amended US Senior Living Inc. & Sub state returns (3 states).	3.1	\$245.00	\$ 759.50
Chigurupati, Vijaya	30-Jul-12	Revise and incorporate the review comments to La Mesa workpapers.	2.5	\$122.50	\$ 306.25
Chigurupati, Vijaya	30-Jul-12	Prepare the La Mesa CA return.	1.0	\$122.50	\$ 122.50

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	30-Jul-12	Prepare the Net Operating Loss (NOL) schedule workpapers for Palatine properties.	1.5	\$122.50	\$ 183.75
Chigurupati, Vijaya	30-Jul-12	Prepare the book to tax reconciliation workpaper for Palatine properties.	1.5	\$122.50	\$ 183.75
Chigurupati, Vijaya	30-Jul-12	Prepare the trial balance and insolvency test workpapers for Palatine properties.	0.5	\$122.50	\$ 61.25
Chigurupati, Vijaya	30-Jul-12	Prepare the partnership investment workpaper for Palatine properties.	0.5	\$122.50	\$ 61.25
Beel,Ryan C	30-Jul-12	Senior Associate review of La Mesa Federal workpapers.	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	30-Jul-12	Senior Associate review of La Mesa Federal return.	1.1	\$318.50	\$ 350.35
Avdzhieva, Denitsa D	30-Jul-12	Senior Associate review of US Senior Living Inc & Subs Amended 2009 state returns (8 returns).	3.9	\$318.50	\$ 1,242.15
Avdzhieva, Denitsa D	30-Jul-12	Continue Senior Associate review of US Senior Living Inc & Subs Amended 2009 state returns (8 returns).	0.7	\$318.50	\$ 222.95
Avdzhieva, Denitsa D	30-Jul-12	Senior Associate review of US Senior Living Inc & Subs Amended 2009 Federal tax return.	3.9	\$318.50	\$ 1,242.15
Lewis, Kimberlyetta R	30-Jul-12	Revise and incorporate review comments to 2009 amended US Senior Living Inc. & Sub state returns (3 states).	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	30-Jul-12	Continue to revise and incorporate review comments to 2009 amended US Senior Living Inc. & Sub state returns (3 states).	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	30-Jul-12	Continue to revise and incorporate review comments to 2009 amended US Senior Living Inc. & Sub state returns (2 states).	3.2	\$245.00	\$ 784.00
Grande,Mary C.	30-Jul-12	Partner review of Orlando Development returns.	0.9	\$665.00	\$ 598.50

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Tax Compliance Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Grande, Mary C.	30-Jul-12	Partner review of Orlando Residential returns.	1.1	\$665.00	\$ 731.50
Chigurupati, Vijaya	31-Jul-12	Prepare complete set of workpapers for La Mesa.	1.0	\$122.50	\$ 122.50
Chigurupati, Vijaya	31-Jul-12	Revise and incorporate the review comments to Palatine properties workpapers.	0.7	\$122.50	\$ 85.75
Beel, Ryan C	31-Jul-12	Senior Associate review of La Mesa CA return.	1.9	\$318.50	\$ 605.15
Avdzhieva, Denitsa D	31-Jul-12	Senior Associate review of US Senior Living Inc Amended 2009 state tax returns after changes per review comments.	2.0	\$318.50	\$ 637.00
Lewis, Kimberlyetta R	31-Jul-12	Revise and incorporate review comments to 2009 amended US Senior Living Inc. & Sub state returns (2 states).	3.9	\$245.00	\$ 955.50
Lewis, Kimberlyetta R	31-Jul-12	Revise and incorporate review comments to 2009 amended US Senior Living Inc. & Sub Federal return.	1.1	\$245.00	\$ 269.50
DeCairano, Jill M	31-Jul-12	Senior manager review of Longwood Holding return.	2.0	\$507.50	\$ 1,015.00
Subtotal Tax Compliance Services					\$ 58,250.50
Less Reduction due to Difference in Billing Rates					\$ (1,281.75) ⁽¹⁾
Total Tax Compliance Services			<u>229.1</u>		<u>\$ 56,968.75</u>

⁽¹⁾ This adjustment is necessary to correct a billing error on the June Fee Statement regarding tax compliance rates. To the extent further detail is necessary, KPMG would be happy to provide such detail.

EXHIBIT D2

Arcapita Bank B.S.C. (c)
Retention Preparation
July 1, 2012 through July 31, 2012

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		Total Retention Preparation	<u>0.0</u>		<u>\$ -</u>

EXHIBIT D3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Sellers,Monica	05-Jul-12	Discussion with R. Beel (KPMG) regarding new services to be performed for client, rates in original retention documents and go-forward procedures.	0.4	\$492.00	\$ 196.80
Tatum,Pamela Renea	09-Jul-12	Access time and expense system, obtain the monthly time detail and prepare to include in monthly fee statement.	0.2	\$364.00	\$ 72.80
Sellers,Monica	11-Jul-12	Review details in exhibit to be billed in upcoming fee statement.	0.2	\$492.00	\$ 98.40
Tatum,Pamela Renea	11-Jul-12	Review and reconcile the March 19th through June 30th time detail and incorporate into the workbook.	1.1	\$364.00	\$ 400.40
Tatum,Pamela Renea	13-Jul-12	Continue to review the March 19th through June 30th time detail and incorporate into the workbook and forward to M. Sellers (KPMG) for review.	0.4	\$364.00	\$ 145.60
Sellers,Monica	18-Jul-12	Review of fee statement details and provide comments and revisions.	0.5	\$492.00	\$ 246.00
Tatum,Pamela Renea	18-Jul-12	Clear fee statement description comments, provided by M. Sellers (KPMG US), and incorporate into the June fee statement.	0.4	\$364.00	\$ 145.60
Tatum,Pamela Renea	18-Jul-12	Prepare the June fee statement which includes, adding professionals and updating the billing rates, to adhere with the bankruptcy court requirements.	1.0	\$364.00	\$ 364.00
Tatum,Pamela Renea	18-Jul-12	Draft detailed correspondence to the Partner and Manager outlining the fee statement and important information to consider when reviewing.	0.6	\$364.00	\$ 218.40
Sellers,Monica	19-Jul-12	Final review of fee statement; provide approval.	0.3	\$492.00	\$ 147.60
Tatum,Pamela Renea	19-Jul-12	Review and clear comments on the fee statement provided by J. DeCairano (KPMG).	0.8	\$364.00	\$ 291.20

EXHIBIT D3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	20-Jul-12	Clear comments provided by M. Sellers (KPMG) and forward the fee statement to the US Manager for review.	0.3	\$364.00	\$ 109.20
Tatum,Pamela Renea	20-Jul-12	Finalize the June fee statement and forward to Debtor's Counsel to file and serve.	0.2	\$364.00	\$ 72.80
Tatum,Pamela Renea	20-Jul-12	Draft correspondence to Debtors Counsel in the Arcapita matter regarding assistance with filing and service of the first fee statement for KPMG-US.	0.1	\$364.00	\$ 36.40
Tatum,Pamela Renea	27-Jul-12	Review and reconcile the July 15th cycle time detail and provide a list of questions to the Manager for revision.	0.8	\$364.00	\$ 291.20
Total Fee Application Preparation			<u>7.3</u>		<u>2,836.40</u>

EXHIBIT D4

Arcapita Bank B.S.C. (c)
Tax Consulting Services
July 1, 2012 through July 31, 2012

Name	Date	Description	Hours	Rate	Amount
DeCairano,Jill M	09-Jul-12	Review power of attorney (POA) for Chicago Condo per services contemplated in engagement letter dated January 9, 2012.	0.6	\$580.00	\$ 348.00
DeCairano,Jill M	09-Jul-12	Contact IRS agent for Chicago Condo in regard to IRS audit per services contemplated in engagement letter dated January 9, 2012.	1.4	\$580.00	\$ 812.00
DeCairano,Jill M	26-Jul-12	Senior Manager review of form 2220 for US Assisted Living III mailed to IRS in response to notice per services contemplated in engagement letter dated January 9, 2012.	2.1	\$580.00	\$ 1,218.00
Total Tax Consulting Services			<u>4.1</u>		<u>\$ 2,378.00</u>