

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

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<b>In re:</b>	:	
	:	<b>Chapter 11</b>
<b>ARCAPITA BANK B.S.C.(c), et al.,</b>	:	
	:	<b>Case No. 12-11076 (SHL)</b>
	:	
<b>Debtors.</b>	:	<b>Jointly Administered</b>
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**SUMMARY SHEET FOR SECOND FEE APPLICATION OF KPMG LLP (US)  
AS TAX CONSULTANTS TO THE DEBTORS AND DEBTORS IN POSSESSION,  
FOR INTERIM ALLOWANCE AND COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED  
FROM AUGUST 1, 2012 THROUGH OCTOBER 31, 2012**

<b>NAME OF APPLICANT:</b>	KPMG LLP (US)	
<b>TIME PERIOD:</b>	August 1, 2012 through and including October 31, 2012	
<b>ROLE IN THIS CASE:</b>	Tax Consultants to the Debtors and Debtors in Possession	
<b>CURRENT APPLICATION:</b>	Total Fees Requested: (discounted)	\$ 102,962.70
	Total Expenses Requested:	\$ 0.00
<b>THIS APPLICATION IS AN:</b>	<u> X </u> Interim    ___ Final Application	

**COMPENSATION BY PROFESSIONAL  
August 1, 2012 through October 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	14.0	\$ 665.00	\$ 9,310.00
DeCairano,Jill M	Senior Manager	36.0	\$ 507.50	\$ 18,270.00
DeCairano,Jill M	Senior Manager	3.5	\$ 580.00 <sup>(1)</sup>	\$ 2,030.00
Kim,Dale Y	Manager	1.5	\$ 430.50	\$ 645.75
Kim,Dale Y	Manager	0.5	\$ 492.00 <sup>(1)</sup>	\$ 246.00
Sellers,Monica	Manager	6.3	\$ 492.00	\$ 3,099.60
Beel,Ryan C	Senior Associate	61.0	\$ 318.50	\$ 19,428.50
Beel,Ryan C	Senior Associate	6.5	\$ 364.00 <sup>(1)</sup>	\$ 2,366.00
Ford,James H	Senior Associate	1.0	\$ 318.50	\$ 318.50
Marini,Catherine T.	Senior Associate	43.3	\$ 318.50	\$ 13,791.05
Rubin,Tara D.	Senior Associate	1.5	\$ 364.00 <sup>(1)</sup>	\$ 546.00
Tatum,Pamela Renea	Senior Associate	24.7	\$ 364.00	\$ 8,990.80
LeDoux,Cori Lynn	Associate	89.9	\$ 245.00	\$ 22,025.50
Lewis, Kimberlyetta R	Associate	0.5	\$ 245.00	\$ 122.50
VanRossem,Michael Charles	Associate	1.1	\$ 280.00 <sup>(1)</sup>	\$ 308.00
Chigurupati, Vijaya	Paraprofessional	56.2	\$ 122.50	\$ 6,884.50
<b>Total Hours and Fees</b>		<b>347.5</b>		<b>\$ 108,382.70</b>
Subtotal - Discounted Fees				\$ 108,382.70
Less Reduction due to compliance fees inadvertently charged in July fee statement				\$ (3,920.00) <sup>(2)</sup>
Voluntary Reduction for Fee Application Preparation Services				\$ (1,500.00)
<b>Total Discounted Fees</b>				<b>\$ 102,962.70</b>
Out of Pocket Expenses				\$ -
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>				<b>\$ 102,962.70</b>
<b>Hourly Blended Rate</b>		<b>\$ 329.83</b>		

<sup>(1)</sup> This work relates to tax consulting services and as such the tax consulting rates apply.

<sup>(2)</sup> This adjustment is necessary to correct compliance fees inadvertently charged in the July Fee Statement. To the extent further detail is necessary, KPMG-US would be happy to provide such detail.

**COMPENSATION BY PROJECT CATEGORY**  
August 1, 2012 through October 31, 2012

<u>Category</u>	<u>Hours</u>	<u>Fees</u>
Tax Compliance Services	303.4	\$ 86,876.30
Retention Preparation	1.3	\$ 639.60
Fee Application Preparation	29.7	\$ 9,950.80
Tax Consulting Services	13.1	\$ 5,496.00
<b>Total</b>	<b>347.5</b>	<b>\$ 102,962.70</b>

**EXPENSE SUMMARY**  
August 1, 2012 through October 31, 2012

<u>Category</u>	<u>Amount</u>
Airfare	\$ 0.00
Lodging	\$ 0.00
Meals	\$ 0.00
Ground Transportation	\$ 0.00
Miscellaneous	\$ 0.00
<b>Total</b>	<b>\$ 0.00</b>

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

----- X  
:   
**In re:** :   
: **Chapter 11**  
**ARCAPITA BANK B.S.C.(c), et al.,** :   
: **Case No. 12-11076 (SHL)**  
:   
**Debtors.** :   
----- X

**SECOND FEE APPLICATION OF KPMG LLP (US),  
AS TAX CONSULTANTS TO THE DEBTORS AND DEBTORS IN POSSESSION,  
FOR INTERIM ALLOWANCE AND COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES  
INCURRED FROM AUGUST 1, 2012 THROUGH OCTOBER 31, 2012**

TO: THE HONORABLE SEAN H. LANE  
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP (“KPMG-US”), tax consultants to the above-captioned debtors and debtors in possession (the “Debtors”), in support of its Second Fee Application for Interim Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred from August 1, 2012 through October 31, 2012 (the “Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”), respectfully states as follows:

### **JURISDICTION**

1. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

2. On March 19, 2012 (the “Petition Date”), each of the Debtors commenced cases (the “*Chapter 11 Cases*”) under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On April 5, 2012, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “*Creditors’ Committee*”) pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner has been appointed in this chapter 11 case.

### **KPMG-US’s FEES AND EXPENSES**

4. By application dated May 2, 2012, the Debtors sought entry of an order authorizing the retention of KPMG-US as tax consultants to the Debtors *nunc pro tunc* to the Petition Date (the “Retention Application”). By Order (the “Retention Order”) dated July 11, 2012, this Court approved the retention of KPMG-US as tax consultants to the Debtors. A copy of the Retention Order is attached hereto as Exhibit A.

5. This Application has been prepared in accordance with: (a) the Administrative Order Re: Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases approved by the Board of Judges on April 19, 1995 (the “Local Guidelines”), (b) the United States Trustee

Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”), and (c) the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures Governing Interim Monthly Compensation of Professionals, dated May 18, 2010 (the “Interim Compensation Order,” and collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with same is annexed as Exhibit F.

6. By this Application, KPMG-US respectfully requests (i) an interim allowance for professional services rendered to the Debtors during the period August 1, 2012 through October 31, 2012 (the “Compensation Period”), in the amount of \$102,962.70, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate of \$0.00. KPMG-US’s request for compensation is broken down as follows:

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
08-01-12 to 08-31-12	\$45,915.50	\$0.00	\$36,732.40	\$0.00	\$9,183.10
09-01-12 to 09-30-12	\$44,935.30	\$0.00	\$35,948.24	\$0.00	\$8,987.06
10-01-12 to 10-31-12	\$12,111.90	\$0.00	\$0.00	\$0.00	\$12,111.90
<b>Total</b>	<b>\$102,962.70</b>	<b>\$0.00</b>	<b>\$72,680.64</b>	<b>\$0.00</b>	<b>\$ 30,282.06</b>

7. During the Compensation Period, other than pursuant to the Interim Compensation Order, KPMG-US has received no payment and no promises of payment from any source for services rendered or to be rendered in this case. There is no agreement or understanding between KPMG-US and any other entity, other than a member, partner or regular associate of KPMG-US, for the sharing of compensation

received or to be received for services rendered in connection with this case. KPMG-US did not receive a security retainer or advance payment for fees and expenses incurred in this case.

8. Pursuant to the UST Guidelines, annexed as Exhibit B is a schedule setting forth all KPMG-US professionals who have performed services in this chapter 11 case during the Compensation Period, the capacities in which each such individual is employed by KPMG-US, the hourly billing rate charged by KPMG-US for services performed by such individual, and the aggregate number of hours expended in this matter and fees billed therefore.

9. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit C is a summary of KPMG-US's time records billed during the Compensation Period by project category. Detailed records of hours expended and associated fees by professional during the Compensation Period are attached hereto as Exhibits E1 – E4.

10. During the Compensation Period, KPMG-US has not incurred expenses as reflected in Exhibit D.

### **SUMMARY OF SERVICES**

11. KPMG-US has provided such services as were necessary and appropriate to the Debtors in the course of this chapter 11 case. The full scope and breadth of the services rendered are reflected in the monthly fee statements, which were filed and provided to the Notice Parties, as defined in the Interim Compensation Order, and incorporated herein. Set forth below is a summary of the services KPMG-US rendered to the Debtors during the Compensation Period. During the Compensation Period, KPMG-US provided the following services to the Debtors:

**Tax Compliance Services**

- (i) Preparation and review of federal and state and local corporate tax returns and supporting schedules, including preliminary engagement planning activities related to the tax returns for the 2011 tax year;
- (ii) Determining the corporations' quarterly estimated tax payments for the 2012 tax year;
- (iii) Preparation and review of amended federal and state tax returns for U.S. Senior Living Funding, Inc. and USSLF Subco, Inc. for the year ended December 31, 2009; and

**Tax Consulting Services**

- (i) Consulting on tax matters that may arise for which the Debtors seek our advice, both written and oral

**Retention and Fee Application Preparation**

- (i) Retention services - included requesting additional information from Tax Partner to be able to address questions regarding the additional engagement letter filed in the Debtors' matter and resolving concerns regarding same; and
- (ii) Fee application preparation services - the billing procedures required by the Guidelines differ from KPMG-US's normal billing procedures, and as such, this case has required significant effort to (a) compile summary schedules of fees incurred; and (b) draft and finalize the exhibits included in the monthly fee statements.

12. The professional services performed by KPMG-US were in the best interests of the Debtors, its estate and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.



13. During the Compensation Period, KPMG-US billed the Debtors for time expended by professionals based on hourly rates ranging from \$122.50 to \$665.00 per hour. Of the aggregate time expended, 14.0 hours were expended by partners, 47.8 hours were expended by senior managers and managers, 138.0 hours were expended by senior associates, 91.5 hours were expended by associates, and 56.2 were expended by paraprofessionals. During the Compensation Period KPMG-US's blended hourly rate for services provided regarding its discounted fees is \$329.83.

**ACTUAL AND NECESSARY DISBURSEMENTS OF KPMG-US**

14. As set forth on Exhibit D and D1, KPMG-US is not aware of any expenses incurred by KPMG-US during the Compensation Period.

**THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

15. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.* § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded. . .the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;

(E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. The services for which KPMG-US seeks compensation in this Application were necessary for and beneficial to the orderly administration of the Debtors' estate and its rehabilitation and reorganization effort. The Debtors retained KPMG-US as tax consultants to provide it with a variety of necessary services during the course of this case. These services were necessary to and in the best interests of the Debtors' estate and creditors.

17. Accordingly, the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, its estate, and all parties in interest.

18. All of KPMG-US's professionals that rendered services in these proceedings made a deliberate effort to avoid unnecessary duplication of work and time

expended. In certain instances, however, conferences and/or collaboration were necessary among KPMG-US's professionals.

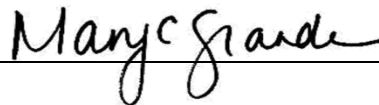
19. In sum, the services rendered by KPMG-US were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

20. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG-US reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG-US reserves the right to seek final approval of the fees and expenses requested herein.

**CONCLUSION**

**WHEREFORE**, KPMG-US respectfully requests that the Court enter an order (i) approving the interim allowance for professional services rendered to the Debtors during the Compensation Period, in the amount of \$102,962.70 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the aggregate of \$0.00; ii) holding that the allowance of such interim compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to KPMG-US's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application; (iii) authorizing and directing the Debtors to pay the fees awarded; (iv) authorizing and directing the Debtors to pay KPMG-US the outstanding holdback amount for the first compensation period in the amount of \$14,200.79<sup>1</sup>; and (v) granting KPMG-US such other and further relief as is just.

Dated: November 21, 2012  
Stamford, Connecticut



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Mary C. Grande  
*Partner*  
KPMG LLP (US)  
Stamford Square  
3001 Summer St  
Stamford, CT 06905-4317  
Tel: (203) 406-8054  
Fax: (203) 643-2135

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<sup>1</sup> This amount reflects a voluntary reduction of \$1,800 by KPMG-US as noted Docket #503, Schedule A, footnote 5.

EXHIBIT A

KPMG Retention Order

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

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<b>IN RE:</b>	: <b>Chapter 11</b>
	:
<b>ARCAPITA BANK B.S.C.(c), et al.,</b>	: <b>Case No. 12-11076 (SHL)</b>
	:
<b>Debtors.</b>	: <b>Jointly Administered</b>
	:
	:
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**ORDER AUTHORIZING THE DEBTORS AND DEBTORS-IN-POSSESSION  
 TO RETAIN AND EMPLOY KPMG LLP (US) AS TAX CONSULTANTS  
NUNC PRO TUNC TO THE PETITION DATE**

Upon the application (the “*Application*”) of the above-captioned Debtors and Debtors-in-possession (collectively, the “*Debtors*”), for the entry of an order pursuant to section 327(a) and of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “*Bankruptcy Code*”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “*Local Rules*”), authorizing them to employ and retain KPMG LLP (“*KPMG-US*”) as tax consultants to the Debtors in the above-captioned chapter 11 cases *nunc pro tunc* to the Petition Date;<sup>1</sup> and upon the Declaration of Mary C. Grande, a CPA and partner at KPMG-US (the “*Declaration*”) in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG-US represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

Code, and that their employment is necessary and in the best interests of the Debtors' estates; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

ORDERED that the Application is granted to the extent set forth herein; and it is further

ORDERED that in accordance with section 327(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014, the Debtors are authorized to employ and retain KPMG-US as tax consultants to the Debtors on the terms set forth in the Application and the Engagement Letter, as modified by this Order; and it is further

ORDERED that all requests of KPMG-US for payment of indemnity pursuant to the Engagement Letter shall be made by means of an application and shall be subject to review by the Court to ensure that the payment of such indemnity conforms to the terms of the Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; and it is further

ORDERED that KPMG-US shall be compensated in accordance with the Engagement Letter, sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; and it is further

ORDERED that the terms and conditions of the Engagement Letters, as modified by this Order, are approved and subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines and any other applicable orders of this Court; and it is further

ORDERED that to the extent the Debtors make payments to KPMG-US on account of fees and expenses incurred in the performance of services pursuant to the Engagement Letter and this Order for the benefit of AIHL or any subsidiary of AIHL, nothing herein shall be construed to affect any claims among the members of the Arcapita Group on account of such payments to KPMG-US; and it is further

ORDERED that notice shall be provided by KPMG-US to the Debtors, the U.S. Trustee and the Committee prior to any increases in the rates set forth in the Application and such notice must be filed with the Court; and it is further

ORDERED that to the extent the Debtors and KPMG-US enter into any additional engagement letter(s), the Debtors will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the United States Trustee and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties object, within 14 days of such new engagement letter(s) being served, to the additional services to be provided by KPMG-US, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order; and it is further

ORDERED that the following terms apply during the pendency of the Debtors' Chapter 11 Cases:

- (a) KPMG-US shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; provided, that to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors shall have no obligation to indemnify KPMG-US, or provide contribution or reimbursement to KPMG-US, for any claim or expense



that is either: (i) judicially determined (the determination having become final) to have arisen from KPMG-US's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) judicially determined (the determination having become final), based on a breach of KPMG-US's contractual obligations to the Debtor; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing to be a claim or expense for which KPMG-US should not receive indemnity, contribution or reimbursement under the terms of KPMG-US's retention by the Debtors pursuant to the terms of the Engagement Letters and Application, as modified by this Order; and

- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG-US believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG-US must file an application therefor in this Court. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG-US for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG-US. All parties in interest shall retain the right to object to any demand by KPMG-US for indemnification, contribution or reimbursement; and it is further

ORDERED that the Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG-US's Standard Terms and Conditions for Advisory and Tax Services (the "*Standard Terms and Conditions*"), including providing written notice to KPMG-US prior to disseminating or advancing any of KPMG-US's advice, recommendations, information, or work product to third parties; and it is further

ORDERED that during the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted; and it is further

ORDERED that notwithstanding anything in the Application or the Engagement Letter to the contrary, prior to the earlier of (i) entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, this Court shall retain exclusive jurisdiction over all matters arising out of and/or pertaining to KPMG-US's engagement; and it is further

ORDERED that during the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: July 11, 2012  
New York, New York

/s/ Sean H. Lane  
THE HONORABLE SEAN H. LANE  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

Arcapita Bank B.S.C. (c)  
Summary Of Hours and Fees Incurred By Professional  
August 1, 2012 through October 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	14.0	\$ 665.00	\$ 9,310.00
DeCairano,Jill M	Senior Manager	36.0	\$ 507.50	\$ 18,270.00
DeCairano,Jill M	Senior Manager	3.5	\$ 580.00 <sup>(1)</sup>	\$ 2,030.00
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Tatum,Pamela Renea	Senior Associate	24.7	\$ 364.00	\$ 8,990.80
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Lewis, Kimberlyetta R	Associate	0.5	\$ 245.00	\$ 122.50
VanRossem,Michael Charles	Associate	1.1	\$ 280.00 <sup>(1)</sup>	\$ 308.00
Chigurupati, Vijaya	Paraprofessional	56.2	\$ 122.50	\$ 6,884.50

**Total Hours and Fees**

347.5

\$ 108,382.70

Subtotal - Discounted Fees

\$ 108,382.70

Less Reduction due to compliance fees inadvertently charged in July fee statement

\$ (3,920.00) <sup>(2)</sup>

Voluntary Reduction for Fee Application Preparation Services

\$ (1,500.00)

**Total Discounted Fees**

\$ 102,962.70

Out of Pocket Expenses

\$ -

**Net Requested Fees & Out of Pocket Expenses**

\$ 102,962.70

**Hourly Blended Rate**

\$ 329.83

<sup>(1)</sup> This work relates to tax consulting services and as such the tax consulting rates apply.

<sup>(2)</sup> This adjustment is necessary to correct compliance fees inadvertently charged in the July Fee Statement. To the extent further detail is necessary, KPMG-US would be happy to provide such detail.

**EXHIBIT C**

Arcapita Bank B.S.C. (c)  
Summary of Hours and Fees Incurred by Category  
August 1, 2012 through October 31, 2012

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Compliance Services	E1	303.4	\$ 86,876.30
Retention Preparation	E2	1.3	\$ 639.60
Fee Application Preparation	E3	29.7	\$ 9,950.80
Tax Consulting Services	E4	13.1	\$ 5,496.00
	<b>Total</b>	<b>347.5</b>	<b>\$ 102,962.70</b>

**EXHIBIT D**

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

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

**EXHIBIT D1**

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

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

**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
DeCairano,Jill M	01-Aug-12	Senior manager review of the 2011 Longwood Holding Company workpapers.	0.5	\$507.50	\$ 253.75
DeCairano,Jill M	01-Aug-12	Senior manager review of the 2011 Longwood Holding Company tax returns.	0.5	\$507.50	\$ 253.75
DeCairano,Jill M	01-Aug-12	Senior manager review of the 2011 OSP Holding Company workpapers.	2.0	\$507.50	\$ 1,015.00
Chigurupati, Vijaya	01-Aug-12	Prepare the 2011 Palatine Properties workpapers.	3.6	\$122.50	\$ 441.00
DeCairano,Jill M	01-Aug-12	Senior manager review of the 2011 Pond Bay federal and state returns.	1.0	\$507.50	\$ 507.50
DeCairano,Jill M	01-Aug-12	Call with client in regard to the preparation of the 2011 US Senior Living Inc. & Subs tax return.	2.0	\$507.50	\$ 1,015.00
Ford,James H	01-Aug-12	Research the CT51 filing requirement and fixed minimum fee for members of a combined group related to US Senior Living Inc & Subs.	1.0	\$318.50	\$ 318.50
Kim,Dale Y	01-Aug-12	Assisted with the CA Net Operating Loss (NOL) presentation on return schedules and NYC fixed dollar minimum tax imposition rules regarding US Senior Living Funding Inc & Subs.	1.0	\$430.50	\$ 430.50
Grande,Mary C.	02-Aug-12	Partner review of the 2011 Longwood Holding Company tax returns.	1.0	\$665.00	\$ 665.00
Beel,Ryan C	02-Aug-12	Senior associate review of the 2011 Pond Bay workpapers.	1.0	\$318.50	\$ 318.50
Beel,Ryan C	02-Aug-12	Senior associate review of the 2011 Pond Bay federal and state returns.	1.0	\$318.50	\$ 318.50
Grande,Mary C.	03-Aug-12	Partner review of the 2011 La Mesa Holding Company tax returns.	1.0	\$665.00	\$ 665.00

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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August 1, 2012 through October 31, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
DeCairano,Jill M	03-Aug-12	Senior manager review of the 2011 Palatine Properties workpapers.	1.0	\$507.50	\$ 507.50
DeCairano,Jill M	03-Aug-12	Senior manager review of the 2011 Palatine Properties returns.	1.0	\$507.50	\$ 507.50
Lewis, Kimberlyetta R	06-Aug-12	Update the 1120x proforma federal return for US Senior Living Inc. amended 2009 tax return.	0.5	\$245.00	\$ 122.50
Chigurupati, Vijaya	06-Aug-12	Update the 2011 Palatine Properties workpapers for the updated trial balance provided by the client.	3.0	\$122.50	\$ 367.50
Kim,Dale Y	06-Aug-12	Final review of the necessary state attachments and NOL/apportionment schedules regarding US Senior Living Funding Inc & Subs.	0.5	\$430.50	\$ 215.25
Chigurupati, Vijaya	07-Aug-12	Update the 2011 Longwood Holding Company federal return based on manager review	0.5	\$122.50	\$ 61.25
Chigurupati, Vijaya	07-Aug-12	Update the 2011 OSP Holding Company workpapers for the updated trial balance provided by the client.	2.2	\$122.50	\$ 269.50
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 federal return workpapers for La Mesa Holding Company.	1.5	\$318.50	\$ 477.75
Chigurupati, Vijaya	08-Aug-12	Revise the 2011 La Mesa Holding Company workpapers based on manager review.	2.0	\$122.50	\$ 245.00
Chigurupati, Vijaya	08-Aug-12	Revised the 2011 La Mesa Holding Company federal return based on manager review.	2.2	\$122.50	\$ 269.50
Beel,Ryan C	08-Aug-12	Update the 2011 Longwood Holding Company federal return for review comments.	1.5	\$318.50	\$ 477.75



**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Chigurupati, Vijaya	08-Aug-12	Update the 2011 OSP Holding Company federal and state returns as a result of the updated trial balance provided by the client.	3.5	\$122.50	\$ 428.75
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 Palatine Properties workpapers.	2.5	\$318.50	\$ 796.25
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 Palatine Properties federal and state returns.	2.5	\$318.50	\$ 796.25
Chigurupati, Vijaya	09-Aug-12	Associate prepared tax return for 2011 palatine properties.	1.2	\$122.50	\$ 147.00
Chigurupati, Vijaya	10-Aug-12	Associate preparation of the 2012 third quarter estimate calculation for US Senior Living Funding Inc & Subs.	0.2	\$122.50	\$ 24.50
DeCairano,Jill M	10-Aug-12	Senior manager review of the Orlando tax returns.	1.0	\$507.50	\$ 507.50
Beel,Ryan C	10-Aug-12	Senior associate review of the 2011 OSP Holding Company federal and state tax returns.	3.0	\$318.50	\$ 955.50
Chigurupati, Vijaya	13-Aug-12	Associate preparation of the 2012 third quarter estimate calculation for US Senior Living Funding Inc & Subs.	1.0	\$122.50	\$ 122.50
Chigurupati, Vijaya	13-Aug-12	Associate preparation of the 2011 workpapers for Aspen Valley tax return.	1.3	\$122.50	\$ 159.25
Beel,Ryan C	13-Aug-12	Update the 2011 OSP Holding Company federal and state tax returns for review comments.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	13-Aug-12	Update the 2011 Palatine Properties tax returns for review comments.	1.0	\$318.50	\$ 318.50

**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Marini,Catherine T.	13-Aug-12	Initial senior associate review of the 2011 US Senior Living Inc. & Subs workpapers for 2011 tax return.	1.3	\$318.50	\$ 414.05
Chigurupati, Vijaya	14-Aug-12	Associate preparation of the 2011 tax return for Aspen Valley and changes to workpapers as a result of senior review.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	14-Aug-12	Continue Associate preparation of the 2011 tax return for Aspen Valley and changes to workpapers as a result of senior review.	1.3	\$122.50	\$ 159.25
LeDoux,Cori Lynn	14-Aug-12	Prepare the 2011 US Senior Living Inc. & Subs federal workpapers.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	14-Aug-12	Continue to prepare the 2011 US Senior Living Inc. & Subs federal workpapers.	1.1	\$245.00	\$ 269.50
Marini,Catherine T.	14-Aug-12	Senior associate review of the 2011 US Senior Living Inc workpapers.	2.5	\$318.50	\$ 796.25
Chigurupati, Vijaya	15-Aug-12	Revised the 2011 OSP tax return per manager review.	1.0	\$122.50	\$ 122.50
LeDoux,Cori Lynn	15-Aug-12	Update the 2011 US Senior Living Inc. & Subs workpapers as a result of senior review.	1.0	\$245.00	\$ 245.00
Marini,Catherine T.	15-Aug-12	Senior associate review of the 2011 USSLF workpapers.	2.5	\$318.50	\$ 796.25
Beel,Ryan C	16-Aug-12	Senior associate review of the 2011 Aspen Valley workpapers.	1.0	\$318.50	\$ 318.50

**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Chigurupati, Vijaya	16-Aug-12	Prepare the Joint Venture investment roll forward for purposes of preparing the 2011 tax return for Aspen Valley.	0.3	\$122.50	\$ 36.75
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Aspen Valley federal and state returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 La Mesa Holding Company tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Longwood Holding Company tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Orlando conversion, Orlando development and Orlando residential tax returns.	1.0	\$665.00	\$ 665.00
Chigurupati, Vijaya	16-Aug-12	Update the 2011 OSP Holding Company returns for review comments.	0.2	\$122.50	\$ 24.50
Beel,Ryan C	16-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers.	1.5	\$318.50	\$ 477.75
Chigurupati, Vijaya	17-Aug-12	Update the 2011 OSP Holding Company returns for review comments.	2.0	\$122.50	\$ 245.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 Palatine Properties tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 Pond Bay tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 US Senior Living Inc & Subs tax returns.	1.0	\$665.00	\$ 665.00
LeDoux,Cori Lynn	19-Aug-12	Prepare the 2012 third quarter estimates for USSLF Subco.	2.9	\$245.00	\$ 710.50

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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August 1, 2012 through October 31, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Marini,Catherine T.	20-Aug-12	Review 2012 third quarter estimates for US Senior Living Inc. & Subs.	2.0	\$318.50	\$ 637.00
LeDoux,Cori Lynn	20-Aug-12	Update the 2011 USSLF Subco tax returns for review comments	3.1	\$245.00	\$ 759.50
LeDoux,Cori Lynn	20-Aug-12	Update the 2011 US Senior Living Inc. tax returns for review comments.	2.9	\$245.00	\$ 710.50
Marini,Catherine T.	20-Aug-12	Senior Associate review of the US Senior Living tax return workpapers.	3.8	\$318.50	\$ 1,210.30
Marini,Catherine T.	20-Aug-12	Continue Senior Associate review of the US Senior Living tax return workpapers.	0.7	\$318.50	\$ 222.95
LeDoux,Cori Lynn	21-Aug-12	Prepare the 2011 USSLF federal tax returns.	2.1	\$245.00	\$ 514.50
LeDoux,Cori Lynn	22-Aug-12	Prepare the 2011 USSLF state tax returns.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	24-Aug-12	Prepare the 2011 US Senior Living state tax returns.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	25-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	25-Aug-12	Continue to prepare the 2011 US Senior Living state tax returns.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	26-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.1	\$245.00	\$ 759.50
LeDoux,Cori Lynn	26-Aug-12	Update the 2011 USSLF state tax returns for review comments.	1.4	\$245.00	\$ 343.00
Beel,Ryan C	27-Aug-12	Senior associate review of the 2011 Aspen Valley workpapers and revised for review comments.	3.8	\$318.50	\$ 1,210.30

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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August 1, 2012 through October 31, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Beel,Ryan C	27-Aug-12	Senior associate review of the 2011 Aspen Valley returns.	3.2	\$318.50	\$ 1,019.20
LeDoux,Cori Lynn	27-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	27-Aug-12	Continue to prepare the 2011 US Senior Living state tax returns.	1.4	\$245.00	\$ 343.00
Chigurupati, Vijaya	28-Aug-12	Prepare the 2011 Chicago Condo federal workpapers.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	28-Aug-12	Associate preparation of the 2011 Waverly workpapers.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	28-Aug-12	Continue Associate preparation of the 2011 Waverly workpapers.	0.7	\$122.50	\$ 85.75
LeDoux,Cori Lynn	28-Aug-12	Prepare the 2011 US Senior Living LLC CA return.	2.3	\$245.00	\$ 563.50
Marini,Catherine T.	28-Aug-12	Senior Associate review of the USSLF Subco.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	29-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers.	2.9	\$318.50	\$ 923.65
Beel,Ryan C	29-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers federal return.	1.1	\$318.50	\$ 350.35
Chigurupati, Vijaya	29-Aug-12	Update the 2011 Pond Bay returns for review comments.	0.8	\$122.50	\$ 98.00
LeDoux,Cori Lynn	29-Aug-12	Prepare the US Senior Living Inc. & Subs workpapers.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	29-Aug-12	Continue to prepare the US Senior Living Inc. & Subs workpapers.	3.9	\$245.00	\$ 955.50

**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Marini,Catherine T.	29-Aug-12	Senior Associate review of the US Senior Living state returns.	2.0	\$318.50	\$ 637.00
Marini,Catherine T.	29-Aug-12	Senior Associate review of the US Senior Living LLC CA return.	1.0	\$318.50	\$ 318.50
Chigurupati, Vijaya	30-Aug-12	Review KPMG link to confirm all appropriate approvals have been received to deliver tax returns to client.	0.2	\$122.50	\$ 24.50
Chigurupati, Vijaya	30-Aug-12	Associate preparation of the 2011 Outlet Center state tax returns.	3.3	\$122.50	\$ 404.25
Chigurupati, Vijaya	30-Aug-12	Continue Associate preparation of the 2011 Outlet Center state tax returns.	1.0	\$122.50	\$ 122.50
LeDoux,Cori Lynn	30-Aug-12	Prepare the US Senior Living Inc. & Subs workpapers.	0.7	\$245.00	\$ 171.50
Chigurupati, Vijaya	01-Sep-12	Preparing tax return workpapers for Outlet Funding.	0.3	\$122.50	\$ 36.75
Chigurupati, Vijaya	02-Sep-12	Preparation of tax return workpapers and prepare fed and state tax return for Outlet Funding.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	02-Sep-12	Continue preparation of tax return workpapers and prepare fed and state tax return for Outlet Funding.	1.1	\$122.50	\$ 134.75
Chigurupati, Vijaya	03-Sep-12	Revise the state returns for Outlet Funding.	2.3	\$122.50	\$ 281.75
Marini,Catherine T.	04-Sep-12	Review consolidated tax return workpapers for US Senior Living Inc and Subs.	2.0	\$318.50	\$ 637.00
LeDoux,Cori Lynn	06-Sep-12	Revise the La Mesa Federal & CA returns.	1.9	\$245.00	\$ 465.50
LeDoux,Cori Lynn	07-Sep-12	Prepare state returns for US Senior Living Funding.	3.9	\$245.00	\$ 955.50

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Chigurupati, Vijaya	08-Sep-12	Preparation of federal tax return workpapers and return for Waverly Holdings.	2.0	\$122.50	\$ 245.00
Chigurupati, Vijaya	10-Sep-12	Revisions to tax return workpapers for Waverly Holdings based on senior level review.	1.8	\$122.50	\$ 220.50
DeCairano,Jill M	10-Sep-12	Review Q3 estimates for all entities.	3.1	\$507.50	\$ 1,573.25
DeCairano,Jill M	10-Sep-12	Continue to review Q3 estimates for all entities.	0.9	\$507.50	\$ 456.75
DeCairano,Jill M	10-Sep-12	Manager review of tax returns and workpapers for Outlet Funding.	3.9	\$507.50	\$ 1,979.25
DeCairano,Jill M	10-Sep-12	Continue Manager review of tax returns and workpapers for Outlet Funding.	1.1	\$507.50	\$ 558.25
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Aspen Valley.	1.0	\$245.00	\$ 245.00
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Outlet Funding.	1.4	\$245.00	\$ 343.00
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for OSP.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Chicago Condo.	0.9	\$245.00	\$ 220.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for US Senior Living.	2.1	\$245.00	\$ 514.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for USSLF Subco.	1.9	\$245.00	\$ 465.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Orlando Conversion.	1.1	\$245.00	\$ 269.50

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Orlando Development.	0.9	\$245.00	\$ 220.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Palatine.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	10-Sep-12	Prepare Q3 estimate workpapers for Waverly Holdings.	1.0	\$245.00	\$ 245.00
Marini,Catherine T.	10-Sep-12	Review changes to state tax return workpapers for US Senior Living Funding Inc.	3.9	\$318.50	\$ 1,242.15
Marini,Catherine T.	10-Sep-12	Review changes to state tax return workpapers for US Senior Living Funding Inc.	1.1	\$318.50	\$ 350.35
Grande,Mary C.	11-Sep-12	Partner review of the tax returns for US Senior Living Funding Inc and Subs.	1.9	\$665.00	\$ 1,263.50
LeDoux,Cori Lynn	11-Sep-12	Prepare consolidated tax return workpapers for US Senior Living Funding.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	11-Sep-12	Continue to prepare consolidated tax return workpapers for US Senior Living Funding.	2.6	\$245.00	\$ 637.00
Marini,Catherine T.	11-Sep-12	Review changes to state tax returns for USSLF Subco (review of 5 state returns).	3.9	\$318.50	\$ 1,242.15
Marini,Catherine T.	11-Sep-12	Review changes to state tax returns for USSLF Subco (review of 5 state returns).	1.1	\$318.50	\$ 350.35
Beel,Ryan C	12-Sep-12	Senior review of the tax return and workpapers for Waverly Holdings (federal and New York returns).	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	12-Sep-12	Continue Senior review of the tax return and workpapers for Waverly Holdings (federal and New York returns).	2.2	\$318.50	\$ 700.70



**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Beel,Ryan C	12-Sep-12	Continue Senior review of the tax return and workpapers for Waverly Holdings (federal and New York returns).	1.9	\$318.50	\$ 605.15
Grande,Mary C.	12-Sep-12	Partner review of tax return and workpapers for revised La Mesa tax return.	1.1	\$665.00	\$ 731.50
LeDoux,Cori Lynn	12-Sep-12	Prepare consolidated state tax returns for US Senior Living Funding.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	12-Sep-12	Continue to prepare consolidated state tax returns for US Senior Living Funding.	1.6	\$245.00	\$ 392.00
Marini,Catherine T.	12-Sep-12	Review changes to consolidated tax return workpapers for US Senior Living Inc and Subs (review of 5 state returns).	3.9	\$318.50	\$ 1,242.15
Marini,Catherine T.	12-Sep-12	Continue to review changes to consolidated tax return workpapers for US Senior Living Inc and Subs (review of 5 state returns).	3.9	\$318.50	\$ 1,242.15
Marini,Catherine T.	12-Sep-12	Continue to review changes to consolidated tax return workpapers for US Senior Living Inc and Subs (review of 5 state returns).	2.2	\$318.50	\$ 700.70
Beel,Ryan C	13-Sep-12	Senior review of the tax return and workpapers for Chicago Condo (federal and Illinois state).	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	13-Sep-12	Continue Senior review of the tax return and workpapers for Chicago Condo (federal and Illinois state).	1.1	\$318.50	\$ 350.35
Beel,Ryan C	13-Sep-12	Review changes to tax return for Outlet Funding as a result of manager review comments.	3.0	\$318.50	\$ 955.50

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
LeDoux,Cori Lynn	13-Sep-12	Revise the consolidated Federal return based on senior review for US Senior Living Funding.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	13-Sep-12	Continue to revise the consolidated Federal return based on senior review for US Senior Living Funding.	1.1	\$245.00	\$ 269.50
Marini,Catherine T.	13-Sep-12	Review changes to consolidated tax return workpapers for US Senior Living Inc and Subs based on manager review.	3.0	\$318.50	\$ 955.50
Beel,Ryan C	14-Sep-12	Review of changes made to the Federal and Illinois tax return for Chicago based on senior review.	3.9	\$318.50	\$ 1,242.15
Beel,Ryan C	14-Sep-12	Review of changes made to the Federal and NYS tax return for Waverly holdings based on senior review.	2.1	\$318.50	\$ 668.85
DeCairano,Jill M	14-Sep-12	Manager review of tax return and workpapers for Chicago Condo.	1.9	\$507.50	\$ 964.25
DeCairano,Jill M	14-Sep-12	Manager review of tax return and workpapers for Waverly Holdings.	2.1	\$507.50	\$ 1,065.75
Grande,Mary C.	14-Sep-12	Partner review of Outlet Funding tax returns.	0.9	\$665.00	\$ 598.50
Grande,Mary C.	14-Sep-12	Partner review of tax return and workpapers for Waverly Holdings.	1.1	\$665.00	\$ 731.50
LeDoux,Cori Lynn	14-Sep-12	E-file federal return for US Senior Living Funding Inc and Subs.	1.0	\$245.00	\$ 245.00
Chigurupati, Vijaya	17-Sep-12	Preparation of documentation for tax return workpapers for Waverly Holdings.	0.8	\$122.50	\$ 98.00

**EXHIBIT E1**

Arcapita Bank B.S.C. (c)  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Chigurupati, Vijaya	17-Sep-12	Revise the tax return for Waverly Holdings based on senior level review.	0.8	\$122.50	\$ 98.00
DeCairano,Jill M	17-Sep-12	Review state returns (AZ, CA, IL) for US Senior living Inc and Subs.	3.2	\$507.50	\$ 1,624.00
DeCairano,Jill M	17-Sep-12	Continue to review state returns (AZ, CA, IL) for US Senior living Inc and Subs.	0.8	\$507.50	\$ 406.00
LeDoux,Cori Lynn	17-Sep-12	Revise the state returns based on senior review for US Senior Living Funding.	2.9	\$245.00	\$ 710.50
Beel,Ryan C	21-Sep-12	Preparation of documentation for tax return workpapers for Chicago Condo.	2.1	\$318.50	\$ 668.85
LeDoux,Cori Lynn	21-Sep-12	Revise the state returns, based on senior review, for USSLF Subco.	1.6	\$245.00	\$ 392.00
Beel,Ryan C	24-Sep-12	Revise the Chicago Condo Illinois tax return based on manager review.	1.9	\$318.50	\$ 605.15
DeCairano,Jill M	27-Sep-12	Review documentation for workpapers for US Senior Living Funding Inc and Subs.	3.1	\$507.50	\$ 1,573.25
DeCairano,Jill M	27-Sep-12	Continue to review documentation for workpapers for US Senior Living Funding Inc and Subs.	0.9	\$507.50	\$ 456.75
DeCairano,Jill M	02-Oct-12	Senior Manager review of the state return due on 10/15 for US Senior Living Inc. & Subs.	3.1	\$507.50	\$ 1,573.25
DeCairano,Jill M	02-Oct-12	Continue Senior Manager review of the state return due on 10/15 for US Senior Living Inc. & Subs.	0.9	\$507.50	\$ 456.75
LeDoux,Cori Lynn	10-Oct-12	Associate updates for review comments on state returns for U.S. Senior Living Inc. & Subs.	1.5	\$245.00	\$ 367.50

**EXHIBIT E1**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Beel,Ryan C	18-Oct-12	Senior Associate preparation of Missouri Form MO-1120 for the 2005 tax year for Outlet Center Funding, Inc in response to a Missouri notice.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	19-Oct-12	Update the Missouri Form MO-1120 and response letter to Missouri notice.	0.5	\$318.50	\$ 159.25
Beel,Ryan C	24-Oct-12	Prepared Form 966 for Longwood Holding Company, Inc.	2.7	\$318.50	\$ 859.95
Beel,Ryan C	24-Oct-12	Correspondence with King & Spalding in order to receive proper information to prepare Form 966 for Longwood Holding Company, Inc.	0.3	\$318.50	\$ 95.55
Marini,Catherine T.	10-Oct-12	Senior Associate review of updates for review comments on state returns for U.S. Senior Living Inc. & Subs.	0.5	\$318.50	\$ 159.25
DeCairano,Jill M	15-Oct-12	Senior Manager finalization of documentation for tax return workpapers for US Senior Living Inc. & Subs.	2.0	\$507.50	\$ 1,015.00
<b>Subtotal Tax Compliance Services</b>					<b><u>\$90,796.30</u></b>
<b>Less Reduction due to fees inadvertently charged</b>					<b><u>\$(3,920.00)</u> <sup>(1)</sup></b>
<b>Total Tax Compliance Services</b>			<b><u>303.4</u></b>	<b><u>\$86,876.30</u></b>	

<sup>(1)</sup> This adjustment is necessary to correct compliance fees inadvertently charged in the July Fee Statement. To the extent further detail is necessary, KPMG-US would be happy to provide such detail.

**EXHIBIT E2**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Sellers,Monica	08-Aug-12	Transmit emails to tax team and OGC regarding questions on new engagement letter posed by Millbank via Debtors' counsel; request responses from internal team.	0.1	\$492.00	\$ 49.20
Sellers,Monica	09-Aug-12	Follow-up with Debtors' counsel and US team regarding request from Millbank.	0.1	\$492.00	\$ 49.20
Sellers,Monica	13-Aug-12	Continue to respond and forward emails from S. Liu (GD&C) to tax team and OGC regarding requests for information regarding tax services. Request information from Tax Team to address UCC questions.	0.5	\$492.00	\$ 246.00
Sellers,Monica	20-Aug-12	Prepare for and attend call regarding UCC concerns with services in retention supplemental.	0.6	\$492.00	\$ 295.20
<b>Total Retention Preparation</b>			<b>1.3</b>		<b>\$ 639.60</b>

**EXHIBIT E3**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Sellers,Monica	04-Sep-12	Discussion with S. Carlin regarding go-forward on fee application. Transmit and receive communication from Debtors' counsel regarding upcoming fee application hearing and go-forward procedures; request update regarding US Trustee questions on fee application compensation.	0.4	\$492.00	\$ 196.80
Sellers,Monica	05-Sep-12	Attend Interim Hearing regarding fee applications. 0.7 Call to R. Morrissey regarding KPMG US fee application. 0.1 Transmit communication to M. Grande regarding Judge's ruling and hearing outcome. 0.1	0.9	\$492.00	\$ 442.80
Sellers,Monica	06-Sep-12	Attend Interim Hearing regarding fee applications. 0.7 Call to R. Morrissey regarding KPMG US fee application. 0.1 Transmit communication to M. Grande regarding Judge's ruling and hearing outcome. 0.1	0.3	\$492.00	\$ 147.60
Tatum,Pamela Renea	12-Sep-12	Review information requested by Debtors Counsel regarding the first interim application and respond to same.	0.2	\$364.00	\$ 72.80
Tatum,Pamela Renea	14-Sep-12	Compile the August task descriptions and incorporate into the fee statement.	2.1	\$364.00	\$ 764.40
Tatum,Pamela Renea	14-Sep-12	Prepare the exhibits to incorporate into the August fee statement.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	18-Sep-12	Prepare the August fee statement and provide to the Tax Manager and Partner for review.	1.1	\$364.00	\$ 400.40
Sellers,Monica	18-Sep-12	Include most recent data regarding specific task descriptions into fee statement.	0.6	\$492.00	\$ 295.20

**EXHIBIT E3**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tatum,Pamela Renea	20-Sep-12	Incorporate the most recent information received from the tax manager into the August fee statement exhibits.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	20-Sep-12	Finalize the August fee statement and forward to Debtor's Counsel to file and serve.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	07-Aug-12	Compiling the July task descriptions and incorporate into the fee statement.	1.5	\$364.00	\$ 546.00
Tatum,Pamela Renea	08-Aug-12	Continue to compile the July task descriptions and submit questions to Manager to clear.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	08-Aug-12	Incorporate most recent information received from D. DeCairano (KPMG US) into the July monthly fee statement.	0.4	\$364.00	\$ 145.60
Tatum,Pamela Renea	08-Aug-12	Update the July fee statement which includes, adding professionals and updating the billing rates.	0.6	\$364.00	\$ 218.40
Tatum,Pamela Renea	08-Aug-12	Transmit July draft fee statement to M. Sellers (KPMG) for review.	0.1	\$364.00	\$ 36.40
Tatum,Pamela Renea	09-Aug-12	Incorporate most recent information received from M. Sellers' (KPMG US) into the July monthly fee statement.	0.9	\$364.00	\$ 327.60
Sellers,Monica	09-Aug-12	Provide updated information for exhibits to be included in monthly fee statement.	0.4	\$492.00	\$ 196.80
Tatum,Pamela Renea	10-Aug-12	Prepare the first interim fee application for the period of March 19, 2012 through July 31, 2012.	0.9	\$364.00	\$ 327.60
Tatum,Pamela Renea	10-Aug-12	Prepare the Consolidated Exhibits related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.4	\$364.00	\$ 145.60

**EXHIBIT E3**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tatum,Pamela Renea	10-Aug-12	Continue to prepare the narrative related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	1.4	\$364.00	\$ 509.60
Tatum,Pamela Renea	10-Aug-12	Incorporate additional information into the June fee statement with respect to the compliance billing rates.	0.3	\$364.00	\$ 109.20
Tatum,Pamela Renea	10-Aug-12	Incorporate most recent information received into the July fee statement based on discussions with the tax manager and forward for review.	0.6	\$364.00	\$ 218.40
Sellers,Monica	13-Aug-12	Provide updated information for exhibits to be included in monthly fee statement.	0.3	\$492.00	\$ 147.60
Sellers,Monica	13-Aug-12	Provide updated information for exhibits and narrative to be included in interim fee application.	0.3	\$492.00	\$ 147.60
Tatum,Pamela Renea	14-Aug-12	Incorporate most recent information received from M. Sellers' (KPMG US) into the July monthly fee statement.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	14-Aug-12	Continue to prepare the narrative related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	1.2	\$364.00	\$ 436.80
Tatum,Pamela Renea	14-Aug-12	Continue to prepare the Consolidated Exhibits related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	14-Aug-12	Finalize the July fee statement and forward to Debtor's Counsel to file and serve.	0.2	\$364.00	\$ 72.80
Tatum,Pamela Renea	14-Aug-12	Prepare the certification related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.4	\$364.00	\$ 145.60



**EXHIBIT E3**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tatum,Pamela Renea	14-Aug-12	Finalize the draft documents relating to the First Interim fee application for the period of March 19, 2012 through July 31, 2012 and forward to M. Sellers (KPMG) for review.	0.3	\$364.00	\$ 109.20
Sellers,Monica	14-Aug-12	Prior to finalization, approve July fee statement documents.	0.4	\$492.00	\$ 196.80
Sellers,Monica	14-Aug-12	Prior to finalization, approve interim fee application documents.	0.4	\$492.00	\$ 196.80
Tatum,Pamela Renea	15-Aug-12	Incorporate additional information received relating to the interim fee application, narrative and certification, provided by M. Sellers (KPMG US).	1.3	\$364.00	\$ 473.20
Tatum,Pamela Renea	15-Aug-12	Prepare and forward the first interim fee application, narrative, certification and other related documents to the Tax partner and manager for review.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	15-Aug-12	Revise the narrative based on J. DeCairano's (KPMG) review comments.	0.2	\$364.00	\$ 72.80
Sellers,Monica	15-Aug-12	Provide additional footnote language to be included in interim fee application.	0.4	\$492.00	\$ 196.80
Sellers,Monica	30-Aug-12	Review email received from Debtors' counsel (S. Liu) regarding US Trustee's comments to interim fee application; review fee application to assist in determining potential issue.	0.1	\$492.00	\$ 49.20
Sellers,Monica	31-Aug-12	Transmit communication to S. Liu (Debtors' counsel) to request further clarification regarding US Trustee question on interim fee application.	0.1	\$492.00	\$ 49.20
Tatum,Pamela Renea	11-Oct-12	Compile the September task descriptions and incorporate into the fee statement.	1.9	\$364.00	\$ 691.60

**EXHIBIT E3**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Tatum,Pamela Renea	11-Oct-12	Prepare the exhibits to incorporate into the September fee statement.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	15-Oct-12	Prepare the September fee statement and provide to the Tax Manager and Partner for review.	1.8	\$364.00	\$ 655.20
Tatum,Pamela Renea	19-Oct-12	Incorporate the most recent information received from the tax manager into the September fee statement exhibits.	0.7	\$364.00	\$ 254.80
Sellers,Monica	25-Oct-12	Incorporate most recent information into fee application prior to its finalization.	0.2	\$492.00	\$ 98.40
Sellers,Monica	26-Oct-12	Continue to incorporate most recent information into fee application prior to its finalization.	0.2	\$492.00	\$ 98.40
Tatum,Pamela Renea	31-Oct-12	Finalize the September fee statement and forward to Debtor's Counsel to file and serve.	0.2	\$364.00	\$ 72.80
<b>Subtotal Fee Application Preparation</b>					<b><u>\$11,450.80</u></b>
Less Voluntary Reduction					\$ (1,500.00) <sup>(1)</sup>
<b>Total Fee Application Preparation</b>			<b><u>29.7</u></b>		<b><u>\$ 9,950.80</u></b>

<sup>(1)</sup> KPMG-US acknowledges that the billing procedures required by the US Trustee Guidelines differ from KPMG-US's normal billing procedures and as such, this case has required significant effort to (a) prepare the First Interim Fee Application (b) compile the monthly fee statement's summary schedules of fees incurred, and (c) draft the schedules included in the monthly fee statement. Even though the time incurred, during this interim period, is considered reasonable and customary, we provided a voluntary reduction for the fee application preparation in the amount of \$1,500.00.

**EXHIBIT E4**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
DeCairano,Jill M	01-Aug-12	Conference call with M. Casey (Arcapita), C. Millet, J. Makuch, G. Chastain, J. Gordon, C. Linton (all Kings & Spalding) in regard to the US Assisted Living III IRS notice.	1.5	\$ 580.00	\$ 870.00
Rubin,Tara D.	11-Oct-12	Senior Associate review to updates to 2010 and 2011 Missouri notices for Outlet Center Funding.	0.5	\$ 364.00	\$ 182.00
VanRossem,Michae l Charles	11-Oct-12	Drafting response to Missouri state notice for Outlet Center Funding.	1.1	\$ 280.00	\$ 308.00
Rubin,Tara D.	12-Oct-12	Senior Associate review to updates to 2010 and 2011 Missouri notices for Outlet Center Funding.	1.0	\$ 364.00	\$ 364.00
DeCairano,Jill M	15-Oct-12	Senior Manager review of the Missouri state notices for Outlet Center Funding.	2.0	\$ 580.00	\$1,160.00
Beel,Ryan C	16-Oct-12	Reviewed Georgia Department of Revenue notice for Outlet Center Funding, Inc.	0.5	\$ 364.00	\$ 182.00
Beel,Ryan C	16-Oct-12	Called GA representative to discuss notice for Outlet Center Funding Inc.	1.0	\$ 364.00	\$ 364.00
Beel,Ryan C	16-Oct-12	Communicate with client regarding the status of the GA notice for Outlet Center Funding Inc.	0.5	\$ 364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Review Missouri Department of Revenue notices for Outlet Center Funding, Inc.	0.5	\$ 364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Spoke to state representative in regards to Missouri Department of Revenue notices for Outlet Center Funding Inc.	0.5	\$ 364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Discussion with D. Kim (KPMG) regarding Missouri notice and 2005 Missouri Form MO-1120 for Outlet Center Funding, Inc.	0.5	\$ 364.00	\$ 182.00

**EXHIBIT E4**

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

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Kim,Dale Y	17-Oct-12	Discussion with R. Beel (KPMG) regarding Missouri notice and 2005 Missouri Form MO-1120 for Outlet Center Funding, Inc.	0.5	\$ 492.00	\$ 246.00
Beel,Ryan C	26-Oct-12	Senior Associate review of the IL notice regarding the US Assisted Living Facilities III	1.0	\$ 364.00	\$ 364.00
Beel,Ryan C	26-Oct-12	Research late payment penalties and interest for IL per the IL notice for US Assisted Living Facilities III.	1.0	\$ 364.00	\$ 364.00
Beel,Ryan C	31-Oct-12	Spoke to IL state representative regarding IL notice for U.S. Senior Living Inc. & Subs.	0.5	\$ 364.00	\$ 182.00
Beel,Ryan C	31-Oct-12	Update Form IL-1120 and fax to IRS in response to IL notice for U.S. Senior Living Inc. & Subs.	0.5	\$ 364.00	\$ 182.00
<b>Total Tax Consulting Services</b>			<b>13.1</b>		<b>\$5,496.00</b>

**EXHIBIT F**

**Certification**

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

----- X  
: **In re:** :  
: **Chapter 11** :  
: **ARCAPITA BANK B.S.C.(c), et al.,** : **Case No. 12-11076 (SHL)** :  
: **Debtors.** : **Jointly Administered** :  
----- X

**CERTIFICATION PURSUANT TO  
ADMINISTRATIVE ORDER RE: GUIDELINES  
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS  
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Mary C. Grande, certify as follows:

1. I am a Certified Public Accountant and a partner of KPMG LLP (US) (“KPMG-US”), a professional services firm.
2. By Order dated July 11, 2012, KPMG-US was retained as tax consultants to the debtors and debtors in possession (the “Debtors”).
3. I submit this certification in conjunction with KPMG-US’s application, dated November 21, 2012 (the “Application”), for KPMG-US’s second interim allowance of fees for professional services and reimbursement of expenses in this case for the period from August 1, 2012 through October 31, 2012, inclusive (the “Compensation Period”).
4. I am the professional designated by KPMG-US with the responsibility for KPMG-US’s compliance in this case with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).
5. I have read KPMG-US’s Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the

Application: (i) the fees and disbursements sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix A) (the “UST Guidelines” and together with the Amended Guidelines the “Guidelines”); (ii) the fees and disbursements sought are billed at rates in accordance with those customarily charged by KPMG-US and generally accepted by KPMG-US’s clients for the types of services rendered to the Debtors; and (iii) in providing a reimbursable disbursement, KPMG-US does not make a profit on the service, whether the service is performed by KPMG-US in-house or through a third party.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in this case and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Application is not in compliance with the Guidelines, KPMG-US requests a waiver of any such requirements.

Dated: November 21, 2012



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