

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

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In re:	:	
	:	Chapter 11
ARCAPITA BANK B.S.C.(c), et al.,	:	
	:	Case No. 12-11076 (SHL)
	:	
Debtors.	:	Jointly Administered
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**SUMMARY SHEET FOR FOURTH INTERIM AND FINAL FEE APPLICATION
OF KPMG LLP (US) AS TAX CONSULTANTS TO THE DEBTORS AND
DEBTORS IN POSSESSION, FOR INTERIM COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM APRIL 1, 2013
THROUGH SEPTEMBER 17, 2013, AND FINAL ALLOWANCE AND
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
FROM MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

NAME OF APPLICANT:	KPMG LLP (US)
INTERIM PERIOD FOR WHICH COMPENSATION AND REIMBURSEMENT IS SOUGHT	April 1, 2013 through September 17, 2013
FINAL PERIOD FOR WHICH COMPENSATION AND REIMBURSEMENT IS SOUGHT	March 19, 2012 through and including September 17, 2013
ROLE IN THIS CASE:	Tax Consultants to the Debtors and Debtors in Possession
AMOUNT OF INTERIM FEES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$ 197,445.30
AMOUNT OF INTERIM EXPENSES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$ -

AMOUNT OF FINAL FEES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$	432,762.71
VOLUNTARY REDUCTIONS FROM PRIOR INTERIM FEE APPLICATIONS:	\$	3,064.50
AMOUNT OF FINAL EXPENSES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$	-
FINAL AMOUNT SOUGHT:	\$	429,698.21
THIS IS:	X - Interim	X - Final Application

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL
FOR PERIOD FROM APRIL 1, 2013 THRU SEPTEMBER 17, 2013**

Professional (Partner/Managing Director)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Grande, Mary C.	Real Estate	2.0	\$ 950.00	\$ 1,900.00 ⁽¹⁾
Grande, Mary C.	Real Estate	8.0	\$ 760.00	\$ 6,080.00 ⁽¹⁾
Thompson, Laura M.	Int'l Tax	1.0	\$ 776.00	\$ 776.00
Total		11.0		\$ 8,756.00

Professional (Director - Sr. Manager)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Cosentino, Jill M.	Fed Tax	6.0	\$ 775.00	\$ 4,650.00 ⁽¹⁾
Cosentino, Jill M.	Fed Tax	25.0	\$ 620.00	\$ 15,500.00
DeCairano, Jill M.	Fed Tax	10.0	\$ 620.00	\$ 6,200.00 ⁽¹⁾
Lewis, Harve	TCS - WNT	0.5	\$ 740.00	\$ 370.00
Lazaridis, Zinovia	Fed Tax	22.2	\$ 620.00	\$ 13,764.00
Total		63.7		\$ 40,484.00

Professional (Manager)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Plangman, Monica	R&B	5.4	\$ 492.00	\$ 2,656.80
Total		5.4		\$ 2,656.80

Professional (Sr. Associate)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Avdzhieva, Denitsa D.	Fed Tax	61.1	\$ 364.00	\$ 22,240.40
Beel, Ryan C.	Fed Tax	11.0	\$ 455.00	\$ 5,005.00 ⁽¹⁾
Halimanovic, Sejla	Fed Tax	101.9	\$ 364.00	\$ 37,091.60
O'Reilly, Jessica A.	Fed Tax	16.5	\$ 364.00	\$ 6,006.00
Pingree, Brian H.	Int'l Tax	1.7	\$ 480.00	\$ 816.00
Total		192.2		\$ 71,159.00

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL
FOR PERIOD FROM APRIL 1, 2013 THRU SEPTEMBER 17, 2013, continued**

Professional (Associate)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Arcebedo, Jennifer T.	Fed Tax	89.5	\$ 280	\$ 25,060.00
Broderick, Lyndsey	Fed Tax	5.0	\$ 280	\$ 1,400.00
Garza, Juanita F.	R&B	26.3	\$ 220	\$ 5,786.00
Rifati, Berat	Fed Tax	12.2	\$ 280	\$ 3,416.00
VanRossem, Michael C.	Fed Tax	31.0	\$ 280	\$ 8,680.00
Total		164.0		\$ 44,342.00

Professional (Paraprofessional)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Casa, Elissa N.	Fed Tax	185.5	\$ 140.00	\$ 25,970.00
Mariano, Michael D.	Fed Tax	3.5	\$ 140.00	\$ 490.00
Varanelli, Christopher R.	Fed Tax	20.5	\$ 175.00	\$ 3,587.50
Total		209.5		\$ 30,047.50

Professional	Current Hours Billed	Hourly Rate	Fees Billed
Partner/Managing Director	11.0	\$ 796.00	\$ 8,756.00
Director/ Sr. Manager	63.7	\$ 635.54	\$ 40,484.00
Manager	5.4	\$ 492.00	\$ 2,656.80
Sr. Associate	192.2	\$ 370.23	\$ 71,159.00
Associate	164.0	\$ 270.38	\$ 44,342.00
Paraprofessional	209.5	\$ 143.42	\$ 30,047.50
Total Discounted Fees	645.8		\$ 197,445.30

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

**TOTAL HOURS BILLED FOR PERIOD FROM
MARCH 19, 2012 THRU SEPTEMBER 17, 2013**

Professional (Partner/Managing Director)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Grande, Mary C.	Real Estate	2.0	\$ 950.00	\$ 1,900.00 ⁽¹⁾
Grande, Mary C.	Real Estate	15.0	\$ 760.00	\$ 11,400.00 ⁽¹⁾
Grande, Mary C.	Real Estate	19.0	\$ 665.00	\$ 12,635.00
Maimin, Donna	Real Estate	1.5	\$ 760.00	\$ 1,140.00
Thompson, Laura M.	Int'l Tax	1.0	\$ 776.00	\$ 776.00
Total		38.5		\$ 27,851.00

Professional (Director - Sr. Manager)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Cosentino, Jill M.	Fed Tax	6.0	\$ 775.00	\$ 4,650.00 ⁽¹⁾
Cosentino, Jill M.	Fed Tax	25.0	\$ 620.00	\$ 15,500.00
DeCairano, Jill M.	Fed Tax	28.0	\$ 620.00	\$ 17,360.00 ⁽¹⁾
DeCairano, Jill M.	Fed Tax	7.6	\$ 580.00	\$ 4,408.00
DeCairano, Jill M.	Fed Tax	3.5	\$ 543.00	\$ 1,900.50
DeCairano, Jill M.	Fed Tax	51.9	\$ 507.50	\$ 26,339.25
Lazaridis, Zinovia	Fed Tax	22.2	\$ 620.00	\$ 13,764.00
Lewis, Harve	TCS - WNT	0.5	\$ 740.00	\$ 370.00
Total		144.7		\$ 84,291.75

Professional (Manager)	Group	Current Hours Billed	Hourly Rate	Fees Billed
DeCairano, Jill M.	Fed Tax	8.0	\$ 460.00	\$ 3,680.00
Kim, Dale Y.	SALT	1.5	\$ 492.00	\$ 738.00 ⁽¹⁾
Kim, Dale Y.	SALT	1.5	\$ 430.50	\$ 645.75
Plangman, Monica	R&B	12.7	\$ 492.00	\$ 6,248.40
Sellers, Monica	R&B	21.6	\$ 492.00	\$ 10,627.20
Total		45.3		\$ 21,939.35

**TOTAL HOURS BILLED FOR PERIOD FROM
MARCH 19, 2012 THRU SEPTEMBER 17, 2013**

Professional (Sr. Associate)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Avdzhieva, Denitsa D.	Fed Tax	61.1	\$ 364.00	\$ 22,240.40
Avdzhieva, Denitsa D	Fed Tax	25.5	\$ 318.50	\$ 8,121.75
Beel, Ryan C.	Fed Tax	11.0	\$ 455.00	\$ 5,005.00 ⁽¹⁾
Beel, Ryan C.	Fed Tax	42.0	\$ 364.00	\$ 15,284.36 ⁽¹⁾
Beel, Ryan C.	Fed Tax	7.6	\$ 319.00	\$ 2,424.40
Beel, Ryan C.	Fed Tax	115.5	\$ 318.50	\$ 36,786.75
Ford, James H	SALT	1.0	\$ 318.50	\$ 318.50
Halimanovic, Sejla	Fed Tax	101.9	\$ 364.00	\$ 37,091.60
Marini, Catherine T.	Fed Tax	43.3	\$ 318.50	\$ 13,791.05
O'Reilly, Jessica A.	Fed Tax	16.5	\$ 364.00	\$ 6,006.00
Pingree, Brian H.	Int'l Tax	1.7	\$ 480.00	\$ 816.00
Rubin, Tara D.	Fed Tax	1.5	\$ 364.00	\$ 546.00
Tatum, Pamela R.	R&B	42.9	\$ 364.00	\$ 15,615.60
Tomasovich, Datus	SALT	0.5	\$ 318.50	\$ 159.25
Total		472.0		\$ 164,206.66

TOTAL HOURS BILLED FOR PERIOD
FROM MARCH 19, 2012 THRU SEPTEMBER 17, 2013

Professional (Associate)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Arcebedo, Jennifer T.	Fed Tax	89.5	\$ 280.00	\$ 25,060.00
Belmont, Lauren M.	Fed Tax	5.5	\$ 280.00	\$ 1,540.00
Broderick, Lyndsey	Fed Tax	5.0	\$ 280.00	\$ 1,400.00
Chigurupati, Vijaya	Fed Tax	1.2	\$ 280.00	\$ 336.00 ⁽¹⁾
Chigurupati, Vijaya	Fed Tax	5.1	\$ 245.00	\$ 1,249.50
Garza, Juanita F.	R&B	29.7	\$ 220.00	\$ 6,534.00
Kang, Brian S.	Fed Tax	6.0	\$ 280.00	\$ 1,680.00
LeDoux, Cori L.	Fed Tax	1.0	\$ 280.00	\$ 280.00 ⁽¹⁾
LeDoux, Cori L.	Fed Tax	89.9	\$ 245.00	\$ 22,025.50
Lewis, Kimberlyetta R.	Fed Tax	4.0	\$ 280.00	\$ 1,120.00 ⁽¹⁾
Lewis, Kimberlyetta R.	Fed Tax	46.0	\$ 245.00	\$ 11,270.00
Rifati, Berat	Fed Tax	12.2	\$ 280.00	\$ 3,416.00
VanRossem, Michael C.	Fed Tax	58.0	\$ 280.00	\$ 16,240.00
Total		353.1		\$ 92,151.00

Professional (Paraprofessional)	Group	Current Hours Billed	Hourly Rate	Fees Billed
Casa, Elissa N.	Fed Tax	185.5	\$ 140.00	\$ 25,970.00
Chigurupati, Vijaya	Fed Tax	6.0	\$ 140.00	\$ 840.00 ⁽¹⁾
Chigurupati, Vijaya	Fed Tax	138.4	\$ 122.50	\$ 16,954.00
Garza, Juanita F.	R&B	8.7	\$ 136.00	\$ 1,183.20
Mariano, Michael D.	Fed Tax	3.5	\$ 140.00	\$ 490.00
Varanelli, Christopher R.	Fed Tax	20.5	\$ 175.00	\$ 3,587.50
Total		362.6		\$ 49,024.70

TOTAL HOURS BILLED FOR PERIOD
FROM MARCH 19, 2012 THRU SEPTEMBER 17, 2013

Professional	Current Hours Billed	Hourly Rate	Fees Billed
Partner/Managing Director	38.5	\$ 723.40	\$ 27,851.00
Director/ Sr. Manager	144.7	\$ 582.53	\$ 84,291.75
Manager	45.3	\$ 484.31	\$ 21,939.35
Sr. Associate	472.0	\$ 347.90	\$ 164,206.66
Associate	353.1	\$ 260.98	\$ 92,151.00
Paraprofessional	<u>362.6</u>	\$ 135.20	<u>\$ 49,024.70</u>
Less Reduction due to Difference in June tax compliance billing rates			\$ (1,281.75)
Less Reduction due to compliance fees inadvertently charged in July fee statement			\$ (3,920.00)
Voluntary Reduction for Fee Application Preparation Services on Third Monthly			\$ (1,500.00)
Voluntary Reductions on Interim Fee Applications per US Trustee			\$ (3,064.50)
Total Discounted Fees	1,416.2		\$ 429,698.21

COMPENSATION PREVIOUSLY REQUESTED

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
03-31-12 to 07-31-13	\$ 78,203.95	\$ -	\$ 78,203.95	\$ -	\$ -
08-01-12 to 10-31-12	\$ 102,098.20	\$ -	\$ 102,098.20	\$ -	\$ -
11-01-12 to 03-31-13	\$ 51,950.76	\$ -	\$ 40,869.01	\$ -	\$ 11,081.75
06-01-13 to 06-30-13	\$ 19,415.20	\$ -	\$ 15,532.16		\$ 3,883.04
Total ⁽¹⁾	\$ 251,668.11	\$ -	\$ 236,703.32	\$ -	\$ 14,964.79

⁽¹⁾ The total includes the voluntary reductions.

**SUMMARY OF MONTHLY FEES AND EXPENSES FOR PERIOD FROM
MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
03-19-12 to 06-30-12	\$ 17,820.80	\$ -	\$ 17,820.80	\$ -	\$ -
07-01-12 to 07-31-12	\$ 60,383.15	\$ -	\$ 60,383.15	\$ -	\$ -
08-01-12 to 08-31-12	\$ 45,051.00	\$ -	\$ 45,051.00	\$ -	\$ -
09-01-12 to 09-30-12	\$ 44,935.30	\$ -	\$ 44,935.30	\$ -	\$ -
10-01-12 to 10-31-12	\$ 12,111.90	\$ -	\$ 12,111.90	\$ -	\$ -
11-01-12 to 11-30-12	N/A				\$ -
12-01-12- to 12-31-12	N/A				\$ -
01-01-13 to 01-31-13	\$ 34,754.76	\$ -	\$ 27,803.81	\$ -	\$ 6,950.95
02-01-13 to 02-28-13	N/A				
03-01-13 to 03-31-13	\$ 17,196.00	\$ -	\$ 13,065.20	\$ -	\$ 4,130.80
06-01-13 to 06-30-13	\$ 19,415.20	\$ -	\$ 15,532.16		\$ 3,883.04
07-01-13 to 07-31-13	N/A				
08-01-13 to 08-31-13	N/A				
09-01-13 to 09-17-13	\$ 178,030.10	\$ -			\$ 178,030.10
Total ⁽¹⁾	\$ 429,698.21	\$ -	\$ 236,703.32	\$ -	\$ 192,994.89

⁽¹⁾ The total includes the voluntary reductions.

**SUMMARY OF INTERIM FEES AND EXPENSES FOR PERIOD FROM
MARCH 19, 2012 THROUGH MARCH 31, 2013**

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
03-31-12 to 07-31-12	\$ 78,203.95	\$ -	\$ 78,203.95	\$ -	\$ -
08-01-12 to 10-31-12	\$ 102,098.20	\$ -	\$ 102,098.20	\$ -	\$ -
11-01-12 to 03-31-13	\$ 51,950.76	\$ -	\$ 40,869.01	\$ -	\$ 11,081.75
Total ⁽¹⁾	\$ 232,252.91	\$ -	\$ 221,171.16	\$ -	\$ 11,081.75

⁽¹⁾ The total includes the voluntary reductions.

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

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In re: :
: **Chapter 11**
ARCAPITA BANK B.S.C.(c), et al., :
: **Case No. 12-11076 (SHL)**
:
Debtors. :
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**FOURTH INTERIM AND FINAL 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 APRIL 1, 2013 THROUGH
SEPTEMBER 17, 2013, AND FINAL ALLOWANCE AND COMPENSATION
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

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 Fourth Interim and Final Fee Application for Final Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred from March 19, 2012 through September 17, 2013 (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) final allowance for professional services rendered to the Debtors during the period April 1, 2013 through September 17, 2013 (the “Fourth Interim Period”), in the amount of \$197,445.30, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate of \$0.00. KPMG-US’ 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	
06-01-13 to 06-30-13	\$ 19,415.20	\$ -	\$ 15,532.16		\$ 3,883.04
07-01-13 to 07-31-13	N/A				
08-01-13 to 08-31-13	N/A				
09-01-13 to 09-17-13	\$ 178,030.10	\$ -			\$ 178,030.10
Total	\$ 197,445.30	\$ -	\$ 15,532.16	\$ -	\$ 181,913.14

7. By this Application, KPMG-US respectfully requests (i) final allowance for professional services rendered to the Debtors during the period March 19, 2012 through September 17, 2013 (the “Final Period”), in the amount of \$429,698.21, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate of \$0.00. KPMG-US’ 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	
03-19-12 to 06-30-12	\$ 17,820.80	\$ -	\$ 17,820.80	\$ -	\$ -
07-01-12 to 07-31-12	\$ 60,383.15	\$ -	\$ 60,383.15	\$ -	\$ -
08-01-12 to 08-31-12	\$ 45,051.00	\$ -	\$ 45,051.00	\$ -	\$ -
09-01-12 to 09-30-12	\$ 44,935.30	\$ -	\$ 44,935.30	\$ -	\$ -
10-01-12 to 10-31-12	\$ 12,111.90	\$ -	\$ 12,111.90	\$ -	\$ -
11-01-12 to 11-30-12	N/A				\$ -
12-01-12- to 12-31-12	N/A				\$ -
01-01-13 to 01-31-13	\$ 34,754.76	\$ -	\$ 27,803.81	\$ -	\$ 6,950.95
02-01-13 to 02-28-13	N/A				
03-01-13 to 03-31-13	\$ 17,196.00	\$ -	\$ 13,065.20	\$ -	\$ 4,130.80
06-01-13 to 06-30-13	\$ 19,415.20	\$ -	\$ 15,532.16		\$ 3,883.04
07-01-13 to 07-31-13	N/A				
08-01-13 to 08-31-13	N/A				
09-01-13 to 09-17-13	\$ 178,030.10	\$ -			\$ 178,030.10
Total ⁽¹⁾	\$ 429,698.21	\$ -	\$ 236,703.32	\$ -	\$ 192,994.89

⁽¹⁾ The total includes the voluntary reductions.

8. During the Final 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.

9. 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 Fourth Interim 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 these matter and fees billed therefore. Pursuant to the UST Guidelines, annexed as Exhibit F is a schedule setting forth all KPMG-US professionals who have performed services in this chapter 11 case during the Final 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.

10. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit C is a summary of KPMG-US' time records billed during the Fourth Interim Period by project category. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit G is a summary of KPMG-US' time records billed during the Final Period by project category.

11. During the Fourth Interim Period and Final Period, KPMG-US has not incurred expenses as reflected in Exhibit D and Exhibit H.

SUMMARY OF SERVICES

12. KPMG-US has provided such services as were necessary and appropriate to the Debtors in the course of these chapter 11 cases. 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 Fourth Interim Period and Final Period. During the Fourth Interim Period and Final Period, KPMG-US provided the following services to the Debtors:

<u>Category</u>	<u>Fourth Interim Hours</u>	<u>Fourth Interim Fees</u>
2011 Tax Compliance Services	-	\$ -
Retention Preparation	0.5	\$ 246.00
Fee Application Preparation	33.2	\$ 9,436.80
2011 Tax Consulting Services	3.2	\$ 1,126.00
2010 IRS Exam	-	\$ -
2012 Tax Compliance Services	568.4	\$ 171,130.00
2010 and 2011 - IRS Exam for Waverly	39.5	\$ 15,142.50
2012 Tax Consulting Services	1.0	\$ 364.00
Total	645.8	\$ 197,445.30

<u>Category</u>	<u>Final Period Hours</u>	<u>Final Period Fees</u>
2011 Tax Compliance Services	579.2	\$ 159,673.5
Retention Preparation	20.5	\$ 10,086.0
Fee Application Preparation	97.1	\$ 29,862.4
2011 Tax Consulting Services	26.6	\$ 11,132.4
2010 IRS Exam	42.5	\$ 20,100.0
2012 Tax Compliance Services	610.8	\$ 186,766.0
2010 and 2011 - IRS Exam for Waverly	38.5	\$ 14,778.5
2012 Tax Consulting Services	1.0	\$ 364.0
Voluntary Reductions on Interim Fee Applications per US Trustee		\$ (3,064.50)
Total	1,416.2	\$ 429,698.21

2011 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

Retention 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.

Fee Application Preparation

- (i) 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.

2011 Tax Consulting Services

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

2010 IRS Exam

- (i) KPMG-US will represent Arcapita in its upcoming IRS income tax Examination;
- (ii) KPMG-US will work to resolve the examination in the most efficient and timely manner possible, and will work with Arcapita to develop an appropriate strategy for best handling the examination;
- (iii) KPMG-US will assist Arcapita in its dealings with the IRS examination team and will meet with team members as appropriate and necessary; and
- (iv) KPMG-US will assist Arcapita in preparing submissions in response to the IRS inquiries.

2012 Tax Compliance Services

- (i) Preparing federal, state and local tax returns and supporting schedules for the 2012 tax year;
- (ii) Determining the Debtors' quarterly estimated tax payments for the 2013 tax year; and
- (iii) Assisting the Debtors with tax issues related to the Additional Services that may arise for which the Debtors seek KPMG-US's advice, both written and oral, that do not require the issuance of a separate engagement letter as set forth in the Engagement Letter.

2010 and 2011 - IRS Exam for Waverly

- (i) Prepare correspondence to IRS agent;

- (ii) Gather documentation to respond to information document request letters;
and
- (iii) Draft letters to respond to information requested by the IRS agent;

2012 Tax Consulting Services

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

13. The professional services performed by KPMG-US were in the best interests of the Debtors, their estates 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.

14. During the Fourth Interim Period, KPMG-US billed the Debtors for time expended by professionals based on hourly rates ranging from \$140.00 to \$950.00 per hour. Of the aggregate time expended, 11.0 hours were expended by partners and managing directors, 69.1 hours were expended by directors, sr. managers and managers, 192.2 hours were expended by sr. associates, 164.0 hours were expended by associates; and 209.5 hours were expended by paraprofessionals. During the Fourth Interim Period KPMG-US' blended hourly rate for services provided regarding its discounted fees is \$383.68.

15. During the Final Period, KPMG-US billed the Debtors for time expended by professionals based on hourly rates ranging from \$122.50 to \$950.00 per hour. Of the aggregate time expended, 38.5 hours were expended by partners and managing directors, 190.0 hours were expended by directors, senior managers, and managers, and 472.0 hours were expended by senior associates, 353.1 hours were expended by associates; and 362.6

hours were expended by paraprofessionals. During the Final Period KPMG-US' blended hourly rate for services provided regarding its discounted fees is \$370.58.

ACTUAL AND NECESSARY DISBURSEMENTS OF KPMG-US

16. As set forth on Exhibit D and G KPMG-US is not aware of any expenses incurred by KPMG-US during the fourth interim and final fee period.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

17. 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).

18. 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.

19. 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.

20. 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.

21. 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

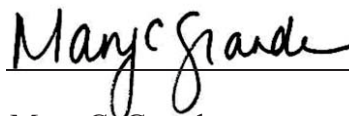
compensation for professional services and reimbursement of expenses sought herein is warranted.

22. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Fourth Interim Period and Final 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 final allowance for professional services rendered to the Debtors during the Fourth Interim Period, in the amount of \$197,445.30 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the aggregate of \$0.00; ii) approving the final allowance for professional services rendered to the Debtors during the Final Period, in the amount of \$429,698.21 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the aggregate of \$0.00; iii) authorizing and directing the Debtors to pay KPMG-US the outstanding amounts; and (iv) granting KPMG-US such other and further relief as is just.

Dated: October 15, 2013
Stamford, Connecticut

A handwritten signature in black ink that reads "Mary C. Grande". The signature is written in a cursive style and is positioned above a solid horizontal line.

Mary C. Grande

Partner

KPMG LLP (US)

Stamford Square

3001 Summer St

Stamford, CT 06905-4317

Tel: (203) 406-8054

Fax: (203) 643-2135

EXHIBIT A

**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

**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;¹ 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

¹ 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
April 1, 2013 through September 17, 2013

<u>Professional</u>	<u>Position</u>	<u>Current Hours Billed</u>	<u>Hourly Rate</u>	<u>Fees Billed</u>
Arcebido, Jennifer T.	Associate	89.5	\$ 280	\$ 25,060.00
Avdzhieva, Denitsa D.	Sr. Associate	61.1	\$ 364	\$ 22,240.40
Beel, Ryan C.	Sr. Associate	11.0	\$ 455	\$ 5,005.00 (1)
Broderick, Lyndsey	Associate	5.0	\$ 280	\$ 1,400.00
Casa, Elissa N.	Paraprofessional	185.5	\$ 140	\$ 25,970.00
Cosentino, Jill M.	Sr. Manager	6.0	\$ 775	\$ 4,650.00 (1)
Cosentino, Jill M.	Sr. Manager	25.0	\$ 620	\$ 15,500.00
DeCairano, Jill M.	Sr. Manager	10.0	\$ 620	\$ 6,200.00
Garza, Juanita F.	Associate	26.3	\$ 220	\$ 5,786.00
Grande, Mary C.	Partner	2.0	\$ 950	\$ 1,900.00 (1)
Grande, Mary C.	Partner	8.0	\$ 760	\$ 6,080.00
Halimanovic, Sejla	Sr. Associate	101.9	\$ 364	\$ 37,091.60
Lazaridis, Zinovia	Sr. Manager	22.2	\$ 620	\$ 13,764.00
Lewis, Harve	Director	0.5	\$ 740	\$ 370.00
Mariano, Michael D.	Paraprofessional	3.5	\$ 140	\$ 490.00
O'Reilly, Jessica A.	Sr. Associate	16.5	\$ 364	\$ 6,006.00
Pingree, Brian H.	Sr. Associate	1.7	\$ 480	\$ 816.00
Plangman, Monica	Manager	5.4	\$ 492	\$ 2,656.80
Rifati, Berat	Associate	12.2	\$ 280	\$ 3,416.00
Thompson, Laura M.	Managing Director	1.0	\$ 776	\$ 776.00
Varanelli, Christopher R.	Paraprofessional	20.5	\$ 175	\$ 3,587.50 (1)
VanRossem, Michael C.	Associate	31.0	\$ 280	\$ 8,680.00
Total Hours and Fees		645.8		\$ 197,445.30
Total Discounted Fees				\$ 197,445.30
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 197,445.30
Hourly Blended Rate		\$ 383.68		

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

EXHIBIT C

Arcapita Bank B.S.C. (c)
Summary of Hours and Fees Incurred by Category
April 1, 2013 through September 17, 2013

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
2011 Tax Compliance Services	E1	-	\$ -
Retention Preparation	E2	0.5	\$ 246.00
Fee Application Preparation	E3	33.2	\$ 9,436.80
2011 Tax Consulting Services	E4	3.2	\$ 1,126.00
2010 IRS Exam	E5	-	\$ -
2012 Tax Compliance Services	E6	568.4	\$ 171,130.00
2010 and 2011 - IRS Exam for Waverly	E7	39.5	\$ 15,142.50
2012 Tax Consulting Services	E8	1.0	\$ 364.00
Total		645.8	\$ 197,445.30

EXHIBIT D

Arcapita Bank B.S.C. (c)
Summary of Out of Pocket Expenses
April 1, 2013 through September 17, 2013

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

EXHIBIT D1

Arcapita Bank B.S.C. (c)
Detail of Out of Pocket Expenses
April 1, 2013 through September 17, 2013

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 E1

Arcapita Bank B.S.C. (c)
2011 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total 2011 Tax Compliance Services	<u>0.0</u>		<u>\$ -</u>

EXHIBIT E2

Arcapita Bank B.S.C. (c)
Retention Preparation
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	29-May-13	Review new engagement letter for additional services.	0.1	\$ 492.00	\$ 49.20
Plangman, Monica	31-May-13	Respond to J. DeCairano (KPMG) regarding new services for debtor.	0.1	\$ 492.00	\$ 49.20
Plangman, Monica	5-Jun-13	Draft e-mail to debtor's counsel regarding new services for debtor.	0.3	\$ 492.00	\$ 147.60
Total Retention Preparation			0.5		\$ 246.00

EXHIBIT E3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	1-Apr-13	Provide response to partner and manager regarding upcoming interim hearing and status of holdbacks.	0.2	\$220.00	\$ 44.00
Garza, Juanita F.	2-Apr-13	Prepare exhibits for monthly fee statement.	0.2	\$220.00	\$ 44.00
Garza, Juanita F.	3-Apr-13	Prepare tables for inclusion in interim fee application.	0.2	\$220.00	\$ 44.00
Garza, Juanita F.	4-Apr-13	Continue to prepare exhibits for monthly fee statement.	0.8	\$220.00	\$ 176.00
Garza, Juanita F.	8-Apr-13	Continue to prepare exhibits for monthly fee statement.	0.3	\$220.00	\$ 66.00
Garza, Juanita F.	11-Apr-13	Prepare exhibits for interim fee application.	1.4	\$220.00	\$ 308.00
Plangman, Monica	12-Apr-13	Manager review of monthly fee statement.	0.5	\$492.00	\$ 246.00
Garza, Juanita F.	12-Apr-13	Continue to prepare exhibits for monthly fee statement.	0.8	\$220.00	\$ 176.00
Garza, Juanita F.	12-Apr-13	Prepare exhibits for interim fee application.	1.1	\$220.00	\$ 242.00
Garza, Juanita F.	12-Apr-13	Prepare tables of professionals and payments for inclusion in interim fee application.	1.4	\$220.00	\$ 308.00
Garza, Juanita F.	15-Apr-13	Prepare narrative and certification for inclusion in interim fee application.	1.8	\$220.00	\$ 396.00
Garza, Juanita F.	16-Apr-13	Continue to prepare exhibits for interim fee application.	1.2	\$220.00	\$ 264.00
Garza, Juanita F.	17-Apr-13	Finalize Seventh monthly fee statement and forward to debtor's counsel for filing and service.	0.5	\$220.00	\$ 110.00
Garza, Juanita F.	17-Apr-13	Revisions to narrative and certification for Arcapita Third Interim Fee Application.	0.5	\$220.00	\$ 110.00
Plangman, Monica	17-Apr-13	Manager review of seventh monthly fee statement and interim fee application.	0.6	\$492.00	\$ 295.20
Garza, Juanita F.	17-Apr-13	Verify cash payments to date and update tables for inclusion in interim fee application.	0.7	\$220.00	\$ 154.00
Garza, Juanita F.	19-Apr-13	Finalize and forward third interim fee application to partner for review, comments and approval.	0.4	\$220.00	\$ 88.00
Plangman, Monica	22-Apr-13	Final review of Interim Fee Application prior to filing.	0.1	\$492.00	\$ 49.20

EXHIBIT E3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	22-Apr-13	Finalize third interim fee application and forward to debtor's counsel for filing and service.	0.4	\$220.00	\$ 88.00
Garza, Juanita F.	24-Apr-13	Draft email to partner and manager regarding appearance for interim hearing.	0.3	\$220.00	\$ 66.00
Garza, Juanita F.	25-Apr-13	Respond to debtor's counsel's emails regarding telephonic attendance to interim hearing.	0.3	\$220.00	\$ 66.00
Plangman, Monica	10-May-13	Prepare response to the US Trustee regarding request for voluntary reduction on the Interim Fee Application.	0.9	\$492.00	\$ 442.80
Garza, Juanita F.	14-May-13	Draft email to debtor's counsel advising J. DeCairano (KPMG) will also be attending hearing on Wednesday.	0.3	\$220.00	\$ 66.00
DeCairano, Jill M.	15-May-13	Attend telephonically to court hearing regarding interim fee application.	2.0	\$620.00	\$ 1,240.00
Garza, Juanita F.	24-May-13	Prepare exhibits for next monthly fee statement.	0.5	\$220.00	\$ 110.00
Garza, Juanita F.	3-Jun-13	Continue to prepare exhibits for next monthly fee statement.	0.1	\$220.00	\$ 22.00
Garza, Juanita F.	24-Jun-13	Continue to prepare exhibits for next monthly fee statement.	0.4	\$220.00	\$ 88.00
Garza, Juanita F.	2-Jul-13	Prepare 2012 Tax Compliance Services exhibits for inclusion in monthly fee statement	0.4	\$ 220.00	\$ 88.00
Garza, Juanita F.	16-Jul-13	Prepare 2011 Tax Consulting Services exhibits for inclusion in monthly fee statement.	0.2	\$ 220.00	\$ 44.00
Garza, Juanita F.	17-Jul-13	Continue to prepare 2012 Tax Compliance Services exhibits for inclusion in monthly fee statement.	2.1	\$ 220.00	\$ 462.00
Garza, Juanita F.	19-Jul-13	Continue to prepare 2012 Tax Compliance Services exhibits for inclusion in monthly fee statement.	0.5	\$ 220.00	\$ 110.00
Garza, Juanita F.	23-Jul-13	Prepare cover sheet for exhibits for inclusion in monthly fee statement.	0.3	\$ 220.00	\$ 66.00
Garza, Juanita F.	23-Jul-13	Continue to prepare 2012 Tax Compliance Services exhibits for inclusion in monthly fee statement.	0.5	\$ 220.00	\$ 110.00

EXHIBIT E3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	25-Jul-13	Manager review of June fee statement prior to finalization.	0.5	\$ 492.00	\$ 246.00
Garza, Juanita F.	26-Jul-13	Finalize and forward to debtor's counsel for filing and service.	0.3	\$ 220.00	\$ 66.00
Garza, Juanita F.	12-Aug-13	Prepare exhibit for inclusion in monthly fee statement.	0.8	\$ 220.00	\$ 176.00
Garza, Juanita F.	13-Aug-13	Update estimate for debtor's counsel by calculating fees incurred for new project and add to estimate for July 2013 and forward to debtor's counsel.	0.4	\$ 220.00	\$ 88.00
Garza, Juanita F.	14-Aug-13	Review cash application for inclusion in interim and final fee applications.	0.4	\$ 220.00	\$ 88.00
Garza, Juanita F.	16-Aug-13	Draft email to manager regarding fee statement.	0.2	\$ 220.00	\$ 44.00
Garza, Juanita F.	20-Aug-13	Prepare exhibit for Tax Compliance for inclusion in monthly fee statement.	1.3	\$ 220.00	\$ 286.00
Garza, Juanita F.	21-Aug-13	Update exhibits for inclusion in monthly fee statement.	0.5	\$ 220.00	\$ 110.00
Garza, Juanita F.	22-Aug-13	Review docket regarding effective date and draft email to debtor's counsel regarding date for final fee application.	0.3	\$ 220.00	\$ 66.00
Plangman, Monica	22-Aug-13	Research claim's agent website and pull most recent filings regarding KPMG billings for review.	0.9	\$ 492.00	\$ 442.80
Plangman, Monica	22-Aug-13	Manager review of fee statement prior to finalization and submission to Court.	0.9	\$ 492.00	\$ 442.80
Garza, Juanita F.	23-Aug-13	Update exhibits after manager review and comments.	0.6	\$ 220.00	\$ 132.00
Garza, Juanita F.	26-Aug-13	Discussion with M. Plangman (KPMG) regarding billings in Bankruptcy Court and current monthly fee application, as well as emergence data in the news.	0.5	\$ 220.00	\$ 110.00
Plangman, Monica	26-Aug-13	Discussion with J. Garza (KPMG) regarding billings in Bankruptcy Court and current monthly fee application, as well as emergence data in the news.	0.5	\$ 492.00	\$ 246.00

EXHIBIT E3

Arcapita Bank B.S.C. (c)
Fee Application Preparation
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	27-Aug-13	Forward professional information sheet to M. Grande and J. Cosentino (both KPMG) from S. Fuller (Alvarez & Marsal North America, LLC).	0.1	\$ 220.00	\$ 22.00
Garza, Juanita F.	29-Aug-13	Draft email and forward document to S. Fuller (Alvarez & Marsal North America, LLC).	0.2	\$ 220.00	\$ 44.00
Garza, Juanita F.	4-Sep-13	Prepare August exhibits for inclusion in Interim and Final Fee Application	0.3	\$ 220.00	\$ 66.00
Garza, Juanita F.	9-Sep-13	Continue to prepare August exhibits for inclusion in Interim and Final Fee Application	1.8	\$ 220.00	\$ 396.00
Garza, Juanita F.	10-Sep-13	Review email from S. Fuller (Alvarez) regarding changes in estimates for July/August and request for Sept estimates.	0.3	\$ 220.00	\$ 66.00
Garza, Juanita F.	11-Sep-13	Review request from S. Fuller (Alvarez) regarding estimate for September and respond to S. Fuller (Alvarez) regarding updated amount of fee statement for July/August and updated estimate for September.	0.5	\$ 220.00	\$ 110.00
Total Fee Application Preparation Services			<u>33.2</u>		<u>\$ 9,436.80</u>

EXHIBIT E4

Arcapita Bank B.S.C. (c)
2011 Tax Consulting Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
VanRossem, Michael C.	11-Apr-13	Respond to notice on behalf of US Senior Inc. and Subsidiaries from Illinois regarding missing EIN from schedule UB on 2009 return.	0.6	\$ 280.00	\$ 168.00
VanRossem, Michael C.	11-Apr-13	Contact Illinois Department of Revenue regarding originally filed return and amended returns in question for US Senior Living.	0.7	\$ 280.00	\$ 196.00
VanRossem, Michael C.	12-Apr-13	Changes per manager to notice response on behalf of US Senior Inc. and Subsidiaries from Illinois regarding missing EIN from schedule UB on 2009 return.	1.4	\$ 280.00	\$ 392.00
Lewis, Harve	19-Jun-13	Respond to question by M. Casey (Arcapita) regarding consolidating examinations by the IRS.	0.5	\$ 740.00	\$ 370.00
Total 2011 Tax Consulting Services			3.2		\$ 1,126.00

EXHIBIT E5

Arcapita Bank B.S.C. (c)
2010 IRS Exam
April 1, 2013 through September 17, 2013

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		Total 2010 IRS Exam	<u>0.0</u>		<u>\$ -</u>

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
VanRossem, Michael C.	9-May-13	Prepare Power of Attorney and engagement letter for Waverly Properties 2010 & 2011 IRS audit.	2.0	\$ 280.00	\$ 560.00
VanRossem, Michael C.	15-May-13	Correspondence with M. Casey (Arcapita) regarding information gathering to prepare 2012 tax returns (i.e. K-1s and trial balances).	1.0	\$ 280.00	\$ 280.00
DeCairano, Jill M.	22-May-13	Review of 2nd quarter estimates for US Senior Living and USSLF.	3.0	\$ 620.00	\$ 1,860.00
VanRossem, Michael C.	28-May-13	Correspondence with M. Casey (Arcapita) regarding information gathering to prepare 2012 tax returns (i.e. K-1s and trial balances).	0.3	\$ 280.00	\$ 84.00
VanRossem, Michael C.	28-May-13	Correspondence with client M. Casey (Arcapita) regarding information gathering to prepare 2012 tax returns (i.e. K-1s and trial balances).	0.7	\$ 280.00	\$ 196.00
DeCairano, Jill M.	28-May-13	Review of 2nd quarter estimates for all entities.	2.0	\$ 620.00	\$ 1,240.00
VanRossem, Michael C.	30-May-13	Prepare Q2 estimates for US Senior Living.	1.0	\$ 280.00	\$ 280.00
VanRossem, Michael C.	7-Jun-13	Prepare Q2 estimate calculations for US Senior Living entities.	0.3	\$ 280.00	\$ 84.00
VanRossem, Michael C.	10-Jun-13	Prepare consolidated Oklahoma Business Activity Tax (Form BT 190) for US Senior Living Inc. and subsidiaries.	2.0	\$ 280.00	\$ 560.00
VanRossem, Michael C.	10-Jun-13	Prepare Q2 estimate calculations for US Senior entities.	5.5	\$ 280.00	\$ 1,540.00
VanRossem, Michael C.	11-Jun-13	Prepare Q2 estimate vouchers per manager review for US senior living.	1.0	\$ 280.00	\$ 280.00
Grande, Mary C.	11-Jun-13	Review Q2 estimate calculations for all entities.	1.0	\$ 760.00	\$ 760.00
VanRossem, Michael C.	11-Jun-13	Revisions to Q2 estimate calculations for US Senior entities per manager review.	1.0	\$ 280.00	\$ 280.00
DeCairano, Jill M.	14-Jun-13	Review Q2 estimate calculations for US senior and USSLF sub consolidated Oklahoma form BT-190.	3.0	\$ 620.00	\$ 1,860.00
VanRossem, Michael C.	19-Jun-13	Prepare tax return workpapers for Orlando Residential Holding Company LLC.	1.1	\$ 280.00	\$ 308.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
VanRossem, Michael C.	20-Jun-13	Preparation of Power Of Attorney for Pond Bay	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	25-Jun-13	Begin preparation of tax return workpapers for Pond Bay.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	26-Jun-13	Prepare tax return workpapers for Orlando Residential Holding Company LLC.	1.0	\$ 280.00	\$ 280.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators for Chicago Condo.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators for Longwood.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators for OSP Holding.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators Aspen Valley.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators for Palantine.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from the tax preparers and administrators for Pond Bay.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	27-Jun-13	Continue to review workpapers to create open items list and request documents needed to prepare tax returns from the tax preparers and administrators US Senior Living Inc. and subsidiaries.	0.5	\$ 280.00	\$ 140.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
VanRossem, Michael C.	27-Jun-13	Review workpapers to create open items list and request documents needed to prepare tax returns from tax preparers and administrators for Residential Holding Co.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	28-Jun-13	Prepare tax return workpapers for Aspen Valley.	0.2	\$ 280.00	\$ 56.00
VanRossem, Michael C.	28-Jun-13	Prepare tax return workpapers for Waverly Properties.	0.2	\$ 280.00	\$ 56.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Chicago condo.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Outlet funding.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Palatine.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Pond Bay.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Waverly Properties.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Aspen Valley.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	28-Jun-13	Prepare tax return workpapers for Palatine.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	1-Jul-13	Prepare 2012 workpapers for Aspen Valley.	0.4	\$ 140.00	\$ 56.00
Casa, Elissa N.	1-Jul-13	Prepare workpapers for US Senior Living Funding.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	1-Jul-13	Prepare workpapers for USSLF.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	1-Jul-13	Prepare of workpapers for Palatine.	0.6	\$ 140.00	\$ 84.00
Casa, Elissa N.	1-Jul-13	Prepare workpapers for US Senior Living LLC.	0.7	\$ 140.00	\$ 98.00
Casa, Elissa N.	1-Jul-13	Prepare workpapers for Orlando Conversion and Orlando Development.	0.8	\$ 140.00	\$ 112.00
VanRossem, Michael C.	1-Jul-13	Review Trial Balance provided by client and send questions to M. Casey (Arcapita) regarding Pond Bay.	1.1	\$ 280.00	\$ 308.00
VanRossem, Michael C.	1-Jul-13	Review draft workpapers for Palatine.	1.7	\$ 280.00	\$ 476.00
VanRossem, Michael C.	1-Jul-13	Review workpapers for Aspen Valley.	1.7	\$ 280.00	\$ 476.00
VanRossem, Michael C.	2-Jul-13	Communication with M. Casey (Arcapita) regarding Pond Bay questions.	0.3	\$ 280.00	\$ 84.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
VanRossem, Michael C.	2-Jul-13	Continue to review workpapers for Aspen Valley.	0.5	\$ 280.00	\$ 140.00
VanRossem, Michael C.	2-Jul-13	Continue to review draft workpapers for Palatine.	0.7	\$ 280.00	\$ 196.00
Casa, Elissa N.	3-Jul-13	Prepare 2012 workpapers for Aspen Valley.	1.0	\$ 140.00	\$ 140.00
Casa, Elissa N.	8-Jul-13	Continue to prepare 2012 workpapers for Aspen Valley.	2.0	\$ 140.00	\$ 280.00
Casa, Elissa N.	9-Jul-13	Continue to prepare 2012 workpapers for Aspen Valley.	2.1	\$ 140.00	\$ 294.00
Casa, Elissa N.	9-Jul-13	Prepare workpapers for Palatine.	2.5	\$ 140.00	\$ 350.00
Casa, Elissa N.	9-Jul-13	Continue to prepare 2012 workpapers for Aspen Valley.	2.9	\$ 140.00	\$ 406.00
Casa, Elissa N.	10-Jul-13	Prepare of 2012 workpapers for Pond Bay.	1.0	\$ 140.00	\$ 140.00
Cosentino, Jill M.	10-Jul-13	Review Power Of Attorney prepared for Pond Bay.	1.0	\$ 620.00	\$ 620.00
Casa, Elissa N.	10-Jul-13	Continue to prepare workpapers for Palatine.	1.2	\$ 140.00	\$ 168.00
Casa, Elissa N.	10-Jul-13	Continue to prepare 2012 workpapers for USSLF.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	10-Jul-13	Revise 2012 workpapers for Aspen Valley.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	10-Jul-13	Continue to prepare workpapers for Palatine.	2.8	\$ 140.00	\$ 392.00
Avdzhieva, Denitsa D.	11-Jul-13	Manager review with staff regarding revision of workpapers.	1.0	\$ 364.00	\$ 364.00
Casa, Elissa N.	11-Jul-13	Continue to prepare 2012 workpapers for US Senior Living.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	12-Jul-13	Prepare tax return for Aspen Valley.	0.3	\$ 140.00	\$ 42.00
Casa, Elissa N.	12-Jul-13	Continue to prepare workpapers for Pond Bay.	0.4	\$ 140.00	\$ 56.00
Casa, Elissa N.	12-Jul-13	Continue to prepare workpapers for Palatine.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	12-Jul-13	Continue to prepare 2012 workpapers for US Senior Living.	0.6	\$ 140.00	\$ 84.00
Casa, Elissa N.	12-Jul-13	Continue to prepare workpapers for Orlando Conversion and Orlando Development.	0.7	\$ 140.00	\$ 98.00
Casa, Elissa N.	15-Jul-13	Prepare workpapers for Chicago Condo.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	15-Jul-13	Prepare workpapers for Longwood.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	16-Jul-13	Continue to prepare workpapers for Chicago Condo.	2.0	\$ 140.00	\$ 280.00
Cosentino, Jill M.	16-Jul-13	Review draft workpapers for Palatine.	2.0	\$ 620.00	\$ 1,240.00
Casa, Elissa N.	17-Jul-13	Continue to prepare workpapers for Palatine.	0.7	\$ 140.00	\$ 98.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Casa, Elissa N.	17-Jul-13	Continue to prepare tax return for Aspen Valley.	1.3	\$ 140.00	\$ 182.00
Avdzhieva, Denitsa D.	17-Jul-13	Review revisions to workpapers for Aspen Valley.	1.4	\$ 364.00	\$ 509.60
Avdzhieva, Denitsa D.	17-Jul-13	Review workpapers for Palatine.	1.6	\$ 364.00	\$ 582.40
Casa, Elissa N.	17-Jul-13	Continue to prepare workpapers for Pond Bay.	2.5	\$ 140.00	\$ 350.00
Avdzhieva, Denitsa D.	18-Jul-13	Review complete set of workpapers for Longwood.	1.3	\$ 364.00	\$ 473.20
Casa, Elissa N.	18-Jul-13	Prepare 2012 workpapers for Outlet.	1.4	\$ 140.00	\$ 196.00
Avdzhieva, Denitsa D.	18-Jul-13	Review workpapers for Pond Bay.	1.7	\$ 364.00	\$ 618.80
Casa, Elissa N.	18-Jul-13	Prepare 2012 workpapers for Outlet.	2.6	\$ 140.00	\$ 364.00
Avdzhieva, Denitsa D.	19-Jul-13	Review of workpapers for OSP.	1.4	\$ 364.00	\$ 509.60
Cosentino, Jill M.	19-Jul-13	Sr. manager review of tax return for Aspen Valley.	2.0	\$ 620.00	\$ 1,240.00
Avdzhieva, Denitsa D.	19-Jul-13	Compile questions for client on Palatine workpapers and client correspondence.	2.1	\$ 364.00	\$ 764.40
Casa, Elissa N.	19-Jul-13	Continue to prepare 2012 workpapers for Outlet.	3.0	\$ 140.00	\$ 420.00
Casa, Elissa N.	22-Jul-13	Continue to prepare workpapers for Longwood.	0.4	\$ 140.00	\$ 56.00
Grande, Mary C.	22-Jul-13	Partner review of tax return for Aspen Valley.	0.5	\$ 760.00	\$ 380.00
Grande, Mary C.	22-Jul-13	Partner review of tax return for Palatine.	0.5	\$ 760.00	\$ 380.00
Casa, Elissa N.	22-Jul-13	Preparation of workpapers for Waverly Properties.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	22-Jul-13	Revisions to Palatine workpapers after review and comments.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	22-Jul-13	Revisions to tax workpapers for OSP after review and comments.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	22-Jul-13	Continue to prepare workpapers for Chicago Condo.	0.6	\$ 140.00	\$ 84.00
Casa, Elissa N.	22-Jul-13	Preparation of workpapers for Orlando Residential	1.0	\$ 140.00	\$ 140.00
Casa, Elissa N.	22-Jul-13	Revisions to workpapers for Pond Bay.	1.0	\$ 140.00	\$ 140.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Avdzhieva, Denitsa D.	22-Jul-13	Review complete set of workpapers for Longwood.	1.4	\$ 364.00	\$ 509.60
Casa, Elissa N.	22-Jul-13	Continue to prepare 2012 workpapers for Outlet.	1.5	\$ 140.00	\$ 210.00
Avdzhieva, Denitsa D.	22-Jul-13	Review revisions to workpapers for Palatine.	1.5	\$ 364.00	\$ 546.00
Casa, Elissa N.	22-Jul-13	Continue revisions to tax return for Aspen Valley after review and comments.	1.9	\$ 140.00	\$ 266.00
Avdzhieva, Denitsa D.	22-Jul-13	Review of workpapers for Outlet.	2.1	\$ 364.00	\$ 764.40
Casa, Elissa N.	22-Jul-13	Revisions to tax return for Aspen Valley after review and comments.	2.1	\$ 140.00	\$ 294.00
Casa, Elissa N.	23-Jul-13	Revise Palatine workpapers after review and comments.	1.4	\$ 140.00	\$ 196.00
Avdzhieva, Denitsa D.	23-Jul-13	Review changes to workpapers for Aspen Valley.	2.0	\$ 364.00	\$ 728.00
Casa, Elissa N.	23-Jul-13	Revise tax return for Aspen Valley after review and comments	2.5	\$ 140.00	\$ 350.00
Casa, Elissa N.	23-Jul-13	Continue to revise Palatine workpapers after review and comments.	2.6	\$ 140.00	\$ 364.00
Casa, Elissa N.	23-Jul-13	Revise tax return for Aspen Valley after review and comments	2.7	\$ 140.00	\$ 378.00
Casa, Elissa N.	23-Jul-13	Continue to revise tax return for Aspen Valley after review and comments	3.3	\$ 140.00	\$ 462.00
Avdzhieva, Denitsa D.	24-Jul-13	Review tax return for Aspen Valley.	0.7	\$ 364.00	\$ 254.80
Avdzhieva, Denitsa D.	24-Jul-13	Continue review of tax return for Aspen Valley.	1.5	\$ 364.00	\$ 546.00
Casa, Elissa N.	24-Jul-13	Prepare tax return for Outlet.	1.5	\$ 140.00	\$ 210.00
Avdzhieva, Denitsa D.	24-Jul-13	Discussion with M. Casey (Arcapita) regarding Waverly Properties tax return information.	1.7	\$ 364.00	\$ 618.80
Avdzhieva, Denitsa D.	24-Jul-13	Review revisions to workpapers for Pond Bay.	2.1	\$ 364.00	\$ 764.40
Casa, Elissa N.	24-Jul-13	Prepare and revise Federal and state tax returns for Palatine.	2.3	\$ 140.00	\$ 322.00
Casa, Elissa N.	24-Jul-13	Continue to prepare and revise Federal and state tax returns for Palatine.	2.7	\$ 140.00	\$ 378.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Casa, Elissa N.	24-Jul-13	Prepare state tax return for Aspen Valley.	3.0	\$ 140.00	\$ 420.00
Mariano, Michael D.	24-Jul-13	Revisions to workpapers for Waverly Properties.	3.5	\$ 140.00	\$ 490.00
Avdzhieva, Denitsa D.	25-Jul-13	Review tax return for Aspen Valley.	1.5	\$ 364.00	\$ 546.00
Avdzhieva, Denitsa D.	26-Jul-13	Review workpapers for Waverly Properties.	2.0	\$ 364.00	\$ 728.00
Casa, Elissa N.	26-Jul-13	Prepare workpapers for Longwood.	3.5	\$ 140.00	\$ 490.00
Casa, Elissa N.	27-Jul-13	Prepare workpapers for Waverly Properties	2.0	\$ 140.00	\$ 280.00
Avdzhieva, Denitsa D.	29-Jul-13	Final review of tax return for Palatine.	0.8	\$ 364.00	\$ 291.20
Avdzhieva, Denitsa D.	29-Jul-13	Review complete set of workpapers for Longwood.	1.0	\$ 364.00	\$ 364.00
Avdzhieva, Denitsa D.	29-Jul-13	Review tax workpapers for Orlando Residential.	1.2	\$ 364.00	\$ 436.80
Casa, Elissa N.	29-Jul-13	Corrections to Palatine Federal return after review and comments from senior.	1.5	\$ 140.00	\$ 210.00
Casa, Elissa N.	29-Jul-13	Revise workpapers for Longwood after review and comments from senior.	3.5	\$ 140.00	\$ 490.00
Avdzhieva, Denitsa D.	30-Jul-13	Review workpapers for OSP.	1.0	\$ 364.00	\$ 364.00
Avdzhieva, Denitsa D.	30-Jul-13	Review workpapers for Chicago Condo.	1.2	\$ 364.00	\$ 436.80
Avdzhieva, Denitsa D.	30-Jul-13	Review tax return for Longwood and provide comments.	1.3	\$ 364.00	\$ 473.20
Casa, Elissa N.	30-Jul-13	Prepare Federal Tax Return and Form 966 for Longwood.	3.5	\$ 140.00	\$ 490.00
Casa, Elissa N.	31-Jul-13	Prepare tax return for Pond Bay.	0.4	\$ 140.00	\$ 56.00
Casa, Elissa N.	31-Jul-13	Prepare workpapers for Chicago Condo	0.4	\$ 140.00	\$ 56.00
Casa, Elissa N.	31-Jul-13	Prepare tax return for Outlet.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	31-Jul-13	Prepare tax workpapers for OSP.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	31-Jul-13	Revise Palatine state return.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	31-Jul-13	Revisions to state tax return for Aspen Valley after review and comments.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	31-Jul-13	Continue to prepare workpapers for Waverly Properties.	0.6	\$ 140.00	\$ 84.00
Casa, Elissa N.	31-Jul-13	Prepare workpapers for Orlando Residential.	0.6	\$ 140.00	\$ 84.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Casa, Elissa N.	31-Jul-13	Continue to prepare corrections to 2012 Federal Tax Return and Form 966 for Longwood.	0.7	\$ 140.00	\$ 98.00
Avdzhieva, Denitsa D.	31-Jul-13	Review tax return for Longwood.	2.0	\$ 364.00	\$ 728.00
Casa, Elissa N.	31-Jul-13	Revise Federal Tax Return and Form 966 for Longwood.	2.0	\$ 140.00	\$ 280.00
Casa, Elissa N.	31-Jul-13	Prepare corrections to 2012 Federal Tax Return and Form 966 for Longwood.	3.3	\$ 140.00	\$ 462.00
Cosentino, Jill M.	1-Aug-13	Sr. manager review of return for Pond Bay.	1.0	\$ 620.00	\$ 620.00
Cosentino, Jill M.	1-Aug-13	Sr. manager review of return for Longwood.	1.8	\$ 620.00	\$ 1,116.00
Cosentino, Jill M.	1-Aug-13	Sr. manager review of return for Waverly.	2.2	\$ 620.00	\$ 1,364.00
Casa, Elissa N.	1-Aug-13	Prepare 2012 Excel Workpapers and eWorkpapers for Waverly.	3.0	\$ 140.00	\$ 420.00
Avdzhieva, Denitsa D.	2-Aug-13	Review Pond Bay workpapers.	0.8	\$ 364.00	\$ 291.20
Casa, Elissa N.	2-Aug-13	Continue to prepare corrections to 2012 Federal Tax Return and Form 966 for Longwood.	1.2	\$ 140.00	\$ 168.00
Avdzhieva, Denitsa D.	2-Aug-13	Review workpapers for Outlet Funding.	1.2	\$ 364.00	\$ 436.80
Casa, Elissa N.	2-Aug-13	Prepare 2012 Excel workpapers and eWorkpapers for Outlet Funding.	2.8	\$ 140.00	\$ 392.00
Avdzhieva, Denitsa D.	3-Aug-13	Sr. associate review of Outlet Funding Workpapers.	1.5	\$ 364.00	\$ 546.00
Casa, Elissa N.	3-Aug-13	Tax Return Corrections to Longwood.	2.5	\$ 140.00	\$ 350.00
Casa, Elissa N.	3-Aug-13	Prepare 2012 Federal and California Tax Returns for Outlet Funding.	3.0	\$ 140.00	\$ 420.00
Avdzhieva, Denitsa D.	5-Aug-13	Review workpapers for Pond Bay.	0.9	\$ 364.00	\$ 327.60
Casa, Elissa N.	5-Aug-13	Prepare Tax Return Corrections for Outlet Funding.	1.5	\$ 140.00	\$ 210.00
Avdzhieva, Denitsa D.	5-Aug-13	Sr. associate review of tax returns for Outlet Funding.	1.6	\$ 364.00	\$ 582.40
Casa, Elissa N.	5-Aug-13	Prepare 2012 Excel workpapers for Pond Bay.	2.2	\$ 140.00	\$ 308.00
Casa, Elissa N.	5-Aug-13	Continue to prepare 2012 Excel workpapers for Pond Bay.	2.8	\$ 140.00	\$ 392.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
O'Reilly, Jessica A.	6-Aug-13	Prepare workpapers and engagement summary for Orlando Residential Holding, LLC.	1.1	\$ 364.00	\$ 400.40
Casa, Elissa N.	6-Aug-13	Prepare Orlando Residential Holding 2012 workpapers.	2.4	\$ 140.00	\$ 336.00
Casa, Elissa N.	6-Aug-13	Prepare Orlando Development Property, Inc. 2012 workpapers.	2.6	\$ 140.00	\$ 364.00
O'Reilly, Jessica A.	6-Aug-13	Continue to prepare workpapers and engagement summary for Orlando Residential Holding, LLC.	2.9	\$ 364.00	\$ 1,055.60
Broderick, Lyndsey	6-Aug-13	Prepare Orlando Residential Holding Company Federal and Florida returns.	3.5	\$ 280.00	\$ 980.00
Broderick, Lyndsey	7-Aug-13	Prepare changes to Orlando Residential Holding Company Federal return.	1.5	\$ 280.00	\$ 420.00
O'Reilly, Jessica A.	7-Aug-13	Prepare workpapers and engagement summary for Orlando Development Property.	1.9	\$ 364.00	\$ 691.60
Casa, Elissa N.	7-Aug-13	Continue to prepare Orlando Residential Holding 2012 workpapers.	2.1	\$ 140.00	\$ 294.00
O'Reilly, Jessica A.	7-Aug-13	Prepare returns for Orlando Residential Holding, LLC.	2.1	\$ 364.00	\$ 764.40
Casa, Elissa N.	7-Aug-13	Continue to prepare Orlando Development Property, Inc. 2012 workpapers.	2.4	\$ 140.00	\$ 336.00
Casa, Elissa N.	7-Aug-13	Prepare OSP Holdings 2012 workpapers.	3.0	\$ 140.00	\$ 420.00
Casa, Elissa N.	8-Aug-13	Prepare Form 966 Corrections for Longwood.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	8-Aug-13	Prepare Florida State Tax Returns for Orlando Compliance.	1.7	\$ 140.00	\$ 238.00
O'Reilly, Jessica A.	8-Aug-13	Prepare returns for Orlando Development Property.	1.7	\$ 364.00	\$ 618.80
Casa, Elissa N.	8-Aug-13	Prepare Orlando Development 2012 Federal for Orlando Compliance.	1.8	\$ 140.00	\$ 252.00
O'Reilly, Jessica A.	8-Aug-13	Prepare workpapers and engagement summary for Orlando Conversion Property.	2.3	\$ 364.00	\$ 837.20
Casa, Elissa N.	8-Aug-13	Prepare workpaper corrections for Waverly.	6.5	\$ 140.00	\$ 910.00
Avdzhieva, Denitsa D.	9-Aug-13	Prepare corrections to form 966 for Pond Bay.	1.0	\$ 364.00	\$ 364.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
O'Reilly, Jessica A.	9-Aug-13	Continue to prepare returns for Orlando Conversion Property.	1.5	\$ 364.00	\$ 546.00
Casa, Elissa N.	9-Aug-13	Prepare 2012 Federal, New York State for Waverly.	2.3	\$ 140.00	\$ 322.00
Casa, Elissa N.	9-Aug-13	Prepare 2012 New York City Tax Returns for Waverly.	2.7	\$ 140.00	\$ 378.00
Casa, Elissa N.	10-Aug-13	Prepare Tax Return Corrections for Outlet Funding.	1.0	\$ 140.00	\$ 140.00
Casa, Elissa N.	10-Aug-13	Prepare 2012 Excel workpapers and eWorkpapers for Pond Bay.	2.0	\$ 140.00	\$ 280.00
Avdzhieva, Denitsa D.	10-Aug-13	Review of tax returns for Outlet Funding.	2.5	\$ 364.00	\$ 910.00
Casa, Elissa N.	13-Aug-13	Prepare 2012 Excel workpapers and eWorkpapers for OSP Holdings.	2.5	\$ 140.00	\$ 350.00
Casa, Elissa N.	13-Aug-13	Prepare 2012 Excel workpapers and eWorkpapers for Chicago Condo.	3.0	\$ 140.00	\$ 420.00
Casa, Elissa N.	14-Aug-13	Prepare Workpaper Corrections for OSP Holdings.	0.8	\$ 140.00	\$ 112.00
Casa, Elissa N.	14-Aug-13	Continue to prepare 2012 Excel workpapers and eWorkpapers for Chicago Condo.	1.0	\$ 140.00	\$ 140.00
Avdzhieva, Denitsa D.	14-Aug-13	Discussions with manager regarding OSP Holdings workpapers.	1.1	\$ 364.00	\$ 400.40
Avdzhieva, Denitsa D.	14-Aug-13	Review tax return for Waverly.	1.4	\$ 364.00	\$ 509.60
Casa, Elissa N.	14-Aug-13	Prepare US Senior Living 2012 workpapers.	2.0	\$ 140.00	\$ 280.00
Casa, Elissa N.	14-Aug-13	Continue Tax Return Corrections for Waverly.	2.2	\$ 140.00	\$ 308.00
Avdzhieva, Denitsa D.	15-Aug-13	Revisions to Waverly return per manager comments and review.	1.0	\$ 364.00	\$ 364.00
Casa, Elissa N.	15-Aug-13	Continue to prepare 2012 Excel workpapers and eWorkpapers for USSLF Subco.	2.1	\$ 140.00	\$ 294.00
Casa, Elissa N.	15-Aug-13	Continue to prepare 2012 Excel workpapers and eWorkpapers for US Senior Living.	3.9	\$ 140.00	\$ 546.00
Cosentino, Jill M.	16-Aug-13	Sr. manager review of Q3 estimates for US Senior Living.	0.8	\$ 620.00	\$ 496.00
Grande, Mary C.	16-Aug-13	Partner review of tax return for Aspen Valley.	1.0	\$ 760.00	\$ 760.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Casa, Elissa N.	16-Aug-13	Continue to prepare 2012 Excel workpapers and eWorkpapers for US Senior Living.	1.2	\$ 140.00	\$ 168.00
Casa, Elissa N.	16-Aug-13	Continue to prepare 2012 Excel workpapers and eWorkpapers for USSLF Subco.	1.3	\$ 140.00	\$ 182.00
Cosentino, Jill M.	16-Aug-13	Sr. manager review of tax return and workpapers for Orlando Residential.	2.0	\$ 620.00	\$ 1,240.00
Casa, Elissa N.	18-Aug-13	Continue to prepare 2012 Tax Return Corrections for Outlet Funding.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	19-Aug-13	Prepare Tax Return Corrections for Orlando Conversion.	0.3	\$ 140.00	\$ 42.00
Casa, Elissa N.	19-Aug-13	Prepare Tax Return Corrections for Orlando Residential.	0.3	\$ 140.00	\$ 42.00
Casa, Elissa N.	19-Aug-13	Tax Return Corrections Orlando Development.	0.4	\$ 140.00	\$ 56.00
Casa, Elissa N.	19-Aug-13	Continue to prepare Tax Return Corrections for Outlet Funding.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	19-Aug-13	Prepare Tax Return Corrections for Longwood.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	19-Aug-13	Prepare 2012 Federal and Colorado Tax Returns for OSP Holdings.	2.0	\$ 140.00	\$ 280.00
O'Reilly, Jessica A.	19-Aug-13	Review and revise workpapers and engagement Summary for OSP Holdings.	2.0	\$ 364.00	\$ 728.00
Cosentino, Jill M.	19-Aug-13	Sr. manager review of Q3 estimates for all entities.	2.2	\$ 620.00	\$ 1,364.00
Cosentino, Jill M.	19-Aug-13	Sr. manager review of return/ step downs.	3.0	\$ 620.00	\$ 1,860.00
Casa, Elissa N.	19-Aug-13	Prepare Tax Return Corrections for Aspen Valley.	3.5	\$ 140.00	\$ 490.00
O'Reilly, Jessica A.	20-Aug-13	Review and revise return for OSP Holdings.	1.0	\$ 364.00	\$ 364.00
Cosentino, Jill M.	20-Aug-13	Sr. manager review of tax return and workpapers for Outlet Funding.	1.8	\$ 620.00	\$ 1,116.00
Cosentino, Jill M.	20-Aug-13	Sr. manager review of tax return and workpapers for OSP Holdings.	2.2	\$ 620.00	\$ 1,364.00
Avdzhieva, Denitsa D.	21-Aug-13	Clear manager comments on workpapers for Aspen Valley.	0.4	\$ 364.00	\$ 145.60
Casa, Elissa N.	21-Aug-13	Continue to prepare Tax Return Corrections for Aspen Valley.	0.5	\$ 140.00	\$ 70.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Avdzhieva, Denitsa D.	21-Aug-13	Finalize returns and workpapers for Aspen Valley.	0.6	\$ 364.00	\$ 218.40
Avdzhieva, Denitsa D.	22-Aug-13	Clear manager comments on workpapers for Pond Bay.	0.4	\$ 364.00	\$ 145.60
Avdzhieva, Denitsa D.	22-Aug-13	Finalize returns and workpapers for Pond Bay.	0.6	\$ 364.00	\$ 218.40
Grande, Mary C.	22-Aug-13	Partner review of tax return for Outlet Funding.	1.0	\$ 760.00	\$ 760.00
Halimanovic, Sejla	22-Aug-13	Review tax return workpapers for US Senior Living Funding Inc.	2.9	\$ 364.00	\$ 1,055.60
Casa, Elissa N.	22-Aug-13	Continue to prepare Tax Return Corrections for	3.0	\$ 140.00	\$ 420.00
Casa, Elissa N.	23-Aug-13	Continue to prepare Tax Return Corrections for Waverly.	0.5	\$ 140.00	\$ 70.00
Casa, Elissa N.	23-Aug-13	Continue to prepare Tax Return Corrections for Pond Bay.	1.5	\$ 140.00	\$ 210.00
Halimanovic, Sejla	24-Aug-13	Continue to review tax return workpapers for US Senior Living Funding Inc.	1.6	\$ 364.00	\$ 582.40
Avdzhieva, Denitsa D.	25-Aug-13	Electronically file return for Aspen Valley.	0.4	\$ 364.00	\$ 145.60
Avdzhieva, Denitsa D.	25-Aug-13	Electronically file return for Outlet Funding	0.4	\$ 364.00	\$ 145.60
Avdzhieva, Denitsa D.	25-Aug-13	Electronically file return for Palatine	0.4	\$ 364.00	\$ 145.60
Arcebedo, Jennifer T.	25-Aug-13	Prepare complete set of workpapers for US Senior Living Fund.	3.0	\$ 280.00	\$ 840.00
Halimanovic, Sejla	25-Aug-13	Review tax return workpaper changes for US Senior Living Funding Inc.	3.2	\$ 364.00	\$ 1,164.80
Arcebedo, Jennifer T.	26-Aug-13	Continue to prepare complete set of workpapers for US Senior Living Fund.	3.1	\$ 280.00	\$ 868.00
Halimanovic, Sejla	26-Aug-13	Review tax return workpaper changes for US Senior Living Funding Inc.	5.8	\$ 364.00	\$ 2,111.20
Halimanovic, Sejla	27-Aug-13	Review federal and state tax returns for US Senior Living Funding Inc.	4.8	\$ 364.00	\$ 1,747.20
Avdzhieva, Denitsa D.	28-Aug-13	Prepare Form 8886 for Pond Bay.	0.4	\$ 364.00	\$ 145.60
Avdzhieva, Denitsa D.	28-Aug-13	Update tax return for Pond Bay	0.6	\$ 364.00	\$ 218.40

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Halimanovic, Sejla	28-Aug-13	Review state tax returns for US Senior Living Funding Inc.	1.2	\$ 364.00	\$ 436.80
Cosentino, Jill M.	29-Aug-13	Sr. manager review of tax return and workpapers for Orlando Conversion and Orlando Development.	3.0	\$ 620.00	\$ 1,860.00
Arcebido, Jennifer T.	30-Aug-13	Electronically file US Senior Living federal return	0.2	\$ 280.00	\$ 56.00
Halimanovic, Sejla	31-Aug-13	Review state tax returns for US Senior Living Funding Inc.	2.2	\$ 364.00	\$ 800.80
Grande, Mary C.	3-Sep-13	Review tax returns for Chicago Condominium	1.2	\$ 760.00	\$ 912.00
Arcebido, Jennifer T.	3-Sep-13	Continue to prepare Federal Tax Return for U.S. Senior Living Funding, Inc.	2.2	\$ 280.00	\$ 616.00
Halimanovic, Sejla	3-Sep-13	Review state tax returns for US Senior Living Funding Inc.	3.8	\$ 364.00	\$ 1,383.20
Arcebido, Jennifer T.	4-Sep-13	Prepare Federal Tax Return for U.S. Senior Living Funding, Inc.	0.6	\$ 280.00	\$ 168.00
Grande, Mary C.	4-Sep-13	Review tax returns for Waverly	0.8	\$ 760.00	\$ 608.00
Halimanovic, Sejla	4-Sep-13	Review changes to state tax returns for US Senior Living Funding Inc.	3.4	\$ 364.00	\$ 1,237.60
Grande, Mary C.	5-Sep-13	Review federal and state tax returns for US Senior Living Funding Inc.	1.2	\$ 760.00	\$ 912.00
Halimanovic, Sejla	5-Sep-13	Review changes to state tax returns for US Senior Living Funding Inc.	2.2	\$ 364.00	\$ 800.80
Arcebido, Jennifer T.	6-Sep-13	Update complete sets of workpapers for both subsidiaries of U.S. Senior Living Funding, Inc.	2.6	\$ 280.00	\$ 728.00
Arcebido, Jennifer T.	6-Sep-13	Prepare federal return for second subsidiary of U.S. Senior Living Funding, Inc.	2.8	\$ 280.00	\$ 784.00
Arcebido, Jennifer T.	6-Sep-13	Continue to update complete sets of workpapers for both subsidiaries of U.S. Senior Living Funding, Inc.	2.9	\$ 280.00	\$ 812.00
Arcebido, Jennifer T.	6-Sep-13	Prepare federal return for one subsidiary of U.S. Senior Living Funding, Inc.	2.9	\$ 280.00	\$ 812.00
Halimanovic, Sejla	6-Sep-13	Review NY, MTA, NYC, OK and FL tax returns for US Senior Living Funding Inc.	11.2	\$ 364.00	\$ 4,076.80
Arcebido, Jennifer T.	7-Sep-13	Continue to prepare federal return for second subsidiary of U.S. Senior Living Funding, Inc.	2.6	\$ 280.00	\$ 728.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Arcebido, Jennifer T.	7-Sep-13	Continue to update complete sets of workpapers for both subsidiaries of U.S. Senior Living Funding, Inc.	2.7	\$ 280.00	\$ 756.00
Arcebido, Jennifer T.	7-Sep-13	Continue to update complete sets of workpapers for both subsidiaries of U.S. Senior Living Funding, Inc.	3.1	\$ 280.00	\$ 868.00
Arcebido, Jennifer T.	7-Sep-13	Continue to prepare federal return for one subsidiary of U.S. Senior Living Funding, Inc.	3.2	\$ 280.00	\$ 896.00
Halimanovic, Sejla	7-Sep-13	Review changes to NY, MTA, NYC, OK and FL tax returns for US Senior Living Funding Inc.	8.2	\$ 364.00	\$ 2,984.80
Arcebido, Jennifer T.	8-Sep-13	Prepare state returns for one subsidiary of U.S. Senior Living Funding, Inc.	3.1	\$ 280.00	\$ 868.00
Arcebido, Jennifer T.	8-Sep-13	Prepare state returns for second subsidiary of U.S. Senior Living Funding, Inc.	3.1	\$ 280.00	\$ 868.00
Halimanovic, Sejla	8-Sep-13	Review state returns for the second subsidiary of US Senior Living Funding Inc.	6.4	\$ 364.00	\$ 2,329.60
Avdzhieva, Denitsa D.	9-Sep-13	Update engagement summary.	0.3	\$ 364.00	\$ 109.20
Avdzhieva, Denitsa D.	9-Sep-13	Review and provide comments on workpapers and tax returns for K1 pickup.	0.7	\$ 364.00	\$ 254.80
Rifati, Berat	9-Sep-13	Update complete set of excel workpapers for Chicago Condo.	1.1	\$ 280.00	\$ 308.00
Avdzhieva, Denitsa D.	9-Sep-13	Review workpapers and Federal and state returns.	1.4	\$ 364.00	\$ 509.60
Arcebido, Jennifer T.	9-Sep-13	Clear comments on the Federal returns.	2.7	\$ 280.00	\$ 756.00
Arcebido, Jennifer T.	9-Sep-13	Continue to prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc.	2.7	\$ 280.00	\$ 756.00
Rifati, Berat	9-Sep-13	Updated e-workpapers and complete preparation of tax return for Chicago Condo.	3.3	\$ 280.00	\$ 924.00
Lazaridis, Zinovia	9-Sep-13	Review of workpapers and federal returns for U.S. Senior Living Funding, Inc.	4.8	\$ 620.00	\$ 2,976.00
Halimanovic, Sejla	9-Sep-13	Review state tax returns for US Senior Living Funding Inc.	8.2	\$ 364.00	\$ 2,984.80
Rifati, Berat	10-Sep-13	Modify complete set of excel workpapers for Waverly.	1.3	\$ 280.00	\$ 364.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Rifati, Berat	10-Sep-13	Finalize federal tax return and state tax returns for Waverly.	1.5	\$ 280.00	\$ 420.00
Lazaridis, Zinovia	10-Sep-13	Review of workpapers, return and 1042 for Chicago Condo.	5.8	\$ 620.00	\$ 3,596.00
Halimanovic, Sejla	10-Sep-13	Review state returns for US Senior Living Funding Inc.	11.2	\$ 364.00	\$ 4,076.80
Arcebedo, Jennifer T.	10-Sep-13	Continue to prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc.	11.6	\$ 280.00	\$ 3,248.00
Pingree, Brian H.	11-Sep-13	Discussion regarding portfolio interest question with L. Thompson (KPMG) for Chicago Condo.	0.3	\$ 480.00	\$ 144.00
Avdzhieva, Denitsa D.	11-Sep-13	Update Waverly return for manager comments	0.3	\$ 364.00	\$ 109.20
Avdzhieva, Denitsa D.	11-Sep-13	Review of Form 1042 for Chicago Condo.	0.5	\$ 364.00	\$ 182.00
Grande, Mary C.	11-Sep-13	Review state returns for US Senior Living Funding Inc.	0.8	\$ 760.00	\$ 608.00
Thompson, Laura M.	11-Sep-13	Review facility agreement, etc. for treatment of murabaha terms as portfolio interest for Chicago Condo.	1.0	\$ 776.00	\$ 776.00
Avdzhieva, Denitsa D.	11-Sep-13	Research regarding the Murabaha payable qualification for portfolio debt exception for Chicago Condo	1.4	\$ 364.00	\$ 509.60
Avdzhieva, Denitsa D.	11-Sep-13	Review corrected tax returns for Waverly.	1.4	\$ 364.00	\$ 509.60
Pingree, Brian H.	11-Sep-13	Review loan documents and murabaha transaction description to evaluate applicability of portfolio interest exception for Chicago Condo.	1.4	\$ 480.00	\$ 672.00
Rifati, Berat	11-Sep-13	Revisions to Waverly Place regarding changes to capital loss from disposition in partnership and modification of eworkpapers accordingly.	2.2	\$ 280.00	\$ 616.00
Arcebedo, Jennifer T.	11-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	2.8	\$ 280.00	\$ 784.00

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Arcebido, Jennifer T.	11-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	2.9	\$ 280.00	\$ 812.00
Arcebido, Jennifer T.	11-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	3.1	\$ 280.00	\$ 868.00
Arcebido, Jennifer T.	11-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	3.4	\$ 280.00	\$ 952.00
Lazaridis, Zinovia	11-Sep-13	Review of state returns for U.S. Senior Living Funding, Inc.	5.8	\$ 620.00	\$ 3,596.00
Halimanovic, Sejla	11-Sep-13	Review consolidated state returns for US Senior Living Funding, Inc.	10.8	\$ 364.00	\$ 3,931.20
Rifati, Berat	12-Sep-13	Finalize 2848 for client regarding IRS audit notice that came in for Pond Bay.	0.4	\$ 280.00	\$ 112.00
Rifati, Berat	12-Sep-13	Finalize 1042,1042t and 1042s for interest payment made to Cayman entity for Chicago Condo	1.2	\$ 280.00	\$ 336.00
Arcebido, Jennifer T.	12-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	2.5	\$ 280.00	\$ 700.00
Arcebido, Jennifer T.	12-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	3.1	\$ 280.00	\$ 868.00
Arcebido, Jennifer T.	12-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	3.2	\$ 280.00	\$ 896.00
Arcebido, Jennifer T.	12-Sep-13	prepare state returns for the two subsidiaries of U.S. Senior Living Funding, Inc. - AZ, CA, IL, and VA	3.4	\$ 280.00	\$ 952.00
Lazaridis, Zinovia	12-Sep-13	Review of workpapers and federal return for Waverly.	5.8	\$ 620.00	\$ 3,596.00
Halimanovic, Sejla	12-Sep-13	Review consolidated state returns for US Senior Living Funding, Inc.	9.2	\$ 364.00	\$ 3,348.80
Avdzhieva, Denitsa D.	13-Sep-13	Review workpapers and tax returns for bad debt correction for Waverly.	0.6	\$ 364.00	\$ 218.40

EXHIBIT E6

Arcapita Bank B.S.C. (c)
2012 Tax Compliance Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Rifati, Berat	13-Sep-13	Complete changes to tax return for retained earnings adjustment and recomputed workpapers as necessary for Waverly.	1.2	\$ 280.00	\$ 336.00
Arcebido, Jennifer T.	13-Sep-13	Efile tax returns for New York and Federal for Waverly	1.4	\$ 280.00	\$ 392.00
Arcebido, Jennifer T.	13-Sep-13	Continue to prepare consolidated state returns for US Senior Living Funding Inc.	3.8	\$ 280.00	\$ 1,064.00
Halimanovic, Sejla	13-Sep-13	Review consolidated state returns for US Senior Living Funding, Inc.	4.8	\$ 364.00	\$ 1,747.20
Halimanovic, Sejla	16-Sep-13	Clearing e-file diagnostics for US Senior Living Funding Inc.	0.8	\$ 364.00	\$ 291.20
Avdzhieva, Denitsa D.	16-Sep-13	Clearing efile diagnostics for Waverly and Chicago Funding.	0.8	\$ 364.00	\$ 291.20
Arcebido, Jennifer T.	16-Sep-13	Continue to prepare consolidated state returns for US Senior Living Funding Inc.	4.8	\$ 280.00	\$ 1,344.00
Total 2012 Tax Compliance Services			568.4		\$ 171,130.00

EXHIBIT E7

Arcapita Bank B.S.C. (c)
2010 and 2011 - IRS Exam for Waverly
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Grande, Mary C.	22-Jul-13	Review IDR binder for delivery to IRS agent for all requests (1-4)	2.0	\$ 950.00	\$ 1,900.00
Cosentino, Jill M.	23-Jul-13	Continue to review response to Information Document Request (IDR) 1-4 call.	0.8	\$ 775.00	\$ 620.00
Cosentino, Jill M.	23-Jul-13	Conference call with IRS agent and M. Casey (Arcapita Director)	1.8	\$ 775.00	\$ 1,395.00
Cosentino, Jill M.	23-Jul-13	Senior Manager review of responses to IDR 1-4 call.	3.4	\$ 775.00	\$ 2,635.00
Varanelli, Christopher R.	24-Jul-13	Prepare binder for Information Document Request (IDR) responses (IDR MA-01)	3.0	\$ 175.00	\$ 525.00
Varanelli, Christopher R.	25-Jul-13	Prepare binder for Information Document Request (IDR) responses (IDR MA-02)	2.5	\$ 175.00	\$ 437.50
Varanelli, Christopher R.	25-Jul-13	Prepare binder for Information Document Request (IDR) responses (IDR MA-03)	2.7	\$ 175.00	\$ 472.50
Varanelli, Christopher R.	25-Jul-13	Prepare binder for Information Document Request (IDR) responses (IDR MA-04)	3.3	\$ 175.00	\$ 577.50
Beel, Ryan C.	26-Jul-13	Review binder for Information Document Request (IDR) responses (IDR MA-01)	2.3	\$ 455.00	\$ 1,046.50
Varanelli, Christopher R.	26-Jul-13	Make changes to Information Document Request (IDR) responses (IDR MA-02 and 03)	2.5	\$ 175.00	\$ 437.50
Beel, Ryan C.	26-Jul-13	Continue to review binder for Information Document Request (IDR) responses (IDR MA-01)	2.7	\$ 455.00	\$ 1,228.50
Beel, Ryan C.	29-Jul-13	Review binder for Information Document Request (IDR) responses (IDR MA-02)	2.1	\$ 455.00	\$ 955.50
Beel, Ryan C.	29-Jul-13	Review binder for Information Document Request (IDR) responses (IDR MA-03)	2.9	\$ 455.00	\$ 1,319.50
Varanelli, Christopher R.	29-Jul-13	Revisions for Information Document Request (IDR) responses (IDR MA-01) per manager review	5.0	\$ 175.00	\$ 875.00
Beel, Ryan C.	30-Jul-13	Review binder for Information Document Request (IDR) responses (IDR MA-04)	1.0	\$ 455.00	\$ 455.00
Varanelli, Christopher R.	30-Jul-13	Revisions for Information Document Request (IDR) responses (IDR MA-04) per manager review	1.5	\$ 175.00	\$ 262.50

EXHIBIT E7

Arcapita Bank B.S.C. (c)
2010 and 2011 - IRS Exam for Waverly
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total 2010 and 2011 - IRS Exam for Waverly	<u>39.5</u>		<u>\$ 15,142.50</u>

EXHIBIT E8

Arcapita Bank B.S.C. (c)
2012 Tax Consulting Services
April 1, 2013 through September 17, 2013

Name	Date	Description	Hours	Rate	Amount
Avdzhieva, Denitsa D.	12-Sep-13	Review IRS Notice, client emails, and Power Of Attorney for Pond Bay.	0.6	\$ 364.00	\$ 218.40
Avdzhieva, Denitsa D.	13-Sep-13	Corrections to Power Of Attorney for Pond Bay after discussion with client..	0.4	\$ 364.00	\$ 145.60
Total 2012 Tax Consulting Services			1.0		\$ 364.00

EXHIBIT F

Arcapita Bank B.S.C. (c)
Summary Of Hours and Fees Incurred By Professional
March 19, 2012 through September 17, 2013

<u>Professional</u>	<u>Position</u>	<u>Current Hours Billed</u>	<u>Hourly Rate</u>	<u>Fees Billed</u>
Arcebido, Jennifer T.	Associate	89.5	\$ 280.00	\$ 25,060.00
Avdzhieva, Denitsa D.	Sr. Associate	61.1	\$ 364.00	\$ 22,240.40
Avdzhieva, Denitsa D	Sr. Associate	25.5	\$ 318.50	\$ 8,121.75
Beel, Ryan C.	Sr. Associate	11.0	\$ 455.00	\$ 5,005.00 (1)
Beel, Ryan C.	Sr. Associate	42.0	\$ 364.00	\$ 15,284.36 (1)
Beel, Ryan C.	Sr. Associate	7.6	\$ 319.00	\$ 2,424.40
Beel, Ryan C.	Sr. Associate	115.5	\$ 318.50	\$ 36,786.75
Belmont, Lauren M.	Associate	5.5	\$ 280.00	\$ 1,540.00
Broderick, Lyndsey	Associate	5.0	\$ 280.00	\$ 1,400.00
Casa, Elissa N.	Paraprofessional	185.5	\$ 140.00	\$ 25,970.00
Chigurupati, Vijaya	Associate	1.2	\$ 280.00	\$ 336.00 (1)
Chigurupati, Vijaya	Associate	5.1	\$ 245.00	\$ 1,249.50
Chigurupati, Vijaya	Paraprofessional	6.0	\$ 140.00	\$ 840.00 (1)
Chigurupati, Vijaya	Paraprofessional	138.4	\$ 122.50	\$ 16,954.00
Cosentino, Jill M.	Sr. Manager	6.0	\$ 775.00	\$ 4,650.00 (1)
Cosentino, Jill M.	Sr. Manager	25.0	\$ 620.00	\$ 15,500.00
DeCairano, Jill M.	Sr. Manager	28.0	\$ 620.00	\$ 17,360.00 (1)
DeCairano, Jill M.	Sr. Manager	7.6	\$ 580.00	\$ 4,408.00
DeCairano, Jill M.	Sr. Manager	3.5	\$ 543.00	\$ 1,900.50
DeCairano, Jill M.	Sr. Manager	51.9	\$ 507.50	\$ 26,339.25
DeCairano, Jill M.	Manager	8.0	\$ 460.00	\$ 3,680.00
Ford, James H	Sr. Associate	1.0	\$ 318.50	\$ 318.50
Garza, Juanita F.	Associate	29.7	\$ 220.00	\$ 6,534.00
Garza, Juanita F.	Paraprofessional	8.7	\$ 136.00	\$ 1,183.20
Grande, Mary C.	Partner	2.0	\$ 950.00	\$ 1,900.00 (1)
Grande, Mary C.	Partner	15.0	\$ 760.00	\$ 11,400.00 (1)
Grande, Mary C.	Partner	19.0	\$ 665.00	\$ 12,635.00
Halimanovic, Sejla	Sr. Associate	101.9	\$ 364.00	\$ 37,091.60
Kang, Brian S.	Associate	6.0	\$ 280.00	\$ 1,680.00
Kim, Dale Y.	Manager	1.5	\$ 492.00	\$ 738.00 (1)
Kim, Dale Y.	Manager	1.5	\$ 430.50	\$ 645.75
Lazaridis, Zinovia	Sr. Manager	22.2	\$ 620.00	\$ 13,764.00
LeDoux, Cori L.	Associate	1.0	\$ 280.00	\$ 280.00 (1)
LeDoux, Cori L.	Associate	89.9	\$ 245.00	\$ 22,025.50
Lewis, Harve	Director	0.5	\$ 740.00	\$ 370.00
Lewis, Kimberlyetta R.	Associate	4.0	\$ 280.00	\$ 1,120.00 (1)
Lewis, Kimberlyetta R.	Associate	46.0	\$ 245.00	\$ 11,270.00

EXHIBIT F

Arcapita Bank B.S.C. (c)
Summary Of Hours and Fees Incurred By Professional
March 19, 2012 through September 17, 2013

Professional	Position	Current Hours Billed	Hourly Rate	Fees Billed
Maimin, Donna	Partner	1.5	\$ 760.00	\$ 1,140.00
Mariano, Michael D.	Paraprofessional	3.5	\$ 140.00	\$ 490.00
Marini, Catherine T.	Sr. Associate	43.3	\$ 318.50	\$ 13,791.05
O'Reilly, Jessica A.	Sr. Associate	16.5	\$ 364.00	\$ 6,006.00
Pingree, Brian H.	Sr. Associate	1.7	\$ 480.00	\$ 816.00
Plangman, Monica	Manager	12.7	\$ 492.00	\$ 6,248.40
Rifati, Berat	Associate	12.2	\$ 280.00	\$ 3,416.00
Rubin, Tara D.	Sr. Associate	1.5	\$ 364.00	\$ 546.00
Sellers, Monica	Manager	21.6	\$ 492.00	\$ 10,627.20
Tatum, Pamela R.	Sr. Associate	42.9	\$ 364.00	\$ 15,615.60
Thompson, Laura M.	Managing Director	1.0	\$ 776.00	\$ 776.00
Tomasovich, Datus	Sr. Associate	0.5	\$ 318.50	\$ 159.25
VanRossem, Michael C.	Associate	58.0	\$ 280.00	\$ 16,240.00
Varanelli, Christopher R.	Paraprofessional	20.5	\$ 175.00	\$ 3,587.50 ⁽¹⁾
Total Hours and Fees		<u>1,416.2</u>		<u>\$ 439,464.46</u>
Subtotal - Discounted Fees				\$ 439,464.46
Less Reduction due to Difference in June tax compliance billing rates				\$ (1,281.75) ⁽²⁾
Less Reduction due to compliance fees inadvertently charged in July fee statement				\$ (3,920.00) ⁽³⁾
Voluntary Reduction for Fee Application Preparation Services on Third Monthly				\$ (1,500.00)
Subtotal Fees				<u>\$ 432,762.71</u>
Voluntary Reductions on Interim Fee Applications per US Trustee				\$ (3,064.50)
Total Discounted Fees				<u>\$ 429,698.21</u>
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				<u>\$ 429,698.21</u>
Hourly Blended Rate			<u>\$ 370.58</u>	

⁽¹⁾ This work related to tax consulting services and as such the tax consulting rates apply.

⁽²⁾ This adjustment was necessary to correct a billing error on the June fee statement.

⁽³⁾ This adjustment was necessary to correct a billing error on the July fee statement.

EXHIBIT G

Arcapita Bank B.S.C. (c)
Summary of Hours and Fees Incurred by Category
March 19, 2012 through September 17, 2013

<u>Category</u>	<u>Hours</u>	<u>Fees</u>
2011 Tax Compliance Services	579.2	\$ 159,673.45
Retention Preparation	20.5	\$ 10,086.00
Fee Application Preparation	97.1	\$ 29,862.40
2011 Tax Consulting Services	26.6	\$ 11,132.36
2010 IRS Exam	42.5	\$ 20,100.00
2012 Tax Compliance Services	610.8	\$ 186,766.00
2010 and 2011 - IRS Exam for Waverly	38.5	\$ 14,778.50
2012 Tax Consulting Services	1.0	\$ 364.00
Less Voluntary Reductions on Interim Fee Applications per US Trustee		\$ (3,064.50)
Total	<u>1,416.2</u>	<u>\$ 429,698.21</u>

EXHIBIT H

Arcapita Bank B.S.C. (c)
Summary of Out of Pocket Expenses
March 19, 2012 through September 17, 2013

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

EXHIBIT I

**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 October 10, 2013 (the “Application”), for KPMG-US’s fourth interim and final fee application for interim allowance of fees for professional services rendered and reimbursement of expenses in this case for the period from April 1, 2013 through September 17, 2013 (the “Fourth Interim Period”) and final allowance of fees for professional services rendered and reimbursement of expenses in these cases for the period from March 19, 2012 through September 17, 2013, inclusive (the “Final Period”).
4. I am the professional designated by KPMG-US with the responsibility for KPMG-US’s compliance in these cases with the administrative order regarding guidelines for

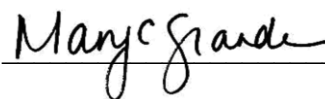
fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

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: October 15, 2013

A handwritten signature in black ink that reads "Mary C. Grande". The signature is written in a cursive style and is positioned above a solid horizontal line.

Mary C. Grande

Partner

KPMG LLP (US)

Stamford Square

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Stamford, CT 06905-4317

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