

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  
:  
:-----x

**THIRD SUPPLEMENTAL DECLARATION OF GARETH WILLIAMS IN SUPPORT  
OF DEBTORS' APPLICATION PURSUANT TO SECTIONS 327(a) AND 330 OF THE  
BANKRUPTCY CODE FOR AN ORDER AUTHORIZING THE DEBTORS  
TO RETAIN AND EMPLOY KPMG LLP AS VALUATION ADVISOR TO  
THE DEBTORS NUNC PRO TUNC TO THE PETITION DATE**

I, Gareth Williams, hereby declares as follows:

1. I am a Partner of KPMG LLP ("KPMG UK"), resident in the KPMG United Kingdom office, located in London. KPMG UK is part of KPMG Europe LLP, a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative. I have personal knowledge of the matters set forth herein.<sup>1</sup>

2. I submit this Third Supplemental Declaration in support of the above-captioned debtors and debtors in possession (the "Debtors") retention and employment of KPMG UK as a valuation advisor to the Debtors [See Docket No. 335] and to further supplement the initial Declaration of David Fletcher attached as Exhibit C to the Debtors' application (the "Application") to retain and employ KPMG UK [Docket No. 123], the First Supplemental

<sup>1</sup> Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG UK.

Declaration of David Fletcher filed in support of the Application [Docket No. 183], and the Second Supplemental Declaration filed in support of the Application [Docket No. 190].

3. A KPMG International member firm has been engaged by a non-Debtor affiliate of Arcapita Bank, B.S.C. to provide financial and tax due diligence services in respect of a potential acquisition by such non- Debtor affiliate. Out of an abundance of caution, no professionals working on such assignment will be involved in the KPMG UK engagement for the Debtors.

4. It remains that, insofar as I have been able to ascertain, KPMG UK does not represent any interest adverse to the Debtors or their estates. Except as may be stated above or in a previously filed declaration, KPMG UK remains a "disinterested person" as that term is defined in 11 U.S.C. § 101(14).

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Pursuant to 28 U.S.C. section 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

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Dated this 13<sup>th</sup> day of May, 2013

By: 

Gareth Williams  
Partner