

**PLEASE CAREFULLY REVIEW THE OBJECTION REFERRED TO IN THIS NOTICE
AND ITS ATTACHMENTS TO DETERMINE WHETHER
SUCH OBJECTION AFFECTS YOUR CLAIM OR CLAIMS.**

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Attorneys for the Debtors and Debtors in Possession

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

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

NOTICE OF HEARING ON DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS
(Books and Records Claims)

PLEASE TAKE NOTICE that on September 16 2013, the above-captioned debtors and debtors in possession (the "***Debtors***") filed the annexed omnibus objection to adjust, disallow and/or expunge claims (the "***Sixth Omnibus Objection to Claims***").

PLEASE TAKE FURTHER NOTICE that a hearing (the "***Hearing***") to consider the Sixth Omnibus Objection to Claims will be held before the Honorable Sean H. Lane, United States Bankruptcy Judge, in Room 701 of the United States Bankruptcy Court, One Bowling Green, New York, New York 10004-1408 (the "***Bankruptcy Court***") on **October 24, 2013 at 11:00 a.m. (prevailing U.S. Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE THAT ANY PARTY RECEIVING THIS NOTICE SHOULD REVIEW THE SIXTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF ITS NAME, DESIGNATED EMPLOYEE IDENTIFICATION NUMBER AND/OR CLAIM IS LOCATED IN THE SIXTH OMNIBUS OBJECTION OR IN EXHIBIT A ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that any party receiving this notice that does NOT oppose the adjustment, disallowance and/or expungement of such party's claim(s) does NOT

need to file a written response to the Sixth Omnibus Objection to Claims and does NOT need to appear at the Hearing.

PLEASE TAKE FURTHER NOTICE that any party receiving this notice that DOES oppose the adjustment, disallowance and/or expungement of such party's claim(s) must file and serve a written response to the Sixth Omnibus Objection to Claims (the "**Response**") so as to be received no later than **October 21, 2013 at 4:00 p.m. (prevailing U.S. Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that any Response must be in writing and contain at a minimum the following: (a) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Sixth Omnibus Objection to Claims; (b) the name or Employee Identification Number of the claimant and description of the basis for the amount of the claim; (c) a concise statement setting forth the reasons why the claim should not be adjusted, disallowed and/or expunged for the reasons set forth in the Sixth Omnibus Objection to Claims, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Sixth Omnibus Objection to Claims; (d) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the claimant will rely in opposing the Sixth Omnibus Objection to Claims; (e) the address(es) to which the Debtors must return any reply to any Response, if different from that presented in the proof of claim; and (f) the name, address, and telephone number of the person (which may be the claimant or the claimant's legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the claim on the claimant's behalf.

PLEASE TAKE FURTHER NOTICE that a Response will be deemed timely filed only if the Response is **actually filed** on or before the Response Deadline with the Court on the docket of *In re Arcapita Bank B.S.C.(c), et al.*, Ch. 11 Case No. 12-11076 (SHL), either by (a) electronically filing the Response on or before the Response Deadline pursuant to the Case Management Procedures approved by this Court and the Court's General Order M-399 (available at www.nysb.uscourts.gov/court-info/local-rules-and-orders/general-orders), by registered users of the Court's case filing system and by all other parties in interest on a compact disk, preferably in portable document format, Microsoft Word, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, or (b) delivering the original Response to the Bankruptcy Court on or before the Response Deadline at One Bowling Green, Room 701, New York, New York 10004-1408. In addition, a Response will be deemed timely served **only if** a copy of the Response is **actually received** on or before the Response Deadline by (i) proposed counsel for the Reorganized Debtors, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Nicholas C. Kamphaus, Esq. and Lena Mandel, Esq.); and (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Richard Morrissey, Esq.), so as to be received no later than the Response Deadline.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order

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Attorneys for the Debtors and Debtors in Possession

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

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

DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS
(Books and Records Claims)

THIS OBJECTION SEEKS TO ADJUST, DISALLOW AND/OR EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING NOTICE OF THIS OBJECTION SHOULD LOCATE THEIR NAMES (OR DESIGNATED EMPLOYEE IDENTIFICATION NUMBERS) AND CLAIMS ON EXHIBIT A ATTACHED TO THIS OBJECTION.

Arcapita Bank B.S.C.(c) ("*Arcapita*") and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the "*Debtors*" and each, a "*Debtor*") in the above-captioned chapter 11 cases (the "*Chapter 11 Cases*") hereby submit this sixth omnibus objection to claims (the "*Sixth Omnibus Objection to Claims*") and respectfully represent as follows:

RELIEF REQUESTED

1. Pursuant to (a) section 502(b) of title 11 of the United States Code (the "*Bankruptcy Code*"), (b) Rule 3007(d) of the Federal Rules of Bankruptcy Procedure

(the “**Bankruptcy Rules**”) and (c) this Court’s *Order Granting Debtors’ Motion for Entry of an Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 Approving Claim Objection Procedures* (Dkt. No. 785) (the “**Claims Administration Order**”), the Debtors file this Sixth Omnibus Objection to Claims seeking entry of an order, in the form attached hereto as **Exhibit B** adjusting the claims listed on **Exhibit A**.¹

2. This Sixth Omnibus Objection to Claims is supported by the *Declaration of Steven Kotarba in Support of Debtors’ Sixth Omnibus Objection to Claims* (the “**Kotarba Declaration**”), filed contemporaneously herewith as **Exhibit C**. As set forth in further detail in the Kotarba Declaration, the Debtors and their advisors have determined that the proofs of claim listed under the heading “*Claims Subject to Adjustment*” on **Exhibit A** (collectively, the “**Claims Subject to Adjustment**”) are asserted in amounts greater than the corresponding amounts reflected in the Debtors’ books and records. The Debtors, therefore, seek entry of an order adjusting the Claims Subject to Adjustment, as set forth under the heading “*Adjusted Claims*” on **Exhibit A** (as adjusted, the “**Adjusted Claims**”), and preserving the Debtors’ right to later object to the Adjusted Claims on any other basis. The Adjusted Claims, as adjusted, will remain on the claims register, unless such claims are disallowed and expunged in their entirety due to the adjustments set forth on **Exhibit A**.

3. This Sixth Omnibus Objection to Claims does not affect the rights of any parties, except as set forth in the Court’s order or orders granting this Sixth Omnibus Objection to

¹ Creditors can obtain certain categories of information, such as the identity (or in the case of the Debtors’ investors and employees, the designated identification numbers used to preserve confidentiality) of the relevant claimant, or the asserted amount and classification of the claim, with respect to any proof of claim filed against the Debtors’ bankruptcy estates, at this website: <http://www.gcginc.com/cases/arcapita/index.php>. Creditors may search the claims register by clicking on the “Claims Register/Creditor Search” link on the website. In addition, creditors may request a copy of the cover page of any proof of claim by email at ArcapitaBankInfo@gcginc.com or by mail to Arcapita Bank B.S.C.(c), c/o GCG, Inc., P.O. Box 9881, Dublin, Ohio 43017-5781. Requests for a copy of any proof of claim cover page may be subject to the approval of the Debtors and/or their counsel.

Claims. The Debtors, therefore, reserve the right to object on an alternative basis to any of the Claims Subject to Adjustment.

JURISDICTION AND VENUE

4. The Court has jurisdiction to consider this Sixth Omnibus Objection to Claims pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

5. On June 8, 2012, the Debtors filed their statements of financial affairs and schedules of assets and liabilities, current income and expenditures, and executory contracts and unexpired leases as required by section 521 of the Bankruptcy Code (Dkt. Nos. 212-223, 230 and 231) (collectively, as amended, the “*Schedules and Statements*”). On February 4, 2013, Arcapita filed an amendment to its Schedules and Statements (Dkt. Nos. 821-22).

6. On January 18, 2013, the Court entered the Claims Administration Order, establishing additional permitted grounds on which the Debtors and other parties in interest may object to asserted claims on an omnibus basis in the Chapter 11 Cases, in addition to the grounds set forth in Bankruptcy Rule 3007(d). Pursuant to that order, parties in interest may file omnibus objections on the basis that the asserted amounts of the subject claims contradict “the Debtors’ books and records.” Claims Administration Order ¶ 3(a).

7. On April 26, 2013, the Debtors filed their First through Fifth Omnibus Objections to Claims (Dkt. Nos. 1049-53). On July 25, 2013, the Court entered orders sustaining certain of the claim objections asserted via the First, Second and Third Omnibus Objections to Claims (Dkt. Nos. 1387, 1389 and 1390). On August 8, 2013, the Court entered an amended order

sustaining certain of the claim objections the Third Omnibus Objection to Claims (Dkt. No. 1423).

OBJECTION

8. A filed proof of claim is “deemed allowed, unless a party in interest ... objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

9. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law” 11 U.S.C. § 502(b)(1).

10. Prior to the commencement of the Chapter 11 Cases and in the ordinary course of business, the Debtors maintained books and records (the “**Books and Records**”) that reflect, among other things, the Debtors’ liabilities and amounts owed to creditors as of the date on which the Chapter 11 Cases commenced. The Books and Records were made by the Debtors at or near the time of the relevant transactions giving rise to the liabilities, or otherwise made by the Debtors’ personnel with knowledge of the relevant transactions. The Debtors maintained the Books and Records in the course of their ordinary business activities. The Debtors maintained the Books and Records regularly, in the course of conducting daily business transactions as well as other periodically recurring transactions, such as the payment of the Debtors’ employees.

11. The Debtors and their advisors have reviewed the proofs of claim (including supporting documentation) filed in the Chapter 11 Cases and compared them with the Debtors’

Books and Records and the Schedules and Statements to determine their validity. After careful review, the Debtors have determined that the Claims Subject to Adjustment require adjustment as to the asserted claim amount because such claims do not comport with the Books and Records, whether in part or in whole.

12. To avoid the possibility of a claimant receiving unwarranted recoveries (if such claimant has a claim at all), the Debtors request that the Court grant an order authorizing the Debtors to adjust the Claims Subject to Adjustment consistent with *Exhibit A*. Such claims, as adjusted, will remain on the claims register subject to further objections on any other basis, unless they are otherwise disallowed and expunged in their entirety due to the adjustments set forth on *Exhibit A*.

NOTICE

13. No trustee or examiner has been appointed in the Chapter 11 Cases. The Debtors have provided notice of filing of the Sixth Omnibus Objection to Claims by electronic mail, facsimile and/or overnight mail to: (a) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Richard Morrissey, Esq.); (b) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Nicholas C. Kamphaus, Esq. and Lena Mandel, Esq.), counsel for the Committee (and proposed counsel for the Reorganized Debtors); (c) all parties listed on the Master Service List established in the Chapter 11 Cases; and (d) each claimant listed on *Exhibit A*. A copy of the Sixth Omnibus Objection to Claims is also available on the website of the Debtors' notice and claims agent, GCG, Inc., at www.gcginc.com/cases/arcapita. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

NO PRIOR REQUEST

14. No prior request for the relief requested herein has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as the Court may deem just and proper.

Dated: New York, New York
September 16, 2013

Respectfully submitted,

/s/ Michael A. Rosenthal
Michael A. Rosenthal (MR-7006)
Craig H. Millet (admitted *pro hac vice*)
Joshua Weisser (JW-0185)
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ATTORNEYS FOR THE DEBTORS AND
DEBTORS IN POSSESSION

EXHIBIT A

ARCAPITA BANK B.S.C. (C), ET. AL.

SIXTH OMNIBUS CLAIMS OBJECTION

SCHEDULE 1 - CLAIMS SUBJECT TO ADJUSTMENT, DISALLOWANCE OR EXPUNGEMENT

	NAME OF CLAIMANT	CLAIM #	FILED DATE	ASSERTED DEBTOR NAME & CASE NUMBER	ASSERTED CLASS	ASSERTED AMOUNT	MODIFIED CLASS	MODIFIED AMOUNT
1	EMPLOYEE 1032 [ADDRESS ON FILE]	194	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$1,440.58	Unsecured	\$0.00
2	EMPLOYEE 1282 [ADDRESS ON FILE]	202	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$6,915.00	Unsecured	\$0.00
3	EMPLOYEE 1282 [ADDRESS ON FILE]	203	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$25,000.00*	Unsecured	\$0.00
4	EMPLOYEE 1283 [ADDRESS ON FILE]	209	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$20,444.00	Unsecured	\$0.00
5	EMPLOYEE 1283 [ADDRESS ON FILE]	228	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$2,691.00	Unsecured	\$0.00
6	EMPLOYEE 1373 [ADDRESS ON FILE]	187	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$36,235.46	Unsecured	\$0.00
7	EMPLOYEE 1380 [ADDRESS ON FILE]	140	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$5,637.07	Unsecured	\$0.00
8	EMPLOYEE 1466 [ADDRESS ON FILE]	242	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$10,462.00	Unsecured	\$0.00
9	EMPLOYEE 1498 [ADDRESS ON FILE]	100	08/23/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Priority	\$11,725.00	Priority	\$0.00
					Unsecured	\$298,275.00	Unsecured	\$300,000.00
					Subtotal	\$310,000.00	Subtotal	\$300,000.00
10	EMPLOYEE 2006 [ADDRESS ON FILE]	232	08/28/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$2,726.00	Unsecured	\$0.00
11	EMPLOYEE 2030 [ADDRESS ON FILE]	192	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$18,964.00	Unsecured	\$0.00

* Plus, unliquidated, punitive and/or undetermined amounts

ARCAPITA BANK B.S.C. (C), ET. AL.

SIXTH OMNIBUS CLAIMS OBJECTION

SCHEDULE 1 - CLAIMS SUBJECT TO ADJUSTMENT, DISALLOWANCE OR EXPUNGEMENT

	NAME OF CLAIMANT	CLAIM #	FILED DATE	ASSERTED DEBTOR NAME & CASE NUMBER	ASSERTED CLASS	ASSERTED AMOUNT	MODIFIED CLASS	MODIFIED AMOUNT
12	EMPLOYEE 2092 [ADDRESS ON FILE]	142	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$7,657.00	Unsecured	\$0.00
13	EMPLOYEE 2170 [ADDRESS ON FILE]	191	08/27/2012	Arcapita Bank B.S.C.(c) 12-11076 (SHL)	Unsecured	\$720.28	Unsecured	\$0.00
TOTAL						\$448,892.39	TOTAL	\$300,000.00

* Plus, unliquidated, punitive and/or undetermined amounts

EXHIBIT B

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

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

ORDER GRANTING DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS
(Books and Records Claims)

Upon consideration of the sixth omnibus objections to claims (the “*Sixth Omnibus Objection to Claims*”)¹ of Arcapita Bank B.S.C.(c), and certain of its subsidiaries and affiliates, as debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the “*Debtors*” and each, a “*Debtor*”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “*Bankruptcy Code*”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s *Order Granting Debtors’ Motion for Entry of an Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 Approving Claim Objection Procedures* (Dkt. No. 785), reclassifying and adjusting the Claims Subject to Adjustment, all as more fully described in the Sixth Omnibus Objection to Claims; and the Court having found that it has jurisdiction to consider the Sixth Omnibus Objection to Claims pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that venue of this proceeding and the Sixth Omnibus Objection to Claims in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Sixth Omnibus Objection to Claims is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and notice of the Sixth Omnibus Objection to Claims and the opportunity for a hearing on the Sixth Omnibus Objection to Claims was appropriate under the particular circumstances; and the Court

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Sixth Omnibus Objection to Claims.

having reviewed the Sixth Omnibus Objection to Claims and having considered the statements in support of, and objections to, if any, the relief requested therein at a hearing before the Court (the “**Hearing**”); and the Court having determined that the legal and factual bases set forth in the Sixth Omnibus Objection to Claims and at the Hearing establish just cause for the relief granted herein; and upon the record of the Chapter 11 Cases and all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED:

1. The relief requested in the Sixth Omnibus Objection to Claims is granted to the extent provided herein.
2. Pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit 1** annexed hereto under the heading “*Claims Subject to Adjustment*” (collectively, the “**Claims Ordered Adjusted**”) are adjusted as set forth under the heading “*Adjusted Claims*” on **Exhibit 1** annexed hereto (as adjusted, the “**Adjusted Claims**”); provided, however, that if the adjustment set forth in **Exhibit 1** with respect to any Claim Ordered Adjusted will reduce the amount of such Claim Ordered Adjusted to zero, such Claim Ordered Adjusted shall be disallowed and expunged.
3. The claims agent appointed in the Chapter 11 Cases shall enter the Adjusted Claims on the claims register in the Chapter 11 Cases in place of the corresponding Claims Ordered Adjusted.
4. All information included on and all documentation filed in support of any Claim Ordered Adjusted shall be treated as having been filed in support of the corresponding Adjusted Claims, unless such Claim Ordered Adjusted is disallowed and expunged.

5. Nothing in this Order or adjustment of the Claims Ordered Adjusted pursuant to this Order constitutes any admission or finding with respect to any of the Adjusted Claims.

6. Nothing in this Order shall affect the rights of all interested parties, including the Debtors, to object to any of the Claims Subject to Adjustment on an alternative basis not asserted in the Sixth Omnibus Objection to Claims.

7. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to (a) any Claim Subject to Adjustment that is not a Claim Ordered Adjusted and (b) any Adjusted Claim; provided, however, that if the Court subsequently orders that an Adjusted Claim should not have been subject to the adjustments set forth in *Exhibit 1* annexed to this Order or should be subject to a different adjustment, then the claims agent shall be authorized and directed to readjust or reinstate such Claim Ordered Adjusted on the claims register in the Chapter 11 Cases (the “*Reinstated Claims*”), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved.

8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
_____, 2013

THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

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

-----X
IN RE: :

ARCAPITA BANK B.S.C.(c), *et al.*,
Debtors. :

Chapter 11

Case No. 12-11076 (SHL)

Jointly Administered
-----X

**DECLARATION OF STEVEN KOTARBA
IN SUPPORT OF DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS**

Pursuant to 28 U.S.C. § 1746, I, Steven Kotarba, hereby declare:

1. I am a Managing Director in the restructuring group of Alvarez & Marsal North America, LLC ("***A&M***"), the Court-approved restructuring advisor for Arcapita Bank B.S.C.(c) and certain of its affiliates (collectively, the "***Debtors***") in the above captioned chapter 11 cases (collectively, the "***Chapter 11 Cases***"). Founded in 1983, A&M is a global professional services firm specializing in turnaround and interim management, performance improvement and business advisory services.

2. In my capacity as a Managing Director of A&M, I am authorized to submit this Declaration in support of the Debtors' sixth omnibus objection to claims, dated September 16, 2013 (the "***Sixth Omnibus Objection***" and the claims subject to the Sixth Omnibus Objection, as identified on Exhibit A thereto, the "***Additional Disputed Claims***").

3. Except as otherwise stated, all facts set forth in this Declaration are based upon: (a) my personal knowledge; (b) my review of relevant documents, including the Proofs of Claim (as defined below) and the Sixth Omnibus Objection; (c) my experience and knowledge of the Debtors' operations, books and records and personnel; and (d) information supplied to me by

others at the Debtors' request. If called upon to testify, I could and would testify to the facts set forth herein on that basis.

4. Previously during the Chapter 11 Cases, I submitted a declaration (the "***First Kotarba Declaration***") [Dkt. No. 1351 Exh. G] in support of the Debtors' first five omnibus claim objections [Dkt. Nos. 1049–53] (collectively, the "***Initial Omnibus Objections***"). The First Kotarba Declaration provides detail regarding A&M's role in the claims administration process and the formation of the Initial Omnibus Objections. Specifically, the First Kotarba Declaration describes actions undertaken by me along with A&M professionals under my supervision to identify the Proofs of Claim subject to objection and, working with the Debtors' restructuring counsel, to determine the nature and extent of the objections to such identified Proofs of Claim. [Kotarba Decl. ¶¶ 8–9].

5. The Additional Disputed Claims are not subject of the Initial Omnibus Objections. Nonetheless, in connection with the Initial Omnibus Objections, I and A&M professionals supervised by me performed the same level of analysis with respect to the Additional Disputed Claims as we did with respect to the claims subject to the Initial Omnibus Objections. Indeed, I and A&M professionals supervised by me contributed to the content of the Sixth Omnibus Objection in the same manner in which we contributed to the content of the first five Initial Omnibus Objections. Accordingly, the First Kotarba Declaration's descriptions of A&M's efforts with respect to the claims administration process and detailed account of my and A&M's involvement in the preparation and review of Debtors' omnibus claim objections are incorporated herein as if they were intended to apply to the Sixth Omnibus Objection, as well as the Initial Omnibus Objections. Descriptions of my education and professional background and experience, as set forth in the First Kotarba Declaration, are also incorporated herein.

THE DEBTORS' BOOKS AND RECORDS

6. Based upon review efforts I and A&M professionals supervised by me have undertaken, and upon discussions that I and A&M professionals supervised by me have had with the Debtors' management and other Debtor personnel, to the best of my knowledge and belief, the books and records maintained by the Debtors prior to the commencement of the Chapter 11 Cases (the "***Books and Records***") are accurate reflections of the Debtors' liabilities and amounts owed to creditors as of the date on which the Chapter 11 Cases commenced.

7. Based upon discussions that I and A&M professionals supervised by me have had with the Debtors' management and other Debtor personnel, to the best of my knowledge and belief, the Books and Records were maintained by the Debtors at or near the time of the relevant transactions giving rise to the liabilities, or were otherwise made by the Debtors' personnel with knowledge of the relevant transactions.

8. Based upon discussions that I and A&M professionals supervised by me have had with the Debtors' management and other Debtor personnel, to the best of my knowledge and belief, the Books and Records were maintained in the ordinary course of the Debtors' business, including business matters related to the employment of the Debtors' employees.

THE ADDITIONAL DISPUTED CLAIMS

9. As further detailed in the First Kotarba Declaration, substantial time and effort was expended by the Debtors' employees and professionals, including A&M professionals supervised by me, in connection with the claims administration process, reviewing and reconciling the 565 proofs of claim (each a "***Proof of Claim***" and collectively, the "***Proofs of Claim***") filed in the Chapter 11 Cases.

