

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

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| <b>In re:</b>                           | : |
|   | : |
| <b>ARCAPITA BANK B.S.C.(c), et al.,</b> | : |
|   | : |
| <b>Debtors.</b>                         | : |
| ----- X                                 |   |

**Chapter 11**  
**Case No. 12-11076 (SHL)**

**SUMMARY SHEET FOR FOURTH INTERIM AND FINAL FEE  
APPLICATION OF KPMG LLP, AS VALUATION ADVISOR TO THE  
DEBTORS, FOR ALLOWANCE AND COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY  
EXPENSES INCURRED FROM MARCH 19, 2012 THROUGH SEPTEMBER 17, 2013**

|   |   |
|---|---|
| <b>NAME OF APPLICANT:</b>                       | KPMG LLP (UK)   |
| <b>AUTHORIZED TO PROVIDE SERVICES TO:</b>       | Debtors and Debtors in Possession   |
| <b>ROLE IN THESE CASES:</b>                     | Valuation Advisor to the Debtors  |
| <b>DATE OF RETENTION:</b>                       | Effective as of March 19, 2012  |
| <b>PERIOD FOR WHICH COMPENSATION IS SOUGHT:</b> | Fourth Interim Fee Period: April 1, 2013 through September 17, 2013<br><br>Final Fee Period: March 19, 2012 through September 17, 2013  |
| <b>AMOUNT OF COMPENSATION SOUGHT:</b>           | Fourth Interim Fee Period: \$6,270.00<br><br>Final Fee Period: \$5,143,592.12<br>(Inclusive of discounted hourly rates; Exclusive of Voluntary Reduction of \$1,031,041.12 <sup>1</sup> ) |
| <b>AMOUNT OF EXPENSE REIMBURSEMENT:</b>         | Fourth Interim Fee Period: \$14,004.10<br><br>Final Fee Period: \$69,026.97   |
| <b>THIS APPLICATION IS AN:</b>                  | <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input checked="" type="checkbox"/> Final Application  |

<sup>1</sup> See Application (as defined below), fn.2.

Total Compensation and Expenses Requested and Awarded.

|  | <b>Interim Fees<br/>Requested</b> | <b>Fees Allowed<br/>(including<br/>holdback)</b> | <b>Holdback</b>     | <b>Interim<br/>Expenses<br/>Requested</b> | <b>Expenses<br/>Paid</b> |
|--|-----------------------------------|--|---------------------|---|--------------------------|
| <b>First Interim<br/>Period (3/19/12<br/>– 6/30/12)</b>  | <b>\$3,709,928.16</b>             | <b>\$3,649,928.16</b>                            | <b>\$729,985.63</b> | <b>\$2,271.31</b>                         | <b>\$2,271.31</b>        |
| <b>Second Interim<br/>Period (7/1/12 -<br/>10/31/12)</b> | <b>\$1,413,243.46</b>             | <b>\$1,413,243.46</b>                            | <b>\$76,007.47</b>  | <b>\$34,958.27</b>                        | <b>\$34,958.27</b>       |
| <b>Third Interim<br/>Period (11/1/12<br/>– 3/31/13)</b>  | <b>\$14,150.50</b>                | <b>\$12,850.50</b>                               | <b>\$2,830.10</b>   | <b>\$17,793.38</b>                        | <b>\$16,093.38</b>       |
| <b>Fourth Interim<br/>Period (4/1/13<br/>– 9/16/13)</b>  | <b>\$6,270.00</b>                 | <b>N/A</b>                                       | <b>N/A</b>          | <b>\$14,004.10</b>                        | <b>N/A</b>               |

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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| <b>In re:</b>                           | : |                                |
|   | : | <b>Chapter 11</b>              |
| <b>ARCAPITA BANK B.S.C.(c), et al.,</b> | : |                                |
|   | : | <b>Case No. 12-11076 (SHL)</b> |
| <b>Debtors.</b>                         | : |                                |
| -----                                   | x |                                |

**FOURTH INTERIM AND FINAL FEE APPLICATION OF KPMG LLP, AS  
VALUATION ADVISOR TO THE DEBTORS, FOR 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 in the United Kingdom (“KPMG UK”), part of KPMG Europe LLP, a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative, as valuation advisor to Arcapita Bank B.S.C.(c) (“Arcapita Bank”), Arcapita LT Holdings Limited (“ALTH”), and Arcapita Investment Holdings Limited (“AIHL,” and collectively with Arcapita Bank and ALTH, the “Debtors”) in the above-captioned cases, submits this Fourth Interim and Final Fee Application for Compensation and Reimbursement of Expenses (the “Application”) for: (i) interim allowance of compensation for professional services performed by KPMG UK for the period April 1, 2013 through September 17, 2013 (the “Fourth Interim Fee Period”); and (ii) final allowance of compensation for professional services performed by KPMG UK for the period March 19, 2012 through September 17, 2013 (the “Application Period”), and respectfully represents:

## **JURISDICTION**

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of these cases and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Southern District of New York, and the Administrative Order Re Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated January 29, 2013 (the “Administrative Order”).

## **BACKGROUND**

2. On March 19, 2012 (the “Petition Date”), the Debtors and certain of their affiliates (the “Debtors”) filed voluntary petitions for relief pursuant to chapter 11 of the Bankruptcy Code. These chapter 11 cases were consolidated for procedural purposes only.

3. On April 5, 2012, the United States Trustee for the Southern District of New York appointed an Official Committee of Unsecured Creditors [Docket No. 60] pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner was appointed in these chapter 11 cases.

4. On July 20, 2012 the Court approved KPMG UK’s retention as valuation advisor to the Debtors [Docket No. 335] (the “Retention Order”) *nunc pro tunc* to March 19, 2012. The Debtors selected KPMG UK as their valuation advisor because of, among other things, the firm’s depth of experience and ability to handle restructuring valuation issues in a complex, global-scale business environment in bankruptcy reorganizations and other restructurings.

5. By order, dated June 17, 2013, the Bankruptcy Court confirmed the *Second Amended Joint Plan of Reorganization of Arcapita Bank B.S.C.(c), and Related Debtors Under*

*Chapter 11 of the Bankruptcy Code (With First Technical Modifications)*, dated as of June 11, 2013, [Docket No. 1262] (the “Plan”). The Plan became effective on September 17, 2013.

### **KPMG UK FEES AND EXPENSES**

6. By this Application, KPMG UK respectfully requests that the Court authorize interim and final allowance of compensation for professional services rendered by KPMG UK for the Debtors during the Application Period in the amount of \$5,143,592.12<sup>2</sup> and \$69,026.97 as expenses incurred in providing professional services during the Application Period.

7. KPMG UK professionals expended a total of 9,513.5 hours during the Application Period for which compensation is requested. KPMG UK’s request for compensation is set out in the table below and paragraph 9:

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<sup>2</sup> As reflected in prior interim fee applications filed with the Court, during the course of these cases, KPMG UK agreed with the Debtors to a fee cap of \$3.75 million for certain aspects of its valuation services. As reflected in the first and second interim orders approving KPMG UK’s fees and expenses on an interim basis, KPMG UK reserved all rights to seek payment of amounts in excess of the fee cap to the extent, among other things, there were any objections or compromises of its fees in these cases. By this Application, KPMG UK seeks allowance of all fees and expenses incurred in these cases. However, if there are no objections to this Application or KPMG UK is not otherwise required (or agrees by stipulation or otherwise) to reduce its fees and expenses for services performed prior to the Effective Date, KPMG UK will not seek payment from the Debtors for such amounts. On the other hand, if KPMG UK is required by agreement, Court order or otherwise to reduce its fees and expenses for any period prior to the Effective Date, the cap shall not apply and any such fee reduction shall be applied first against such amounts KPMG UK would have otherwise be paid but for the cap. The foregoing is consistent with the *Stipulation and Agreed Order Among the Debtors, Official Committee of Unsecured Creditors, Arcapita Limited, Point Park Properties S.R.O., KPMG LLP (UK) and KPMG Audit PLC on the Debtors’ Motion for an Order Confirming the Debtors’ Authority to Fund Non-Debtor Eurolog Affiliates* [Docket No. 1465], which provides, in pertinent part, that, to the extent KPMG reduces any fees earned under any engagement letter with the Debtors, any such reduction shall first be applied against the amounts incurred or accrued in excess of the \$3.75 million cap. See Stipulation ¶4.

| Monthly Fee Statements/Applications                       |                        |                                      |                    |  |                        |                    |
|---|------------------------|--------------------------------------|--------------------|--|------------------------|--------------------|
| Period Covered  | Fees Requested         | Voluntary Fee Reduction <sup>3</sup> | Expenses Requested | Voluntary Expense Reduction <sup>3</sup> | Fees Approved          | Expenses Approved  |
| March 19, 2012 through April 30, 2012 [Docket 263]        | \$ 483,625.50          | \$ -                                 | \$ -               | \$ -                                     | \$ 483,625.50          | \$ -               |
| May 1, 2012 through May 31, 2012 [Docket 297]             | \$ 2,119,190.06        | \$ -                                 | \$ -               | \$ -                                     | \$ 2,119,190.06        | \$ -               |
| June 1, 2012 through June 30, 2012 [Docket 334]           | \$ 1,107,112.60        | \$ -                                 | \$ 2,271.31        | \$ -                                     | \$ 1,107,112.60        | \$ 2,271.31        |
| July 1, 2012 through July 31, 2012 [Docket 489]           | \$ 1,069,812.96        | \$ 969,741.12                        | \$ 3,687.87        | \$ -                                     | \$ 108,086.21          | \$ 3,687.87        |
| August 1, 2012 through August 31, 2012 [Docket 490]       | \$ 250,225.00          | \$ 60,000.00                         | \$ -               | \$ -                                     | \$ 190,225.00          | \$ -               |
| September 1, 2012 through September 30, 2012 [Docket 580] | \$ 72,890.00           | \$ -                                 | \$22,415.56        | \$ -                                     | \$ 72,890.00           | \$22,415.56        |
| October 1, 2012 through October 31, 2012 [Docket 645]     | \$ 20,315.50           | \$ -                                 | \$ 8,854.84        | \$ -                                     | \$ 20,315.50           | \$ 8,854.84        |
| November 1, 2012 to 31 March 2013 [Docket 997]            | \$ 14,150.50           | \$ 1,300.00                          | \$17,793.38        | \$ 1,700.00                              | \$ 12,850.50           | \$16,093.38        |
| <b>Total</b>  | <b>\$ 5,137,322.12</b> | <b>\$ 1,031,041.12</b>               | <b>\$55,022.96</b> | <b>\$ 1,700.00</b>                       | <b>\$ 4,106,281.01</b> | <b>\$53,322.96</b> |

8. Pursuant to this Court's *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals and Committee Members*, dated May 18, 2012 (the "Interim Compensation Order") [Docket No.159], the Debtors were authorized to pay professionals 80% of fees and 100% of expenses. No objections to KPMG UK's monthly fee statements were submitted.

9. In light of the amount of compensation and reimbursement of time and expenses incurred for the period April 1, 2013 through September 17, 2013 and in order to minimize costs to the Debtors (\$20,274.10), KPMG UK did not file separate monthly fee statements covering

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<sup>3</sup> See footnote 2 *supra*.

such period. Rather, by this Application, KPMG UK requests allowance and payment of compensation of professional fees totaling \$6,270.00 for the Fourth Interim Fee Period and reimbursement of expenses of \$14,004.10 for the Fourth Interim Period. Supporting documentation for the Fourth Interim Fee Period is included with this Application.

### **INTERIM FEE APPLICATIONS**

10. On August 15, 2012, KPMG UK filed its first application for interim allowance of compensation in the amount of \$3,709,928.16 and reimbursement of expenses in the amount of \$2,271.31 incurred in these cases from March 19, 2012 through June 30, 2012 (the “First Interim Fee Period”) [Docket No. 402]. By order dated September 24, 2012 [Docket No. 503], this Court allowed: (i) interim compensation of \$3,649,928.16 (reflecting a voluntary reduction of \$60,000) for professional services rendered during the First Interim Fee Period, and (ii) \$2,271.31 as reimbursement for expenses incurred in rendering such services during the First Interim Fee Period. Pursuant to this Court’s direction, 20% of the allowed compensation was “heldback.”

11. On November 27, 2012, KPMG UK filed its second application for interim allowance of compensation in the amount of \$1,413,243.46 and reimbursement of expenses in the amount of \$34,958.27 incurred in these cases from July 1, 2012 through October 31, 2012 (the “Second Interim Fee Period”) [Docket No. 666]. By order dated December 21, 2012 [Docket No. 748], this Court allowed: (i) interim compensation of \$1,413,243.46 for professional services rendered during the Second Interim Fee Period, and (ii) \$34,958.27 as reimbursement for expenses incurred in rendering such services during the Second Interim Fee Period. Pursuant to this Court’s direction, 20% of fees requested and payable were heldback (\$76,700.47, being 20% of fees requested and payable from the fourth monthly fee application through to the

seventh monthly fee application), and the 20% holdback from the First Interim Period was authorized to be paid.

12. On April 22, 2013, KPMG UK filed its third application for interim allowance of compensation in the amount of \$14,150.50 and reimbursement of expenses in the amount of \$17,793.38 incurred in these cases from November 1, 2012 through March 31, 2013 (the “Third Interim Fee Period”) [Docket No. 1000]. By order dated May 23, 2013 [Docket No. 1151], this Court allowed: (i) interim compensation of \$12,850.50 (reflecting a voluntary reduction of \$1,300.00) for professional services rendered during the Third Interim Fee Period, and (ii) \$16,093.38 (reflecting a voluntary reduction of \$1,700.00) as reimbursement for expenses incurred in rendering such services during the Third Interim Fee Period. Pursuant to this Court’s direction, 20% of the fees requested were heldback, and the 20% holdback from the Second Interim Period was authorized to be paid.

13. The 20% holdback for the Third Interim Fee Period totaling \$2,830.10 remains unpaid. By this Application, KPMG UK seeks payment of this remaining holdback.

#### **SUMMARY OF SERVICES**

14. KPMG UK has provided such services as were necessary and appropriate in order to advise 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 provided to the Notice Parties (as defined in the Interim Compensation Order) and incorporated herein.

15. Set forth below is a summary of the services KPMG UK rendered to the Debtors during the Application Period.

### **Indicative Valuation – Methodology Services**

- (i) Provided indicative valuation reports on the basis of market value, defined as the price attainable between a willing buyer and willing seller, through application of the following methods, as appropriate:
  - a. Discounted Cash Flow (DCF): as applicable, an assessment of value with reference to future projections provided by management and any sensitivity analysis undertaken for the BPRs. The valuation process included, inter alia:
    - derivation of appropriate discount rates,
    - determination of appropriate terminal value growth rates, and
    - consideration of the sensitivity of valuations to small changes in key value drivers.
  - b. Capitalized Earnings: an assessment of value by reference to the capitalization of near-term normalized earnings at appropriate multiple ranges with reference to:
    - the expected level of future operating performance of the business,
    - the life-cycle stage of the business as at the valuation date, and
    - reference to publically listed companies displaying similar characteristics and/or recent sector transactions.
  - c. Adjusted Net Asset Value ('ANAV'): consideration of value with reference to the current financial position of the investee company with reference to, where appropriate:
    - marking every asset and liability on (and off) the balance sheet to current market values,
    - application of a premium or discount to reflect the profitability, the market position and overall attractiveness of the business, and
    - comparison of net assets plus the premium or discount to the net asset value using price to book multiple for comparable quoted companies.
  - d. Forced exit basis: an assessment of the potential implications of the following issues that may be relevant in the event of a forced exit in a:
    - non consensual sale of a minority on non-controlling stake;
    - distressed sale and an assessment of discount applied by potential buyers;

- scenario in which there is a lack of funding available to enable the underlying business to achieve its business plan or maintain its current capital structure.
- (ii) KPMG UK's valuation analysis considered valuation at two dates: the value of the companies/investments as at a then current date and the expected future value of the companies/investments based on the Debtors' anticipated exit date or own internal valuation analysis.

### **Indicative Valuation – Business Plan Review Services**

- (iii) KPMG UK considered the robustness of the underlying business plan and utilized commercial valuation methodologies for each individual company/investment in reaching our conclusion on value, including:
  - a. Review of the commercial environment in which the entity operates, identification of key risks and opportunities that impact on current and medium term business value;
  - b. Review of forecast trading at entity level (including appropriate analysis of the components of revenues and costs) and cash flows;
  - c. Summarising, reviewing and independently challenging the key assumptions that underpin the forecast trading in light of recent and current trading, and commenting on the key value drivers underpinning the forecasts;
  - d. Review of the reasonableness or otherwise of the key assumptions, highlighting where appropriate areas of vulnerability, sensitivity or potential upside; and
  - e. Taking into account the above, provided comments on the adequacy of the entity's existing funding through to the proposed exit date, including the ability of the entity to operate within the terms of its existing facilities and the potential for any additional funding.

### **Other Services**

During the Application Period, KPMG UK provided both written and oral reports to the Debtors, engaged in discussions with third-parties, including the Creditors' Committee, and provided support in respect of all of the foregoing services.

### **Retention and Fee Application Preparation**

The billing procedures required by the Administrative Order differ from KPMG UK's normal billing procedures, and as such, this case has required significant effort to: (i) compile and review summary schedules of fees incurred, (ii) draft the schedules included in the monthly fee statements, and (iii) draft and revise the narrative, certification and schedules in the interim fee applications.

16. A list of the individuals and their respective titles who provided services during the Fourth Interim Period and during the Application Period, their respective billing rates, and the aggregate hours spent by each individual is annexed hereto as Exhibit A-1 and Exhibit A-2, respectively. A summary of hours and fees incurred by category for the Fourth Interim Period and during the Application Period is annexed hereto as Exhibit B-1 and Exhibit B-2, respectively. KPMG UK maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases. A copy of such time records are annexed hereto as Exhibits D1 – D5 for the Application Period.

17. The fees applied for herein reflect an agreed discount of approximately 30% to ordinary and customary KPMG UK rates, and payment requested hereby is further limited as set forth more fully in paragraph 6 herein.

#### **ACTUAL AND NECESSARY DISBURSEMENTS OF KPMG UK**

18. As set forth in Exhibit C and as detailed in Exhibit C1, KPMG UK has disbursed or been billed for \$69,026.97 as expenses incurred in providing professional services during the Application Period, including \$14,004.10 of expenses incurred during the Fourth Interim Fee Period. KPMG UK will only seek reimbursement of actual expenses incurred.

#### **THE REQUESTED COMPENSATION AND REIMBURSEMENT OF EXPENSES SHOULD BE ALLOWED**

19. The allowance of interim compensation for services rendered and reimbursement of expenses incurred in bankruptcy cases is expressly provided for in section 331 of the Bankruptcy Code:

[A]ny professional person employed under section 327 . . . may apply to the court not more than once every 120 days after an

order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered . . . as is provided under section 330 of this title.

11 U.S.C. § 330

20. Concerning the level of compensation, section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the court may award to a professional person, “reasonable compensation for actual, necessary services rendered by the . . . professional person . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330. The Congressional intent and policy expressed in section 330 of the Bankruptcy Code is to provide for adequate compensation to continue to attract qualified and competent practitioners to bankruptcy cases.

21. KPMG UK respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (i) the time expended; (ii) the nature and extent of the services performed at the time at which such services were rendered; (iii) the value of such services; (iv) the complexity of issues presented; and (v) the costs of comparable services other than in these chapter 11 cases.

22. The time and labor expended by KPMG UK during the Application Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG UK has made every effort to maximize the benefit to the Debtors’ estates and to leverage staff appropriately in order to minimize duplication of effort. In addition, KPMG UK has used reasonable efforts to coordinate, with the assistance of the Debtors, with the Debtors’ other retained professionals to avoid the unnecessary duplication of services.

23. During the Application Period, KPMG UK provided a focused range of professional services as requested by the Debtors. KPMG UK respectfully submits that these

services: (i) were necessary and appropriate and substantially benefited the Debtors' estates; and (ii) have been provided in a cost efficient manner.

24. Except as permitted pursuant to section 504(b) of the Bankruptcy Code and the Retention Order, KPMG UK has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. Except as permitted pursuant to the Retention Order, there is no agreement or understanding between KPMG UK and any other person for the sharing of compensation to be received for the services rendered in these cases.

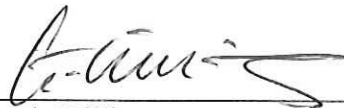
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### CONCLUSION

WHEREFORE, KPMG UK respectfully requests that this Court enter an order:

- (i) awarding KPMG UK compensation in the aggregate amount of \$20,274.10, consisting of fees in the amount of \$6,270.00, and expenses in the amount of \$14,004.10, for the Fourth Interim Period;
- (ii) authorizing and directing the Debtors to pay KPMG UK the outstanding holdback amount for the Third Interim Fee Period in the amount of \$2,830.10;
- (iii) subject to footnote 2 above, approving the final allowance for professional services rendered to the Debtors during the Application Period in the amount of \$5,143,592.12 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the aggregate of \$69,026.97, and authorizing and directing the Debtors to pay such amount to the extent not paid previously by the Debtors or otherwise mutually agreed between KPMG UK and the Debtors; and
- (iv) granting such other and further relief as may be just and proper.

Dated: October 17, 2013  
London, England



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Gareth Williams  
KPMG LLP  
8 Salisbury Square  
London  
EC4Y 8BB  
Tel: +44 20 7311 4762

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

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

Debtors.  
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Chapter 11

Case No. 12-11076 (SHL)

**CERTIFICATION PURSUANT TO ADMINISTRATIVE  
ORDER M-447 REGARDING AMENDED GUIDELINES FOR FEES  
AND DISBURSEMENTS FOR PROFESSIONALS IN SOUTHERN  
DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Gareth Williams, certify as follows:

1. I am a partner of KPMG LLP (“KPMG UK” or “Applicant”), part of KPMG Europe LLP, a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative. KPMG UK is valuation advisor to Arcapita Bank B.S.C.(c) (“Arcapita Bank”), Arcapita LT Holdings Limited (“ALTH”), and Arcapita Investment Holdings Limited (“AIHL,” and collectively with Arcapita Bank and ALTH, the “Debtors”) in the above-captioned cases.

2. I submit this certification in conjunction with the *Fourth Interim and Final Fee Application of KPMG LLP, as Valuation Advisor to the Debtors, for Allowance and Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred From March 19, 2012 through September 17, 2013* (the “Fourth Interim and Final Fee Application”).

3. I am one of the professionals designated by KPMG UK with responsibility for KPMG UK’s compliance in these cases with the *Administrative Order Regarding Amended*

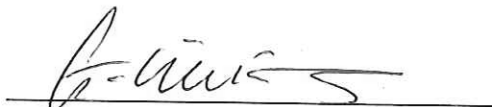
*Guidelines For Fees And Disbursements For Professionals In Southern District Of New York Bankruptcy Cases* (the “Administrative Order”).

4. I have read KPMG UK’s Fourth Interim and Final Fee Application and, to the best of my knowledge, information and belief formed after reasonable inquiry (except as stated herein or in the Fourth Interim and Fee Final Application): (i) the fees and disbursements sought in the Fourth Interim and Final Fee Application fall within the Administrative Order; (ii) except to the extent the fees and disbursements are prohibited by the Administrative Order, the fees and disbursements sought are billed at or below the rates and in accordance with practices customarily employed by KPMG UK and generally accepted by its clients; and (iii) in providing a reimbursable expense, KPMG UK does not make a profit on the service, whether the reimbursable expense is performed by KPMG UK or through a third-party.

5. A copy of the Fourth Interim and Final Fee Application has been or will be provided to the Debtors, counsel to the Official Committee of Unsecured Creditors, and the Office of the United States Trustee at least 14 days before the hearing on the such application.

6. KPMG UK has sought to keep its fees and expenses at a reasonable level and to utilize professional services and incur expenses as necessary to competently assist the Debtors.

Dated: October 17, 2013  
London, England

A handwritten signature in black ink, appearing to read 'G. Williams', is written over a horizontal line.

Gareth Williams  
KPMG LLP  
8 Salisbury Square  
London  
EC4Y 8BB  
Tel: +44 20 7311 4762

**EXHIBIT A-1**

Arcapita Bank B.S.C. (c)  
Summary Of Hours and Fees Incurred By Professional  
April 1, 2013 through September 17, 2013  
Fourth Interim Period

| <b>Professional</b>                                    | <b>Position</b> | <b>Current<br/>Hours<br/>Billed</b> | <b>Hourly Rate</b> | <b>Fees Billed</b>  |
|--|-----------------|-------------------------------------|--------------------|---------------------|
| Harrower, Andrew                                       | KPMG UK Manager | 11.4                                | \$ 550.00          | \$ 6,270.00         |
| <b>Total Hours and Fees</b>                            |                 | <b>11.4</b>                         |                    | <b>\$ 6,270.00</b>  |
| Fees   |                 |                                     |                    | \$ 6,270.00         |
| Out of Pocket Expenses                                 |                 |                                     |                    | \$ 14,004.10        |
| <b>Net Requested Fees &amp; Out of Pocket Expenses</b> |                 |                                     |                    | <b>\$ 20,274.10</b> |
| <b>Hourly Blended Rate</b>                             |                 | <b>\$ 550.00</b>                    |                    |                     |

**EXHIBIT A-2**

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

| <b>Professional</b>   | <b>Position</b>            | <b>Current<br/>Hours<br/>Billed</b> | <b>Hourly Rate</b> | <b>Fees Billed</b> |
|-----------------------|----------------------------|-------------------------------------|--------------------|--------------------|
| McPhee, Douglas       | KPMG UK Partner            | 139.1                               | \$ 950.00          | \$ 132,145.00      |
| Fletcher, David       | KPMG UK Partner            | 114.2                               | \$ 950.00          | \$ 108,490.00      |
| White, Jonathan       | KPMG UK Partner            | 8.5                                 | \$ 950.00          | \$ 8,075.00        |
| Davidson, Philip      | KPMG UK Partner            | 1.0                                 | \$ 950.00          | \$ 950.00          |
| Zatouroff, Justin     | KPMG UK Partner            | 0.9                                 | \$ 950.00          | \$ 855.00          |
| Donnalley, Rick       | KPMG US Partner            | 4.0                                 | \$ 950.00          | \$ 3,800.00        |
| Wisniewski, Tomasz    | KPMG Poland Partner        | 7.0                                 | \$ 950.00          | \$ 6,650.00        |
| Kato, Junya           | KPMG Japan Partner         | 5.7                                 | \$ 950.00          | \$ 5,415.00        |
| Nitrati, Maurizio     | KPMG Italy Partner         | 4.0                                 | \$ 791.00          | \$ 3,164.00        |
| Jachim, Nick          | KPMG US Managing Director  | 16.3                                | \$ 890.00          | \$ 14,462.50       |
| Desai, Viral          | KPMG UK Associate Partner  | 9.5                                 | \$ 840.00          | \$ 7,980.00        |
| Guy, Stephen          | KPMG US Managing Director  | 3.1                                 | \$ 890.00          | \$ 2,759.00        |
| Williams, Gareth      | KPMG UK Director           | 361.4                               | \$ 840.00          | \$ 303,576.00      |
| Lawrence, Jason       | KPMG UK Director           | 211.8                               | \$ 840.00          | \$ 177,912.00      |
| Harris, David         | KPMG UK Director           | 165.4                               | \$ 840.00          | \$ 138,936.00      |
| Macauley, Philip      | KPMG UK Director           | 108.5                               | \$ 840.00          | \$ 91,140.00       |
| Chapman, Timothy      | KPMG UK Director           | 10.8                                | \$ 840.00          | \$ 9,072.00        |
| Segers, Wayne         | KPMG UK Director           | 6.8                                 | \$ 840.00          | \$ 5,712.00        |
| Jordan, Erik          | KPMG US Director           | 3.7                                 | \$ 800.00          | \$ 2,920.00        |
| Strenger, Marc        | KPMG Qatar Director        | 30.3                                | \$ 343.40          | \$ 10,405.02       |
| Horejsi, Jaromir      | KPMG Czech Director        | 11.5                                | \$ 840.00          | \$ 9,660.00        |
| Modha, Nikhil         | KPMG India Director        | 1.0                                 | \$ 290.00          | \$ 290.00          |
| O'Neill, Jane         | KPMG UK Senior Manager     | 355.3                               | \$ 695.00          | \$ 246,933.50      |
| Berg, Antony          | KPMG UK Senior Manager     | 321.6                               | \$ 695.00          | \$ 223,512.00      |
| Booth, Richard        | KPMG UK Senior Manager     | 271.3                               | \$ 695.00          | \$ 188,553.50      |
| Bhuwania, Achal       | KPMG UK Senior Manager     | 237.7                               | \$ 695.00          | \$ 165,201.50      |
| Walker, Matthew       | KPMG UK Senior Manager     | 5.0                                 | \$ 695.00          | \$ 3,475.00        |
| Harding, Mark         | KPMG UK Senior Manager     | 2.0                                 | \$ 695.00          | \$ 1,390.00        |
| Legg, Anthony         | KPMG UK Senior Manager     | 1.6                                 | \$ 695.00          | \$ 1,112.00        |
| Edwards, Michael      | KPMG UK Senior Manager     | 0.5                                 | \$ 695.00          | \$ 347.50          |
| Laflamme, Patrick     | KPMG US Senior Manager     | 88.5                                | \$ 695.00          | \$ 61,507.50       |
| Szerszenowicz, Leszek | KPMG Poland Senior Manager | 8.5                                 | \$ 652.50          | \$ 5,546.25        |

**EXHIBIT A-2**

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

| <b>Professional</b>   | <b>Position</b>                     | <b>Current<br/>Hours<br/>Billed</b> | <b>Hourly Rate</b> | <b>Fees Billed</b> |
|-----------------------|-------------------------------------|-------------------------------------|--------------------|--------------------|
| Kostinec, Petr        | KPMG Czech Senior Manager           | 2.0                                 | \$ 659.20          | \$ 1,318.40        |
| Falcone, Silvio       | KPMG Italy Associate Director       | 10.3                                | \$ 593.30          | \$ 6,110.99        |
| Mulders, Frank        | KPMG Netherlands Associate Director | 10.2                                | \$ 494.40          | \$ 5,042.88        |
| Kedov, Niola          | KPMG Bulgaria Associate Director    | 2.0                                 | \$ 593.30          | \$ 1,186.60        |
| Mueller, Natalja      | KPMG UK Manager                     | 545.7                               | \$ 550.00          | \$ 300,135.00      |
| Harrower, Andrew      | KPMG UK Manager                     | 488.0                               | \$ 550.00          | \$ 268,400.00      |
| Butani, Anish         | KPMG UK Manager                     | 278.3                               | \$ 550.00          | \$ 153,065.00      |
| Marvin, Douglas       | KPMG UK Manager                     | 427.6                               | \$ 550.00          | \$ 235,180.00      |
| Juckes, Daniel        | KPMG UK Manager                     | 398.2                               | \$ 550.00          | \$ 219,010.00      |
| Lysenko, Karol        | KPMG UK Manager                     | 283.0                               | \$ 550.00          | \$ 155,650.00      |
| Khoo, Kian Huat       | KPMG UK Manager                     | 276.2                               | \$ 550.00          | \$ 151,910.00      |
| Peterson, James       | KPMG UK Manager                     | 202.0                               | \$ 550.00          | \$ 111,100.00      |
| Whitworth, Kylie      | KPMG UK Manager                     | 181.1                               | \$ 550.00          | \$ 99,605.00       |
| Ferris, Steven        | KPMG UK Manager                     | 81.7                                | \$ 550.00          | \$ 44,935.00       |
| Gray, William         | KPMG UK Manager                     | 53.9                                | \$ 550.00          | \$ 29,645.00       |
| Kastavunis, Marina    | KPMG UK Manager                     | 35.8                                | \$ 550.00          | \$ 19,690.00       |
| Yakovlev, Vitaly      | KPMG UK Manager                     | 3.0                                 | \$ 550.00          | \$ 1,650.00        |
| Keley, Steven         | KPMG UK Manager                     | 28.2                                | \$ 550.00          | \$ 15,510.00       |
| Connell, Brian        | KPMG UK Manager                     | 14.8                                | \$ 550.00          | \$ 8,140.00        |
| Moser, Bridget        | KPMG UK Manager                     | 1.3                                 | \$ 550.00          | \$ 715.00          |
| Cook, James           | KPMG US Manager                     | 100.8                               | \$ 550.00          | \$ 55,440.00       |
| Seidl, Johannes       | KPMG US Manager                     | 60.2                                | \$ 550.00          | \$ 33,110.00       |
| Sellers, Monica       | KPMG US Manager                     | 31.9                                | \$ 550.00          | \$ 17,545.00       |
| Iwasaki, Takuya       | KPMG Japan Manager                  | 21.2                                | \$ 550.00          | \$ 11,660.00       |
| Haridasan, Pharidasan | KPMG India Manager                  | 23.7                                | \$ 200.00          | \$ 4,740.00        |
| Barton, Ashley        | KPMG UK Assistant Manager           | 505.8                               | \$ 405.00          | \$ 204,849.00      |
| Borkowska, Alexandra  | KPMG UK Assistant Manager           | 419.6                               | \$ 405.00          | \$ 169,938.00      |
| Bryan, Jessica        | KPMG UK Assistant Manager           | 281.7                               | \$ 405.00          | \$ 114,088.50      |
| Boobis, Suzanne       | KPMG UK Assistant Manager           | 155.6                               | \$ 405.00          | \$ 63,018.00       |
| Brough, Robbie        | KPMG UK Assistant Manager           | 138.6                               | \$ 405.00          | \$ 56,133.00       |
| Webb, Daniel          | KPMG UK Assistant Manager           | 51.1                                | \$ 405.00          | \$ 20,695.50       |
| Bingham, Chris        | KPMG UK Assistant Manager           | 9.0                                 | \$ 405.00          | \$ 3,645.00        |

**EXHIBIT A-2**

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

| <b>Professional</b>                                    | <b>Position</b>                    | <b>Current<br/>Hours<br/>Billed</b> | <b>Hourly Rate</b> | <b>Fees Billed</b>     |
|--|------------------------------------|-------------------------------------|--------------------|------------------------|
| Flood, Orla  | KPMG UK Assistant Manager          | 7.0                                 | \$ 405.00          | \$ 2,835.00            |
| Tewaag, Alexander                                      | KPMG Netherlands Assistant Manager | 389.5                               | \$ 405.00          | \$ 157,747.50          |
| Kanemoto, Terumichi                                    | KPMG Japan Assistant Manager       | 76.1                                | \$ 405.00          | \$ 30,820.50           |
| Madej, Bianka  | KPMG Poland Assistant Manager      | 28.5                                | \$ 405.00          | \$ 11,542.50           |
| Cinti, Fabrizio  | KPMG Italy Assistant Manager       | 11.1                                | \$ 370.50          | \$ 4,112.55            |
| Chvalinova, Katerina                                   | KPMG Czech Assistant Manager       | 7.5                                 | \$ 395.50          | \$ 2,966.25            |
| Tatum, Pamela Renea                                    | KPMG US Senior Associate           | 243.3                               | \$ 305.00          | \$ 74,206.50           |
| Edeki, Odi   | KPMG US Senior Associate           | 13.5                                | \$ 305.00          | \$ 4,117.50            |
| Kraemer, John-Francis                                  | KPMG US Senior Associate           | 10.5                                | \$ 305.00          | \$ 3,202.50            |
| Tracey, Ryan   | KPMG US Senior Associate           | 6.0                                 | \$ 305.00          | \$ 1,830.00            |
| Campbell, Celeste Heath                                | KPMG US Senior Associate           | 6.0                                 | \$ 305.00          | \$ 1,830.00            |
| Shah, Tejas  | KPMG India Senior Associate        | 15.0                                | \$ 150.00          | \$ 2,250.00            |
| Clark, Antony  | KPMG UK Associate                  | 457.6                               | \$ 305.00          | \$ 139,568.00          |
| Lau, Christopher                                       | KPMG UK Associate                  | 188.3                               | \$ 305.00          | \$ 57,431.50           |
| Cameron, Lewis   | KPMG UK Associate                  | 172.3                               | \$ 305.00          | \$ 52,551.50           |
| Magan, Farhaz  | KPMG UK Associate                  | 16.4                                | \$ 305.00          | \$ 5,002.00            |
| Everatt, Ruth  | KPMG UK Associate                  | 5.0                                 | \$ 305.00          | \$ 1,525.00            |
| Miller, Timothy  | KPMG US Associate                  | 128.5                               | \$ 305.00          | \$ 39,192.50           |
| Quirk, Patrick   | KPMG US Associate                  | 10.0                                | \$ 305.00          | \$ 3,050.00            |
| Klagos, Timothy  | KPMG US Associate                  | 2.0                                 | \$ 305.00          | \$ 610.00              |
| Uittenbogaard, Dolph                                   | KPMG Netherlands Associate         | 21.9                                | \$ 305.00          | \$ 7,940.94            |
| Krawczyk, Łukasz                                       | KPMG Poland Associate              | 16.0                                | \$ 242.70          | \$ 3,883.20            |
| Kovac, Jozef   | KPMG Czech Associate               | 7.5                                 | \$ 210.90          | \$ 1,581.75            |
| Djengozov, Konstantin                                  | KPMG Bulgaria Associate            | 5.0                                 | \$ 305.00          | \$ 1,525.00            |
| Giordano, Giacchino                                    | KPMG Italy Executive               | 30.1                                | \$ 247.90          | \$ 7,461.79            |
| <b>Total Hours and Fees</b>                            |                                    | <b>9,513.5</b>                      |                    | <b>\$ 5,143,592.12</b> |
| Fees   |                                    |                                     |                    | \$ 5,143,592.12        |
| Out of Pocket Expenses                                 |                                    |                                     |                    | \$ 69,026.97           |
| <b>Net Requested Fees &amp; Out of Pocket Expenses</b> |                                    |                                     |                    | <b>\$ 5,212,619.09</b> |
| <b>Hourly Blended Rate</b>                             |                                    | <b>\$ 540.66</b>                    |                    |                        |

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

KPMG LLP (UK) FOURTH INTERIM AND FINAL FEE APPLICATION

## EXHIBIT B-2

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

| Category                                  | Exhibit      | Hours          | Fees                   |
|---|--------------|----------------|------------------------|
| Valuation - Methodology Services          | D1           | 4,800.9        | \$ 2,440,000.90        |
| Valuation - Business Plan Review Services | D2           | 3,582.7        | \$ 2,078,258.22        |
| Retention Preparation                     | D3           | 90.6           | \$ 69,291.00           |
| Fee Application Preparation               | D4           | 604.0          | \$ 264,981.00          |
| Advisor Discussions                       | D5           | 435.3          | \$ 291,061.00          |
|   |              |                |                        |
|   | <b>Total</b> | <b>9,513.5</b> | <b>\$ 5,143,592.12</b> |

## EXHIBIT C

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

| Category              | Amount              |
|-----------------------|---------------------|
| Airfare               | \$ 1,804.40         |
| Lodging               | \$ -                |
| Meals                 | \$ 386.20           |
| Ground Transportation | \$ 968.44           |
| Miscellaneous         | \$ 65,867.93        |
| <b>Total</b>          | <b>\$ 69,026.97</b> |

# EXHIBIT C1

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

| Name                    | Date      | Description  | Amount             |
|-------------------------|-----------|--|--------------------|
| Bhuwania, Achal         | 03-Jul-12 | Return flight from London Heathrow to Belfast City Airport departing and returning on July 3, 2012 to meet the Viridian management team for discussions on the updated business plan with R. Booth and A. Bhuwania (Economy class) | \$ 902.20          |
| Booth, Richard          | 03-Jul-12 | Return flight from London Heathrow to Belfast City Airport departing and returning on July 3, 2012 to meet the Viridian management team for discussions on the updated business plan with R. Booth and A. Bhuwania (Economy class) | \$ 902.20          |
| <b>Airfare Subtotal</b> |           |  | <b>\$ 1,804.40</b> |
| <b>Lodging Subtotal</b> |           |  | <b>\$ -</b>        |
| Williams, Gareth        | 26-Apr-12 | Dinner working late on Project Antelope on retention application.  | \$ 13.63           |
| Gray, William           | 02-May-12 | Dinner from Pizza Express whilst working late.   | \$ 20.00           |
| Cameron, Lewis          | 02-May-12 | Overtime dinner charge while working late for deadline due to client call next day.  | \$ 15.33           |
| Gray, William           | 03-May-12 | Dinner whilst working late on Prj Antelope to meet client deadline at Crowne Plaza.  | \$ 20.00           |
| Gray, William           | 08-May-12 | Dinner whilst working late on Prj Antelope to meet client deadline at Crowne Plaza.  | \$ 20.00           |
| O'Neill, Jane           | 15-May-12 | Overtime meal charge incurred while working late at base office to meet client project deadlines.  | \$ 16.85           |
| Juckes, Daniel          | 15-May-12 | Dinner expense incurred whilst working late to meet Jjill client deadline on May 15, 2012.   | \$ 20.00           |
| Butani, Anish           | 17-May-12 | Worked late in the office on Project Antelope in order to meet client deadline and paid for evening meal.  | \$ 20.00           |
| Cameron, Lewis          | 18-May-12 | Overtime dinner charge at Tesco Metro while working late due to project deadlines.   | \$ 19.58           |
| Borkowska, Alexandra    | 21-May-12 | Meal in the office when working late to meet client deadline   | \$ 19.35           |
| Webb, Daniel            | 21-May-12 | Meal charge incurred at Pizza Express whilst working late on project antelope to meet deadlines.   | \$ 20.00           |
| O'Neill, Jane           | 24-May-12 | Overtime meal charge incurred while working late at base office to meet client project deadlines.  | \$ 15.09           |
| Cameron, Lewis          | 24-May-12 | Overtime dinner charge at Chilango while working late due to project deadlines.  | \$ 13.29           |
| Boobis, Suzanne         | 24-May-12 | Evening meal expenses at Ping Pong in London, whilst working late to meet deadlines on Project Antelope, on 24 May 2012.   | \$ 20.00           |
| Borkowska, Alexandra    | 28-May-12 | Meal in the office when working late to meet client deadline (expense of \$20.32, limited to \$20.00)  | \$ 20.00           |
| Barton, Ashley          | 29-May-12 | Dinner for A. Barton whilst working late to meet client deadline   | \$ 13.31           |
| Borkowska, Alexandra    | 29-May-12 | Meal in the office when working late to meet client deadline   | \$ 19.19           |

# EXHIBIT C1

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

| Name                  | Date      | Description  | Amount           |
|-----------------------|-----------|--|------------------|
| Borkowska, Alexandra  | 31-May-12 | Meal in the office when working late to meet client deadline   | \$ 17.10         |
| O'Neill, Jane         | 20-Jun-12 | Evening meal purchased on 20th June after working past 9pm to meet client deadline related to the US PE assets.  | \$ 9.39          |
| O'Neill, Jane         | 03-Jul-12 | Evening meal purchased on 3 July after working past 9pm to meet client deadline related to the US PE assets.   | \$ 14.08         |
| Butani, Anish         | 18-Jul-12 | Evening meal purchased whilst working past 9pm on the Freightliner valuation to meet client deadline.  | \$ 20.00         |
| Butani, Anish         | 26-Jul-12 | Evening meal purchased whilst working past 9 pm on the Viridian valuation to meet client deadlines.  | \$ 20.00         |
| <b>Meals Subtotal</b> |           |  | <b>\$ 386.20</b> |
| Cameron, Lewis        | 02-May-12 | Taxi from Salisbury Square office to home while working late for deadline due to client call next day.   | \$ 51.91         |
| Butani, Anish         | 14-May-12 | Worked in the office after 9pm on the valuation methodology and business plan review for Project Antelope, took taxi from Waterloo station to home                   | \$ 42.90         |
| Butani, Anish         | 15-May-12 | Worked in the office after 9pm on the valuation methodology and business plan review for Project Antelope, took taxi from Waterloo station to home                   | \$ 40.80         |
| Borkowska, Alexandra  | 15-May-12 | Taxi from KPMG office to home. Purpose: Arcapita - working late to meet client deadline.   | \$ 17.69         |
| Butani, Anish         | 16-May-12 | Taxi from KPMG Salisbury Square office to home after working late on Project Antelope to meet client deadline.   | \$ 81.59         |
| Butani, Anish         | 16-May-12 | Travelled to Arcapita offices from KPMG offices following meeting to discuss Viridian and Freightliner (with A. Bhuwania, Richard Booth and Doug McPhee - both KPMG) | \$ 25.06         |
| Butani, Anish         | 16-May-12 | Travelled from Arcapita offices to KPMG offices following meeting to discuss Viridian and Freightliner (with Richard Booth and Doug McPhee - both KPMG)              | \$ 20.56         |
| O'Neill, Jane         | 16-May-12 | From KPMG office to home, working late at base office to meet client project deadlines   | \$ 38.55         |
| Butani, Anish         | 17-May-12 | Taxi from KPMG Salisbury Square office to home after working late on Project Antelope to meet client deadline.   | \$ 77.84         |
| O'Neill, Jane         | 17-May-12 | From KPMG office to home, working late at base office to meet client project deadlines   | \$ 38.28         |
| Borkowska, Alexandra  | 21-May-12 | Taxi from KPMG Salisbury Square office home to London Bridge area after working late to meet client deadline.  | \$ 17.41         |
| Butani, Anish         | 21-May-12 | Worked in the office after 9pm on the valuation methodology and business plan review for Project Antelope, took taxi from office to home                             | \$ 64.56         |
| Borkowska, Alexandra  | 22-May-12 | Taxi from KPMG Salisbury Square office home to London Bridge area after working late to meet client deadline.  | \$ 18.98         |
| O'Neill, Jane         | 24-May-12 | From KPMG office to home, working late at base office to meet client project deadlines   | \$ 37.75         |
| Cameron, Lewis        | 24-May-12 | Taxi from Salisbury Square office to home while working late due to project deadlines  | \$ 50.34         |

# EXHIBIT C1

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

| Name                                  | Date      | Description  | Amount           |
|---------------------------------------|-----------|--|------------------|
| Borkowska, Alexandra                  | 28-May-12 | Taxi from KPMG Salisbury Square office home to London Bridge area after working late to meet client deadline.  | \$ 15.67         |
| Barton, Ashley                        | 29-May-12 | Taxis from KPMG, 8 Salisbury Square to Home whilst working late to meet client Antelope deadline. Five receipts for journeys made on 11 May, 15 May, 17 May, 21 May, 22 May.   | \$ 197.72        |
| Borkowska, Alexandra                  | 29-May-12 | Taxi from KPMG Salisbury Square office home to London Bridge area after working late to meet client deadline.  | \$ 20.40         |
| Borkowska, Alexandra                  | 31-May-12 | Taxi from KPMG Salisbury Square office home to London Bridge area after working late to meet client deadline.  | \$ 15.58         |
| Booth, Richard                        | 25-May-12 | Taxi on May 25, 2012 from KPMG Salisbury Square office to the Arcapita Sloane Square office to discuss progress on valuations for Freightliner and Viridian.   | \$ 20.39         |
| Harrower, Andrew                      | 11-Jun-12 | Taxi from KPMG Salisbury Square office to home after working late on May 21, 2012 on fee applications and go-forward projections.  | \$ 33.89         |
| O'Neill, Jane                         | 29-Jun-12 | Taxi from KPMG office to home on June 29, 2012, working past 9pm in the office on US PE assets.  | \$ 40.59         |
| <b>Ground Transportation Subtotal</b> |           |  | <b>\$ 968.44</b> |
| Laflamme, Patrick                     | 18-May-12 | Purchase of Irving Levin Associates, Inc, "2012 Senior Care Acquisition Report". Market survey reporting comparable transactions. Report contains market data that will be utilized for the valuation of the assets. | \$ 595.00        |
| Bryan, Jessica                        | 29-May-12 | Purchase STR research report providing comparative hotel information for Castello di Casole. Information is over 3 years and includes occupancy, ADR and RevPAR.   | \$ 500.00        |
| Berg, Antony                          | 19-Jun-12 | Publication purchased from IBIS worldwide as part of our market research work for PODS. Purchase discussed with and pre-approved by Arcapita management  | \$ 852.57        |
| Berg, Antony                          | 19-Jun-12 | Publication purchased from IBIS worldwide as part of our market research work for Tensar. Purchase discussed with and pre-approved by Arcapita management  | \$ 852.57        |
| Accounts Payable                      | 31-Jul-12 | Professionals services rendered by Willkie Farr through June 30, 2012 in connection with the Arcapita retention.   | \$ 6,420.00      |
| Accounts Payable                      | 05-Sep-12 | Professionals services rendered by Willkie Farr through July 31, 2012 in connection with the Arcapita retention.   | \$ 11,240.56     |
| Accounts Payable                      | 24-Sep-12 | Professionals services rendered by Willkie Farr through August 31, 2012 in connection with the Arcapita retention.   | \$ 4,755.00      |
| Accounts Payable                      | 12-Oct-12 | Professionals services rendered by Willkie Farr through September 30, 2012 in connection with the Arcapita retention.  | \$ 3,636.54      |
| Accounts Payable                      | 20-Nov-12 | Professionals services rendered by Willkie Farr through October 31, 2012 in connection with the Arcapita retention.  | \$ 5,218.30      |

**EXHIBIT C1**

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

| <b>Name</b>                         | <b>Date</b> | <b>Description</b>  | <b>Amount</b>       |
|-------------------------------------|-------------|---|---------------------|
| Accounts Payable                    | 15-Jan-13   | Professionals services rendered by Willkie Farr through December 31, 2012 in connection with the Arcapita retention including assistance with fee applications.                                     | \$ 4,370.38         |
| Accounts Payable                    | 30-Jan-13   | Professionals services rendered by Willkie Farr through May 31, 2012 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.      | \$ 13,423.00        |
| Accounts Payable                    | 24-Jun-13   | Professionals services rendered by Willkie Farr through April 30, 2013 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.    | \$ 624.00           |
| Accounts Payable                    | 22-Jul-13   | Professionals services rendered by Willkie Farr through May 31, 2013 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.      | \$ 4,774.77         |
| Accounts Payable                    | 24-Sep-13   | Professionals services rendered by Willkie Farr through November 30, 2012 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications. | \$ 1,404.00         |
| Accounts Payable                    | 24-Sep-13   | Professionals services rendered by Willkie Farr through June 30, 2013 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.     | \$ 861.75           |
| Accounts Payable                    | 14-Oct-13   | Professionals services rendered by Willkie Farr through July 31, 2013 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.     | \$ 4,462.89         |
| Accounts Payable                    | 14-Oct-13   | Professionals services rendered by Willkie Farr through August 31, 2013 in connection with the Arcapita retention, including assistance with indemnification related issues and fee applications.   | \$ 1,876.60         |
| <b>Miscellaneous Subtotal</b>       |             |   | <b>\$ 65,867.93</b> |
| <b>Total Out of Pocket Expenses</b> |             |   | <b>\$ 69,026.97</b> |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Fletcher, David  | 11-Apr-12 | Preparation for call to discuss the KPMG valuation workstream with A. Svoyskiy (Rothschild).  | 1.0   | \$950 | \$ 950.00 |
| Fletcher, David  | 11-Apr-12 | Call to discuss the KPMG valuation workstream with A. Svoyskiy (Rothschild).  | 1.0   | \$950 | \$ 950.00 |
| Fletcher, David  | 12-Apr-12 | Meeting with G. Williams (KPMG) to discuss Project Management planning and go-forward objectives relating to Valuation Project.   | 0.9   | \$950 | \$ 855.00 |
| Williams, Gareth | 12-Apr-12 | Meeting with D. Fletcher (KPMG) to discuss Project Management planning and go-forward objectives relating to Valuation Project.   | 0.9   | \$840 | \$ 756.00 |
| Bhuwania, Achal  | 16-Apr-12 | Initial valuations preparation meeting to discuss approach and go-forward procedures with D. McPhee and J. O'Neill (both KPMG).   | 0.7   | \$695 | \$ 486.50 |
| McPhee, Douglas  | 16-Apr-12 | Initial valuations preparation meeting to discuss approach and go-forward procedures with J. O'Neill and A. Bhuwania (both KPMG).   | 0.7   | \$950 | \$ 665.00 |
| O'Neill, Jane    | 16-Apr-12 | Initial valuations preparation meeting to discuss approach and go-forward procedures with D. McPhee and A. Bhuwania (both KPMG).  | 0.7   | \$695 | \$ 486.50 |
| Harrower, Andrew | 16-Apr-12 | Meeting with team members onboarding the project to discuss approach and go-forward procedures associated with the Methodology project, and coordinating access to confidential project data resources. | 0.9   | \$550 | \$ 495.00 |
| Harrower, Andrew | 16-Apr-12 | Meeting with team members onboarding the project to discuss approach and go-forward procedures associated with the Methodology project.   | 1.1   | \$550 | \$ 605.00 |
| Bhuwania, Achal  | 17-Apr-12 | Conference call to brief team members on the proposed approach to the engagement. Participants include A. Bhuwania, N. Mueller, D. McPhee, J. O'Neill (all KPMG).                                       | 1.0   | \$695 | \$ 695.00 |
| McPhee, Douglas  | 17-Apr-12 | Conference call to brief team members on the proposed approach to the engagement. Participants include A. Bhuwania, N. Mueller, D. McPhee, J. O'Neill (all KPMG).                                       | 1.0   | \$950 | \$ 950.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| O'Neill, Jane    | 17-Apr-12 | Conference call to brief team members on the proposed approach to the engagement. Participants include A. Bhawania, N. Mueller, D. McPhee, J. O'Neill (all KPMG).                          | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja | 17-Apr-12 | Conference call to brief team members on the proposed approach to the engagement. Participants include A. Bhawania, N. Mueller, D. McPhee, J. O'Neill (all KPMG).                          | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane    | 18-Apr-12 | Review of confidential Jjill (asset) information uploaded to the dataroom to date in order to get an overview of the asset.  | 0.7   | \$695 | \$ 486.50   |
| O'Neill, Jane    | 18-Apr-12 | Review of confidential CEPL (asset) information uploaded to the dataroom to date in order to get an overview of the asset.   | 0.9   | \$695 | \$ 625.50   |
| O'Neill, Jane    | 18-Apr-12 | Review of confidential PODS (asset) information uploaded to the dataroom to date in order to get an overview of the asset.   | 1.2   | \$695 | \$ 834.00   |
| Mueller, Natalja | 18-Apr-12 | Review of current management valuation and supporting information received in connection with CEPL.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 18-Apr-12 | Review of current management valuation and supporting information received in connection with Jjill.   | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane    | 18-Apr-12 | Review of confidential Tensar (asset) management information uploaded to the dataroom to date.   | 1.5   | \$695 | \$ 1,042.50 |
| Marvin, Douglas  | 18-Apr-12 | Review of Real Estate information go-forward procedures required to execute the deliverables.  | 2.3   | \$550 | \$ 1,265.00 |
| O'Neill, Jane    | 19-Apr-12 | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with PODS. | 0.5   | \$695 | \$ 347.50   |

**EXHIBIT D1**

Arcapita Bank B.S.C. (c)  
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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Mueller, Natalja | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with PODS.   | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony     | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with PODS.   | 0.5          | \$695       | \$ 347.50     |
| Juckes, Daniel   | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with PODS.   | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Tensar. | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony     | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Tensar. | 0.5          | \$695       | \$ 347.50     |
| Juckes, Daniel   | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Tensar. | 0.5          | \$550       | \$ 275.00     |
| O'Neill, Jane    | 19-Apr-12   | Initial discussion between J. O'Neill, A. Berg, D. Juckes and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Tensar. | 0.5          | \$695       | \$ 347.50     |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Bhuwania, Achal  | 19-Apr-12 | Review of confidential AGUD (asset) management information uploaded to the dataroom to date.                                      | 0.6   | \$695 | \$ 417.00   |
| Bhuwania, Achal  | 19-Apr-12 | Review of confidential Mobay (asset) management information uploaded to the dataroom to date.                                     | 0.7   | \$695 | \$ 486.50   |
| Mueller, Natalja | 19-Apr-12 | Review of information received (current management valuation and supporting information) in connection with PODS.                 | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 19-Apr-12 | Review of information received (current management valuation and supporting information) in connection with Tensar.               | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal  | 19-Apr-12 | Review of all confidential Honiton (asset) information uploaded to the dataroom to date in order to get an overview of the asset. | 0.8   | \$695 | \$ 556.00   |
| Marvin, Douglas  | 19-Apr-12 | Consideration of valuation approach and allocation of workstreams.  | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas  | 19-Apr-12 | Preparation for briefing on real estate portfolio information and valuation approach.   | 1.9   | \$550 | \$ 1,045.00 |
| Bhuwania, Achal  | 20-Apr-12 | Review and consideration of confidential Viridian (asset) information uploaded to the dataroom to date.                           | 0.7   | \$695 | \$ 486.50   |
| Bhuwania, Achal  | 20-Apr-12 | Review of confidential Freightliner (asset) financial and management information uploaded to the dataroom to date.                | 0.8   | \$695 | \$ 556.00   |
| Bhuwania, Achal  | 20-Apr-12 | Discussion between A. Bhuwania, N. Mueller and J. O'Neill (all KPMG) on proposed valuation methodologies.                         | 1.0   | \$695 | \$ 695.00   |
| O'Neill, Jane    | 20-Apr-12 | Discussion between A. Bhuwania, N. Mueller and J. O'Neill (all KPMG) on proposed valuation methodologies.                         | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja | 20-Apr-12 | Discussion between A. Bhuwania, N. Mueller and J. O'Neill (all KPMG) on proposed valuation methodologies.                         | 1.0   | \$550 | \$ 550.00   |

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Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Bhuwania, Achal  | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$695 | \$ 556.00 |
| Clark, Antony    | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$305 | \$ 244.00 |
| Marvin, Douglas  | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$550 | \$ 440.00 |
| McPhee, Douglas  | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$950 | \$ 760.00 |
| O'Neill, Jane    | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$695 | \$ 556.00 |
| Whitworth, Kylie | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$550 | \$ 440.00 |
| Cameron, Lewis   | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$305 | \$ 244.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| Kastavunis, Marina | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$550 | \$ 440.00   |
| Ferris, Steven     | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$550 | \$ 440.00   |
| Lau, Christopher   | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$305 | \$ 244.00   |
| Mueller, Natalja   | 20-Apr-12 | Team briefing between A. Bhuwania, D. McPhee, J. O'Neill, N. Mueller, D. Marvin, A. Clark, K. Whitworth, S. Ferris, L. Cameron, C. Lau, and M. Kastavunis (all KPMG) on valuation scope and approach. | 0.8   | \$550 | \$ 440.00   |
| Lau, Christopher   | 20-Apr-12 | Preparation for team meeting on valuation scope and approach.   | 0.7   | \$305 | \$ 213.50   |
| Mueller, Natalja   | 20-Apr-12 | Preparation for team meeting on valuation scope and approach.   | 0.7   | \$550 | \$ 385.00   |
| Marvin, Douglas    | 20-Apr-12 | Further consideration of valuation approach and allocation of workstreams.  | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas    | 20-Apr-12 | Review of information request lists drafted by the wider team (including member firms) in respect of real estate assets.  | 2.5   | \$550 | \$ 1,375.00 |
| Butani, Anish      | 20-Apr-12 | Review and analyze the approach to the valuation of Honiton.  | 0.6   | \$550 | \$ 330.00   |
| Mueller, Natalja   | 20-Apr-12 | Review of information received (current management valuation and supporting information on FrameMax, Intellex and Prenova).   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish      | 20-Apr-12 | Review and analyze the approach to the valuation of Viridian.   | 0.5   | \$550 | \$ 275.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Butani, Anish    | 20-Apr-12 | Review and analyze the approach to the valuation of AGUD.   | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 20-Apr-12 | Review and analyze the approach to the valuation of Freightliner.   | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 20-Apr-12 | Review and analyze the approach to the valuation of infrastructure related assets Mobay.  | 0.5   | \$550 | \$ 275.00 |
| Lau, Christopher | 23-Apr-12 | Review of background to the assets, valuation methodologies and structure of financial models.  | 0.5   | \$305 | \$ 152.50 |
| Ferris, Steven   | 23-Apr-12 | Meeting between K. Whitworth, S. Ferrison and A. Butani (all KPMG) regarding the Mobay and AGUD assets, discussing valuation methodology and approach.  | 0.5   | \$550 | \$ 275.00 |
| Whitworth, Kylie | 23-Apr-12 | Meeting between K. Whitworth, S. Ferrison and A. Butani (all KPMG) regarding the Mobay and AGUD assets, discussing valuation methodology and approach.  | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 23-Apr-12 | Meeting between K. Whitworth, S. Ferrison and A. Butani (all KPMG) regarding the Mobay and AGUD assets, discussing valuation methodology and approach.  | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 23-Apr-12 | Review workstreams and methodologies for infrastructure assets being reviewed (Honiton, Viridian, AGUD, Freightliner and Mobay).                        | 0.8   | \$550 | \$ 440.00 |
| Whitworth, Kylie | 23-Apr-12 | Identification of potential comparable companies for AGUD.  | 1.0   | \$550 | \$ 550.00 |
| Ferris, Steven   | 23-Apr-12 | Review confidential Mobay (asset) dataroom information provided to date.  | 1.0   | \$550 | \$ 550.00 |
| Butani, Anish    | 23-Apr-12 | Review of information and analysis on Mobay and AGUD assets, and preparation for internal team briefing.  | 0.6   | \$550 | \$ 330.00 |
| Williams, Gareth | 23-Apr-12 | Meeting between G. Williams and J. O'Neill (both KPMG) to discuss form and structure of the final KPMG valuation output to be presented to the company. | 0.5   | \$840 | \$ 420.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate  |    | Amount   |
|------------------|-----------|---|-------|-------|----|----------|
| O'Neill, Jane    | 23-Apr-12 | Meeting between G. Williams and J. O'Neill (both KPMG) to discuss form and structure of the final KPMG valuation output to be presented to the company.   | 0.5   | \$695 | \$ | 347.50   |
| Mueller, Natalja | 23-Apr-12 | Review next steps including reporting, financial modeling, templates for various assets.  | 0.5   | \$550 | \$ | 275.00   |
| Mueller, Natalja | 23-Apr-12 | Preparation of reporting output templates for analysis of multiples-through-the-cycle and comparable companies.   | 0.5   | \$550 | \$ | 275.00   |
| Butani, Anish    | 23-Apr-12 | Review key valuation issues and next steps for infrastructure assets being reviewed (Honiton, Viridian, AGUD, FL and Mobay).  | 1.0   | \$550 | \$ | 550.00   |
| Berg, Antony     | 23-Apr-12 | Review of appropriate valuation methodology for US Private equity assets in light of feedback from the partner review.  | 1.0   | \$695 | \$ | 695.00   |
| Marvin, Douglas  | 23-Apr-12 | Review of new valuations information on dataroom in relation to the Real Estate assets.   | 1.0   | \$550 | \$ | 550.00   |
| Harrower, Andrew | 23-Apr-12 | Call with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG), C. Combs, M. Chowdhury, E. Zainal, M. Tan, R. James (all Arcapita), L. Hirsh, M. Kvarda (both A&M) and M. Rosenthal (Gibson Dunn) to discuss the KPMG proposed approach to valuations and to give a view on potential engagement complexities and timetable. | 1.1   | \$550 | \$ | 605.00   |
| Fletcher, David  | 23-Apr-12 | Call with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG), C. Combs, M. Chowdhury, E. Zainal, M. Tan, R. James (all Arcapita), L. Hirsh, M. Kvarda (both A&M) and M. Rosenthal (Gibson Dunn) to discuss the KPMG proposed approach to valuations and to give a view on potential engagement complexities and timetable. | 1.1   | \$950 | \$ | 1,045.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| McPhee, Douglas  | 23-Apr-12 | Call with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG), C. Combs, M. Chowdhury, E. Zainal, M. Tan, R. James (all Arcapita), L. Hirsh, M. Kvarda (both A&M) and M. Rosenthal (Gibson Dunn) to discuss the KPMG proposed approach to valuations and to give a view on potential engagement complexities and timetable. | 1.1   | \$950 | \$ 1,045.00 |
| Williams, Gareth | 23-Apr-12 | Call with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG), C. Combs, M. Chowdhury, E. Zainal, M. Tan, R. James (all Arcapita), L. Hirsh, M. Kvarda (both A&M) and M. Rosenthal (Gibson Dunn) to discuss the KPMG proposed approach to valuations and to give a view on potential engagement complexities and timetable. | 1.1   | \$840 | \$ 924.00   |
| Fletcher, David  | 23-Apr-12 | Follow up call, on the proposed KPMG approach, with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG) and M. Rosenthal (Gibson Dunn).   | 1.3   | \$950 | \$ 1,235.00 |
| Harrower, Andrew | 23-Apr-12 | Follow up call, on the proposed KPMG approach, with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG) and M. Rosenthal (Gibson Dunn).   | 1.3   | \$550 | \$ 715.00   |
| McPhee, Douglas  | 23-Apr-12 | Follow up call, on the proposed KPMG approach, with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG) and M. Rosenthal (Gibson Dunn).   | 1.3   | \$950 | \$ 1,235.00 |
| Williams, Gareth | 23-Apr-12 | Follow up call, on the proposed KPMG approach, with D. Fletcher, G. Williams, A. Harrower, D. McPhee (all KPMG) and M. Rosenthal (Gibson Dunn).   | 1.3   | \$840 | \$ 1,092.00 |
| O'Neill, Jane    | 23-Apr-12 | Drafting of Valuations planning matrix, allocation of assets across team, identification of consultation partners and sector input.   | 2.7   | \$695 | \$ 1,876.50 |

**EXHIBIT D1**

Arcapita Bank B.S.C. (c)  
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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Cameron, Lewis   | 23-Apr-12   | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 2.0          | \$305       | \$ 610.00     |
| Harrower, Andrew | 23-Apr-12   | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0          | \$550       | \$ 1,650.00   |
| Berg, Antony     | 23-Apr-12   | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0          | \$695       | \$ 2,085.00   |
| Jukes, Daniel    | 23-Apr-12   | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0          | \$550       | \$ 1,650.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Fletcher, David  | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$950 | \$ 2,850.00 |
| McPhee, Douglas  | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$950 | \$ 2,850.00 |
| Williams, Gareth | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$840 | \$ 2,520.00 |
| Peterson, James  | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| O'Neill, Jane    | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$695 | \$ 2,085.00 |
| Lawrence, Jason  | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$840 | \$ 2,520.00 |
| Lysenko, Karol   | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Jukes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$550 | \$ 1,650.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Booth, Richard   | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Juckes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$695 | \$ 2,085.00 |
| Marvin, Douglas  | 23-Apr-12 | Team discussion, on high level business plan issues and initial views on proposed valuation methods, with R. Booth, A. Berg, J. Lawrence, D. Marvin, D. McPhee, J. Peterson, K. Lysenko, N. Mueller, J. O'Neill, D. Fletcher, A. Harrower, G. Williams, L. Cameron and D. Juckes (KPMG). Note: L. Cameron participated in call for 2 hours. | 3.0   | \$550 | \$ 1,650.00 |
| Cameron, Lewis   | 23-Apr-12 | Reviewed client information received and get familiar with company, business plan, market, competitors.   | 3.0   | \$305 | \$ 915.00   |
| Mueller, Natalja | 24-Apr-12 | Preparation of valuation related information request in connection with Jjill assets.   | 0.3   | \$550 | \$ 165.00   |
| O'Neill, Jane    | 24-Apr-12 | Draft go-forward projections and objectives for Valuations workstream.  | 1.6   | \$695 | \$ 1,112.00 |
| O'Neill, Jane    | 24-Apr-12 | Developing draft valuations report template for various companies.  | 2.3   | \$695 | \$ 1,598.50 |
| Mueller, Natalja | 24-Apr-12 | Preparation of valuation related information request in connection with PODS assets.  | 0.3   | \$550 | \$ 165.00   |
| Mueller, Natalja | 24-Apr-12 | Preparation of valuation related information request in connection with CEPL assets.  | 0.3   | \$550 | \$ 165.00   |
| Mueller, Natalja | 24-Apr-12 | Initial analysis of benchmark criteria for comparable companies in connection with Jjill.   | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja | 24-Apr-12 | Initial analysis of benchmark criteria for comparable companies in connection with PODS.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 24-Apr-12 | Lusail (asset) initial review and consideration of dataroom information provided to date.   | 0.5   | \$550 | \$ 275.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Marvin, Douglas  | 24-Apr-12 | Headquarters (asset) initial review and consideration of dataroom information provided to date.   | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 24-Apr-12 | Real estate asset valuation analysis.   | 0.5   | \$550 | \$ 275.00   |
| Clark, Antony    | 24-Apr-12 | Meeting between D. Marvin, A. Clark, W. Gray (all KPMG) to discuss Real Estate Valuation approach and resourcing.                         | 1.0   | \$305 | \$ 305.00   |
| Gray, William    | 24-Apr-12 | Meeting between D. Marvin, A. Clark, W. Gray (all KPMG) to discuss Real Estate Valuation approach and resourcing.                         | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 24-Apr-12 | Meeting between D. Marvin, A. Clark, W. Gray (all KPMG) to discuss Real Estate Valuation approach and resourcing.                         | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 24-Apr-12 | Italian asset initial review and consideration for Lux Res Dev assets.  | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 24-Apr-12 | US assets: Review and consideration for Lux Res Dev assets.   | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 24-Apr-12 | Preparation of asset overviews and valuation methodologies for real estate overview meeting.  | 1.5   | \$550 | \$ 825.00   |
| Ferris, Steven   | 24-Apr-12 | Review documents and prepare information request for Falcon/Mobay (assets).   | 2.5   | \$550 | \$ 1,375.00 |
| Butani, Anish    | 24-Apr-12 | Review of documents for Infrastructure assets from the Project Antelope data room.  | 3.0   | \$550 | \$ 1,650.00 |
| Cameron, Lewis   | 24-Apr-12 | Analysis of comparable companies and relevant parameters for Jjill.   | 3.0   | \$305 | \$ 915.00   |
| Mueller, Natalja | 25-Apr-12 | Discussion with L. Cameron and N. Mueller (both KPMG) regarding initial analysis of benchmark criteria for comparable companies for PODS. | 0.5   | \$550 | \$ 275.00   |
| Cameron, Lewis   | 25-Apr-12 | Discussion with L. Cameron and N. Mueller (both KPMG) regarding initial analysis of benchmark criteria for comparable companies for PODS. | 0.5   | \$305 | \$ 152.50   |
| Berg, Antony     | 25-Apr-12 | Discussion with A. Berg and A. Barton (both KPMG) on initial views on company operations and information provided.                        | 0.8   | \$695 | \$ 556.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley   | 25-Apr-12 | Discussion with A. Berg and A. Barton (both KPMG) on initial views on company operations and information provided.  | 0.8   | \$405 | \$ 324.00   |
| Harrower, Andrew | 25-Apr-12 | Meeting with G. Williams, D. Fletcher, J. O'Neill, A. Harrower (all KPMG) to discuss and collate views on the business plan, company valuation method and funding for each asset based on information received to date. | 0.8   | \$550 | \$ 440.00   |
| Fletcher, David  | 25-Apr-12 | Meeting with G. Williams, D. Fletcher, J. O'Neill, A. Harrower (all KPMG) to discuss and collate views on the business plan, company valuation method and funding for each asset based on information received to date. | 0.8   | \$950 | \$ 760.00   |
| Williams, Gareth | 25-Apr-12 | Meeting with G. Williams, D. Fletcher, J. O'Neill, A. Harrower (all KPMG) to discuss and collate views on the business plan, company valuation method and funding for each asset based on information received to date. | 0.8   | \$840 | \$ 672.00   |
| O'Neill, Jane    | 25-Apr-12 | Meeting with G. Williams, D. Fletcher, J. O'Neill, A. Harrower (all KPMG) to discuss and collate views on the business plan, company valuation method and funding for each asset based on information received to date. | 0.8   | \$695 | \$ 556.00   |
| O'Neill, Jane    | 25-Apr-12 | Developing structure of valuations consultation process including drafting key questions to consider.   | 1.1   | \$695 | \$ 764.50   |
| Whitworth, Kylie | 25-Apr-12 | Discussion between N. Mueller, L. Cameron, K. Whitworth, S. Ferris and A. Butani (all KPMG) regarding report structure.   | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis   | 25-Apr-12 | Discussion between N. Mueller, L. Cameron, K. Whitworth, S. Ferris and A. Butani (all KPMG) regarding report structure.   | 2.0   | \$305 | \$ 610.00   |
| Mueller, Natalja | 25-Apr-12 | Discussion between N. Mueller, L. Cameron, K. Whitworth, S. Ferris and A. Butani (all KPMG) regarding report structure.   | 2.0   | \$550 | \$ 1,100.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Ferris, Steven   | 25-Apr-12 | Discussion between N. Mueller, L. Cameron, K. Whitworth, S. Ferris and A. Butani (all KPMG) regarding report structure.   | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish    | 25-Apr-12 | Discussion between N. Mueller, L. Cameron, K. Whitworth, S. Ferris and A. Butani (all KPMG) regarding report structure.   | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis   | 25-Apr-12 | Reviewed client information received relating to PODS; familiarized myself with company, business plan, market, competitors.                                    | 2.5   | \$305 | \$ 762.50   |
| Marvin, Douglas  | 25-Apr-12 | Project management for Real estate assets: updating information received, allocating/resourcing, planning workstreams and valuation process.                    | 3.8   | \$550 | \$ 2,090.00 |
| Marvin, Douglas  | 25-Apr-12 | Project management for Real estate assets: updating information received, allocating/resourcing, planning workstreams and valuation process.                    | 0.2   | \$550 | \$ 110.00   |
| Butani, Anish    | 25-Apr-12 | Discussion with A. Butani and N. Mueller (both KPMG) regarding assessment of key issues needed to be considered for the valuation in the restructuring context. | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja | 25-Apr-12 | Discussion with A. Butani and N. Mueller (both KPMG) regarding assessment of key issues needed to be considered for the valuation in the restructuring context. | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 25-Apr-12 | Drafting information request regarding Lux Res Dev assets.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 25-Apr-12 | Drafting information request regarding AEIY I assets.   | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 25-Apr-12 | Drafting information request regarding AEID I assets.   | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 25-Apr-12 | Drafting information request regarding CEE Residential assets.  | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja | 25-Apr-12 | Review of key business drivers and differences in the sector in the UK and in the US.   | 1.0   | \$550 | \$ 550.00   |
| Ferris, Steven   | 25-Apr-12 | Initial Mobay comparable company review.  | 0.5   | \$550 | \$ 275.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Whitworth, Kylie | 25-Apr-12 | Review of comparable companies and comparable transactions identified to date for AGUD.  | 1.5   | \$550 | \$ 825.00   |
| Butani, Anish    | 25-Apr-12 | Review of documents for Infrastructure assets from the Project Antelope data room.   | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis   | 25-Apr-12 | Analysis of Arcapita's selected PODS comparable companies. Selected benchmarking analysis and tiering for further research into comparable companies.  | 2.0   | \$305 | \$ 610.00   |
| Butani, Anish    | 25-Apr-12 | Preparation of information request list for infrastructure assets being reviewed (AGUD, Freightliner, Mobay, Honiton and Viridian).  | 2.5   | \$550 | \$ 1,375.00 |
| Marvin, Douglas  | 25-Apr-12 | Preparation of asset overviews and valuation methodologies for real estate valuation briefing meeting.   | 2.5   | \$550 | \$ 1,375.00 |
| Ferris, Steven   | 25-Apr-12 | Initial gas storage industry research, including high level review of comparable company websites and analysis of industry and key players. Identification of general industry value drivers and industry standard valuation approaches. Company Code: Falcon/Mobay. | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas  | 26-Apr-12 | Project management for Real estate assets: updating information received, allocating/resourcing, planning workstreams and valuation process.   | 2.0   | \$550 | \$ 1,100.00 |
| Ferris, Steven   | 26-Apr-12 | Review Mobay comparable company information.   | 0.3   | \$550 | \$ 165.00   |
| Butani, Anish    | 26-Apr-12 | Review findings on comparable companies and design the approach further regarding Freightliner.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 26-Apr-12 | Real estate asset valuation analysis and review of valuation approach.   | 0.5   | \$550 | \$ 275.00   |
| Whitworth, Kylie | 26-Apr-12 | Review progress on comparable company multiple analysis for AGUD.  | 0.5   | \$550 | \$ 275.00   |
| Cameron, Lewis   | 26-Apr-12 | Review and analyze results from initial Jjill comparable analysis received.  | 1.0   | \$305 | \$ 305.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Cameron, Lewis   | 26-Apr-12 | Initial ranking of Jjill comparable by comparability (the evaluation of the value of a Company using the metrics of other businesses of similar size in the same industry). | 1.0   | \$305 | \$ 305.00   |
| Mueller, Natalja | 26-Apr-12 | Review comparable companies analysis and benchmarking for Jjill.  | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish    | 26-Apr-12 | Review of documents for Infrastructure assets from the Project Antelope data room.  | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis   | 26-Apr-12 | Drafted benchmarking and tiering criteria for PODS comparable analysis.   | 2.0   | \$305 | \$ 610.00   |
| Cameron, Lewis   | 26-Apr-12 | Additional detail added to benchmarking of Jjill comparable using annual reports and Capital IQ data.   | 2.0   | \$305 | \$ 610.00   |
| Ferris, Steven   | 26-Apr-12 | Mobay comparable companies (CoCo) review, fine tuning, broker report review.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish    | 26-Apr-12 | Review investment memorandum for Freightliner and performed analysis of key matters to probe further with Management.   | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas  | 26-Apr-12 | Consideration of valuation methodologies and approach for old and new real estate assets.   | 3.5   | \$550 | \$ 1,925.00 |
| O'Neill, Jane    | 27-Apr-12 | Call between J. O'Neill and A. Butani (both KPMG) to discuss engagement planning and go-forward procedures.   | 0.3   | \$695 | \$ 208.50   |
| Butani, Anish    | 27-Apr-12 | Call between J. O'Neill and A. Butani (both KPMG) to discuss engagement planning and go-forward procedures.   | 0.3   | \$550 | \$ 165.00   |
| Marvin, Douglas  | 27-Apr-12 | Preparation for Team meeting to discuss go-forward procedures, scorecards and progress against initial timetable.   | 0.3   | \$550 | \$ 165.00   |
| Lau, Christopher | 27-Apr-12 | Review the information provided by the client regarding Viridian.   | 0.3   | \$305 | \$ 91.50    |
| O'Neill, Jane    | 27-Apr-12 | Valuation team go-forward procedures review and planning for new assets.  | 1.8   | \$695 | \$ 1,251.00 |
| Marvin, Douglas  | 27-Apr-12 | Project management for Real estate assets including updating information received, planning workstreams and valuation process and go-forward procedures.                    | 2.1   | \$550 | \$ 1,155.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Marvin, Douglas  | 27-Apr-12 | Continue project management for Real estate assets including updating information received, planning workstreams and valuation process and go-forward procedures. | 1.9   | \$550 | \$ 1,045.00 |
| Whitworth, Kylie | 27-Apr-12 | Review progress on comparable company multiple analysis for AGUD.   | 0.2   | \$550 | \$ 110.00   |
| Ferris, Steven   | 27-Apr-12 | Review Mobay comparable company information.  | 0.3   | \$550 | \$ 165.00   |
| Berg, Antony     | 27-Apr-12 | Discussion with N. Mueller, L. Cameron, A. Berg and D. Jukes (all KPMG) regarding the valuation methodology and benchmarking analysis relating to Jjill.          | 0.4   | \$695 | \$ 278.00   |
| Jukes, Daniel    | 27-Apr-12 | Discussion with N. Mueller, L. Cameron, A. Berg and D. Jukes (all KPMG) regarding the valuation methodology and benchmarking analysis relating to Jjill.          | 0.4   | \$550 | \$ 220.00   |
| Cameron, Lewis   | 27-Apr-12 | Discussion with N. Mueller, L. Cameron, A. Berg and D. Jukes (all KPMG) regarding the valuation methodology and benchmarking analysis relating to Jjill.          | 0.4   | \$305 | \$ 122.00   |
| Mueller, Natalja | 27-Apr-12 | Discussion with N. Mueller, L. Cameron, A. Berg and D. Jukes (all KPMG) regarding the valuation methodology and benchmarking analysis relating to Jjill.          | 0.4   | \$550 | \$ 220.00   |
| Mueller, Natalja | 27-Apr-12 | Review of valuation methodology and benchmarking analysis on US private equity assets.  | 0.5   | \$550 | \$ 275.00   |
| Butani, Anish    | 27-Apr-12 | Meeting with C. Lau (KPMG) to discuss the Valuation methodology for Viridian.   | 0.8   | \$550 | \$ 440.00   |
| Lau, Christopher | 27-Apr-12 | Meeting with A. Butani (KPMG) to discuss the Valuation methodology for Viridian.  | 0.8   | \$305 | \$ 244.00   |
| Butani, Anish    | 27-Apr-12 | Review of documents for Infrastructure assets from the Project Antelope data room.  | 1.0   | \$550 | \$ 550.00   |
| Whitworth, Kylie | 27-Apr-12 | Review of comparable companies identified to date for Dalkia.   | 1.5   | \$550 | \$ 825.00   |
| Cameron, Lewis   | 27-Apr-12 | Review and analysis of comparable multiples for Jjill.  | 1.5   | \$305 | \$ 457.50   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| McPhee, Douglas  | 29-Apr-12 | Review of background material including DTZ appraisal report in connection with Lusail.   | 2.0   | \$950 | \$ 1,900.00 |
| Marvin, Douglas  | 30-Apr-12 | Review research information required for Real Estate assets.  | 0.9   | \$550 | \$ 495.00   |
| Whitworth, Kylie | 30-Apr-12 | Preparation for Team meeting to discuss go-forward procedures, scorecards and progress against initial timetable.   | 0.3   | \$550 | \$ 165.00   |
| Whitworth, Kylie | 30-Apr-12 | Completion of scorecard for AGUD.   | 0.3   | \$550 | \$ 165.00   |
| Whitworth, Kylie | 30-Apr-12 | Review industry market information in connection with Dalkia assets.  | 0.7   | \$550 | \$ 385.00   |
| Cameron, Lewis   | 30-Apr-12 | Reviewed client information received in connection to Bijoux Terner assets and familiarize myself with company, business plan, market, competitors.   | 1.0   | \$305 | \$ 305.00   |
| Macauley, Philip | 30-Apr-12 | Meeting with D. Marvin (KPMG) to review the real estate assets, discuss valuation methodology and team job allocations.   | 1.0   | \$840 | \$ 840.00   |
| Marvin, Douglas  | 30-Apr-12 | Meeting with P. Macauley (KPMG) to review the real estate assets, discuss valuation methodology and team job allocations.   | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane    | 30-Apr-12 | General project management for Valuations including planning meetings, update correspondence's for team, all which is a necessary part of the project management associated with the Valuation project. | 1.7   | \$695 | \$ 1,181.50 |
| Marvin, Douglas  | 30-Apr-12 | Project management real estate - review and allocate workstreams to various teams.  | 1.9   | \$550 | \$ 1,045.00 |
| Whitworth, Kylie | 30-Apr-12 | Review beta analysis for AGUD.  | 0.1   | \$550 | \$ 55.00    |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request list for Riffa.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request list for Lusail.   | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request list for Bahrain Bay I.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting and reviewing information request list for Head Office.  | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request and reviewing information UK Senior Living Yielding I.   | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request list for Navindia.   | 0.5   | \$550 | \$ 275.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Whitworth, Kylie | 30-Apr-12 | Review of beta analysis for comparable companies in connection with Dalkia.  | 0.7   | \$550 | \$ 385.00   |
| Whitworth, Kylie | 30-Apr-12 | Review of multiple analysis for comparable companies in connection to Dalkia.  | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 30-Apr-12 | Drafting information request list in connection with Arc Japan.  | 1.0   | \$550 | \$ 550.00   |
| Ferris, Steven   | 30-Apr-12 | Review of Arcapita comparable transaction information, updated comparable companies (CoCo) model & Weighted Average Cost Of Capital model.                                 | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish    | 30-Apr-12 | Review of information relating to Viridian.  | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher | 30-Apr-12 | Preparation of the financial models to use for the valuation of Viridian.  | 2.0   | \$305 | \$ 610.00   |
| Cameron, Lewis   | 30-Apr-12 | Revise benchmarking of Jjill comparable using annual reports and Capital IQ data.  | 1.5   | \$305 | \$ 457.50   |
| Cameron, Lewis   | 30-Apr-12 | Initial ranking of PODS comparable by comparability (the evaluation of the value of a Company using the metrics of other businesses of similar size in the same industry). | 1.0   | \$305 | \$ 305.00   |
| McPhee, Douglas  | 1-May-12  | Review Real Estate information regarding Bahrain Bay II in preparation for meeting regarding same.   | 0.1   | \$950 | \$ 95.00    |
| Whitworth, Kylie | 1-May-12  | Briefing on Bahrain and Qatar Real Estate assets, following site visit. Attendees: D. McPhee, P Macauley, D. Marvin, K. Whitworth (all KPMG).                              | 0.4   | \$550 | \$ 220.00   |
| McPhee, Douglas  | 1-May-12  | Briefing on Bahrain and Qatar Real Estate assets, following site visit. Attendees: D. McPhee, P Macauley, D. Marvin, K. Whitworth (all KPMG).                              | 0.4   | \$950 | \$ 380.00   |
| Marvin, Douglas  | 1-May-12  | Briefing on Bahrain and Qatar Real Estate assets, following site visit. Attendees: D. McPhee, P Macauley, D. Marvin, K. Whitworth (all KPMG).                              | 0.4   | \$550 | \$ 220.00   |

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| Name               | Date     | Description  | Hours | Rate  | Amount    |
|--------------------|----------|--|-------|-------|-----------|
| Macauley, Philip   | 1-May-12 | Briefing on Bahrain and Qatar Real Estate assets, following site visit. Attendees: D. McPhee, P Macauley, D. Marvin, K. Whitworth (all KPMG).  | 0.4   | \$840 | \$ 336.00 |
| Whitworth, Kylie   | 1-May-12 | Briefing by KPMG Valuations team on their views of the progress of construction of assets, further detail on company operations and any issues arising with A. Borkowska and K. Whitworth (both KPMG). | 0.4   | \$550 | \$ 220.00 |
| O'Neill, Jane      | 1-May-12 | Meeting with M. Kastavunis (KPMG) regarding the CEPL assets.   | 0.4   | \$695 | \$ 278.00 |
| Kastavunis, Marina | 1-May-12 | Meeting with J. O'Neill (KPMG) regarding the CEPL assets.  | 0.4   | \$550 | \$ 220.00 |
| McPhee, Douglas    | 1-May-12 | Call between D. McPhee, G. Williams and K. Whitworth (all KPMG) to discuss District cooling asset Dalkia.  | 0.5   | \$950 | \$ 475.00 |
| Whitworth, Kylie   | 1-May-12 | Call between D. McPhee, G. Williams and K. Whitworth (all KPMG) to discuss District cooling asset Dalkia.  | 0.5   | \$550 | \$ 275.00 |
| Williams, Gareth   | 1-May-12 | Call between D. McPhee, G. Williams and K. Whitworth (all KPMG) to discuss District cooling asset Dalkia.  | 0.5   | \$840 | \$ 420.00 |
| Butani, Anish      | 1-May-12 | Draft notes from meeting with Arcapita deal team on Freightliner.  | 0.5   | \$550 | \$ 275.00 |
| O'Neill, Jane      | 1-May-12 | Call between A. Berg, K. Huat, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita) regarding the Varel asset.  | 0.5   | \$695 | \$ 347.50 |
| Berg, Antony       | 1-May-12 | Call between A. Berg, K. Huat, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita) regarding the Varel asset.  | 0.5   | \$695 | \$ 347.50 |
| Khoo, Kian Huat    | 1-May-12 | Call between A. Berg, K. Huat, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita) regarding the Varel asset.  | 0.5   | \$550 | \$ 275.00 |

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| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Cameron, Lewis   | 1-May-12 | Meeting between L. Cameron and N. Mueller (both KPMG) regarding the Jjill asset. Assessed main issues and development points surrounding benchmarking and reviewed the drivers behind CoCos multiples and margins. | 0.7   | \$305 | \$ 213.50 |
| Mueller, Natalja | 1-May-12 | Meeting between L. Cameron and N. Mueller (both KPMG) regarding the Jjill asset. Assessed main issues and development points surrounding benchmarking and reviewed the drivers behind CoCos multiples and margins. | 0.7   | \$550 | \$ 385.00 |
| Mueller, Natalja | 1-May-12 | Meeting between L. Cameron and N. Mueller (both KPMG) regarding the PODS asset. Assessed main issues and development points surrounding benchmarking and reviewed the drivers behind CoCos multiples and margins.  | 0.7   | \$550 | \$ 385.00 |
| Cameron, Lewis   | 1-May-12 | Meeting between L. Cameron and N. Mueller (both KPMG) regarding the PODS asset. Assessed main issues and development points surrounding benchmarking and reviewed the drivers behind CoCos multiples and margins.  | 0.7   | \$305 | \$ 213.50 |
| Marvin, Douglas  | 1-May-12 | Drafting information request and reviewing information relating to the CEE Residential asset.  | 0.7   | \$550 | \$ 385.00 |
| Keley, Steven    | 1-May-12 | Review of background and initial information available relating to the Fidelis Senior Care asset.  | 0.7   | \$550 | \$ 385.00 |
| Clark, Antony    | 1-May-12 | Review of information relating to the UK Senior Living Yielding 1 asset.   | 0.9   | \$305 | \$ 274.50 |
| Clark, Antony    | 1-May-12 | Meeting to discuss real estate information requests. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG).  | 1.0   | \$305 | \$ 305.00 |
| Lawrence, Jason  | 1-May-12 | Meeting to discuss real estate information requests. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG).  | 1.0   | \$840 | \$ 840.00 |
| Marvin, Douglas  | 1-May-12 | Meeting to discuss real estate information requests. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG).  | 1.0   | \$550 | \$ 550.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Macauley, Philip | 1-May-12 | Review of the Bahrain real estate assets.   | 1.0   | \$840 | \$ 840.00   |
| Clark, Antony    | 1-May-12 | Meeting to discuss real estate status and go-forward procedures. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG). | 1.0   | \$305 | \$ 305.00   |
| Lawrence, Jason  | 1-May-12 | Meeting to discuss real estate status and go-forward procedures. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG). | 1.0   | \$840 | \$ 840.00   |
| Marvin, Douglas  | 1-May-12 | Meeting to discuss real estate status and go-forward procedures. Meeting attendees -A. Clark, D. Marvin and J. Lawrence (all KPMG). | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 1-May-12 | Review asset information in preparation for call with Tensar deal team.   | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 1-May-12 | Drafting information request and reviewing information relating to the AEID I asset.  | 1.1   | \$550 | \$ 605.00   |
| Marvin, Douglas  | 1-May-12 | Drafting information request and reviewing information relating to the Lux Res Dev asset.   | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 1-May-12 | Drafting information request and reviewing information relating to the AEIY I asset.  | 1.9   | \$550 | \$ 1,045.00 |
| Butani, Anish    | 1-May-12 | Review Honiton MIC paper and latest valuation paper.  | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher | 1-May-12 | Inputting data into model and running various tests on the comparable companies (CoCo) model for the Viridian asset.                | 2.3   | \$305 | \$ 701.50   |
| Cameron, Lewis   | 1-May-12 | Analysis of Arcapita's selected coco's for the Bijoux Ternier asset. Initial review into comparability.                             | 2.0   | \$305 | \$ 610.00   |
| Mueller, Natalja | 1-May-12 | Initial data review and preparation of valuation related information request list for the 3PD asset.                                | 2.0   | \$550 | \$ 1,100.00 |
| Gray, William    | 1-May-12 | Compilation and review of key documents for the AEIY I asset in preparation for deal team meeting.                                  | 2.0   | \$550 | \$ 1,100.00 |
| Gray, William    | 1-May-12 | Compilation and review of key documents for the AEID II asset in preparation for deal team meeting.                                 | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas  | 1-May-12 | Drafting information request and reviewing information relating to the AEID II asset.   | 1.7   | \$550 | \$ 935.00   |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name               | Date     | Description  | Hours | Rate  | Amount      |
|--------------------|----------|--|-------|-------|-------------|
| Ferris, Steven     | 1-May-12 | Preparation for meeting on Mobay with Restructuring and call with Arcapita deal team   | 3.0   | \$550 | \$ 1,650.00 |
| Cameron, Lewis     | 1-May-12 | Initial analysis into comparable's multiples and investigation into their business drivers for the PODS asset.   | 3.1   | \$305 | \$ 945.50   |
| Clark, Antony      | 1-May-12 | Review information requests for the CEE Residential asset.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony      | 1-May-12 | Continue to review information requests for the CEE Residential asset.   | 0.5   | \$305 | \$ 152.50   |
| Lau, Christopher   | 1-May-12 | Review and verify the figures and calculations are accurate against the comparable companies' financial accounts for the Viridian asset.   | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher   | 1-May-12 | Continue to review and verify the figures and calculations are accurate against the comparable companies' financial accounts for the Viridian asset.   | 1.1   | \$305 | \$ 335.50   |
| O'Neill, Jane      | 2-May-12 | Meeting between J. O'Neill and M. Kastavunis (both KPMG) to discuss status of CEPL.  | 0.1   | \$695 | \$ 69.50    |
| Kastavunis, Marina | 2-May-12 | Meeting between J. O'Neill and M. Kastavunis (both KPMG) to discuss status of CEPL.  | 0.1   | \$550 | \$ 55.00    |
| O'Neill, Jane      | 2-May-12 | Call on real estate asset progress with P. Macauley, D. Marvin and J. O'Neill (all KPMG)   | 0.2   | \$695 | \$ 139.00   |
| Macauley, Philip   | 2-May-12 | Call on real estate asset progress with P. Macauley, D. Marvin and J. O'Neill (all KPMG)   | 0.2   | \$840 | \$ 168.00   |
| Marvin, Douglas    | 2-May-12 | Call on real estate asset progress with P. Macauley, D. Marvin and J. O'Neill (all KPMG)   | 0.2   | \$550 | \$ 110.00   |
| Kastavunis, Marina | 2-May-12 | Continue review of the CEPL information.   | 0.2   | \$550 | \$ 110.00   |
| Marvin, Douglas    | 2-May-12 | Review and finalize information request lists for the AREIF asset.   | 0.2   | \$550 | \$ 110.00   |
| Marvin, Douglas    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$550 | \$ 110.00   |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Lawrence, Jason  | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$840 | \$ 168.00 |
| Macauley, Philip | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$840 | \$ 168.00 |
| Lysenko, Karol   | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$550 | \$ 110.00 |
| Gray, William    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$550 | \$ 110.00 |
| Clark, Antony    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team including D. Marvin, J. Lawrence, P. Macauley, A. Clark, W. Gray, K. Lysenko (all KPMG) and M. Casey (Arcapita). | 0.2   | \$305 | \$ 61.00  |
| Mueller, Natalja | 2-May-12 | Review information in preparation for Team meeting to discuss timesheet process, resourcing on new assets, scorecards and progress against initial timetable.  | 0.1   | \$550 | \$ 55.00  |

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Gray, William    | 2-May-12 | Kick-off meeting for the portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$550 | \$ 165.00 |
| Macauley, Philip | 2-May-12 | Kick-off meeting for the portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$840 | \$ 252.00 |
| Lawrence, Jason  | 2-May-12 | Kick-off meeting for the portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$840 | \$ 252.00 |
| Lysenko, Karol   | 2-May-12 | Kick-off meeting for the portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$550 | \$ 165.00 |
| Lawrence, Jason  | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$840 | \$ 252.00 |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Marvin, Douglas  | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Macauley, Philip | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$840 | \$ 252.00 |
| Lysenko, Karol   | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Gray, William    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$305 | \$ 91.50  |

# EXHIBIT D1

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Lysenko, Karol   | 2-May-12 | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$550 | \$ 165.00 |
| Macauley, Philip | 2-May-12 | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$840 | \$ 252.00 |
| Lawrence, Jason  | 2-May-12 | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$840 | \$ 252.00 |
| Gray, William    | 2-May-12 | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita).   | 0.3   | \$550 | \$ 165.00 |
| Lysenko, Karol   | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |

# EXHIBIT D1

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Lawrence, Jason  | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$840 | \$ 252.00 |
| Gray, William    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony    | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$305 | \$ 91.50  |
| Macauley, Philip | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$840 | \$ 252.00 |
| Marvin, Douglas  | 2-May-12 | Kick-off meeting for the US Real Estates portfolio (Lux Residential Developments, UK Senior Living I, Sunrise IV) with the Arcapita deal team between J. Lawrence (KPMG), D. Marvin (KPMG), P. Macauley (KPMG), A. Clark (KPMG), W. Gray (KPMG), K. Lysenko (KPMG) and M. Casey (Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Whitworth, Kylie | 2-May-12 | Summarize notes relating to the Dalkia asset based on discussion with N. Ansari (Arcapita).   | 0.4   | \$550 | \$ 220.00 |

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Marvin, Douglas  | 2-May-12 | Review and finalize information request lists relating to the Lusail asset.   | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas  | 2-May-12 | Review and finalize Riffa Views information request lists.  | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas  | 2-May-12 | Review and finalize information request lists relating to the Bahrain Bay I asset.  | 0.4   | \$550 | \$ 220.00 |
| Whitworth, Kylie | 2-May-12 | Discussion between K. Whitworth and A. Butani (both KPMG) on valuation methodology for AGUD/Dalkia.   | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 2-May-12 | Discussion between K. Whitworth and A. Butani (both KPMG) on valuation methodology for AGUD/Dalkia.   | 0.5   | \$550 | \$ 275.00 |
| Marvin, Douglas  | 2-May-12 | Reviewing new information on data room and considering impact on valuation approach for various assets.   | 0.7   | \$550 | \$ 385.00 |
| Whitworth, Kylie | 2-May-12 | Preparation for call with Arcapita regarding the Dalkia asset.  | 0.7   | \$550 | \$ 385.00 |
| Cameron, Lewis   | 2-May-12 | Meeting between valuations and restructuring to discuss completion of "Issues Matrix" and "Scorecards". Attendees: L. Cameron, N. Mueller, D. Juckes, A. Berg (all KPMG). | 0.8   | \$305 | \$ 244.00 |
| Juckes, Daniel   | 2-May-12 | Meeting between valuations and restructuring to discuss completion of "Issues Matrix" and "Scorecards". Attendees: L. Cameron, N. Mueller, D. Juckes, A. Berg (all KPMG). | 0.8   | \$550 | \$ 440.00 |
| Berg, Antony     | 2-May-12 | Meeting between valuations and restructuring to discuss completion of "Issues Matrix" and "Scorecards". Attendees: L. Cameron, N. Mueller, D. Juckes, A. Berg (all KPMG). | 0.8   | \$695 | \$ 556.00 |
| Mueller, Natalja | 2-May-12 | Meeting between valuations and restructuring to discuss completion of "Issues Matrix" and "Scorecards". Attendees: L. Cameron, N. Mueller, D. Juckes, A. Berg (all KPMG). | 0.8   | \$550 | \$ 440.00 |
| Whitworth, Kylie | 2-May-12 | Determining benchmarking criteria for comparable companies relating to the Dalkia asset.  | 0.8   | \$550 | \$ 440.00 |

# EXHIBIT D1

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Butani, Anish    | 2-May-12 | Discussion between A. Butani and J. Peterson (both KPMG) regarding valuation issues regarding infrastructure assets generally. | 0.8   | \$550 | \$ 440.00   |
| Peterson, James  | 2-May-12 | Discussion between A. Butani and J. Peterson (both KPMG) regarding valuation issues regarding infrastructure assets generally. | 0.8   | \$550 | \$ 440.00   |
| Butani, Anish    | 2-May-12 | Review and analysis of information relating to Viridian on the data room.  | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas  | 2-May-12 | Review and finalize information request lists relating to the UK Senior Living Yielding I asset.                               | 1.0   | \$550 | \$ 550.00   |
| Clark, Antony    | 2-May-12 | Drafting of report template for Arc Japan real estate fund.  | 1.0   | \$305 | \$ 305.00   |
| O'Neill, Jane    | 2-May-12 | Set-up of new valuations team member (A. Tewaag) on systems and data room.   | 1.1   | \$695 | \$ 764.50   |
| Whitworth, Kylie | 2-May-12 | Summarizing key risks identified to date for Dalkia assets.  | 1.8   | \$550 | \$ 990.00   |
| Marvin, Douglas  | 2-May-12 | Project management - drafting workstreams and allocating to various KPMG teams.  | 1.3   | \$550 | \$ 715.00   |
| Cameron, Lewis   | 2-May-12 | Drafted benchmarking and tiering criteria for Bijoux comps analysis.   | 0.8   | \$305 | \$ 244.00   |
| Gray, William    | 2-May-12 | Liaison with KPMG Japan regarding residential assets and valuation review requirements relating to Arc Japan assets.           | 1.6   | \$550 | \$ 880.00   |
| Butani, Anish    | 2-May-12 | Research into comparable companies for Honiton assets.   | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher | 2-May-12 | Inputting data into the 'through the cycle model; and testing for the Viridian assets.   | 2.0   | \$305 | \$ 610.00   |
| Gray, William    | 2-May-12 | Review of key documents and valuations relating to the CEE Residential asset in preparation for deal team meetings.            | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane    | 2-May-12 | Drafting template of valuation section of report for various assets.   | 2.4   | \$695 | \$ 1,668.00 |
| Marvin, Douglas  | 2-May-12 | Reviewing available information and drafting information request list for the Fountains asset.                                 | 2.2   | \$550 | \$ 1,210.00 |
| Cameron, Lewis   | 2-May-12 | Initial analysis of through-the-cycle model for the PODS assets.   | 1.2   | \$305 | \$ 366.00   |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Cameron, Lewis   | 2-May-12 | Detailed look into coco's annual accounts and broker reports to gain better understanding of differences in margins/multiples between companies for the PODS assets.   | 1.1   | \$305 | \$ 335.50   |
| Cameron, Lewis   | 2-May-12 | Initial analysis of through-the-cycle model and detailed look into selected coco's multiples using broker notes to gain an understanding of the business's historic issues and forecast performance for the Jjill assets.  | 3.7   | \$305 | \$ 1,128.50 |
| Clark, Antony    | 2-May-12 | Drafting of report templates for various companies and assets.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 2-May-12 | Continue drafting of report templates for various companies and assets.  | 0.3   | \$305 | \$ 91.50    |
| Lau, Christopher | 2-May-12 | Review and verify the figures and calculations are accurate against the comparable companies' financial accounts for the Viridian assets.  | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher | 2-May-12 | Continue to review and verify the figures and calculations are accurate against the comparable companies' financial accounts for the Viridian assets.  | 1.1   | \$305 | \$ 335.50   |
| Strenger, Marc   | 2-May-12 | Review of DTZ (Real Estate Advisors) property valuation report for Lusail.   | 0.5   | \$343 | \$ 171.70   |
| Strenger, Marc   | 3-May-12 | Review of information request list for real estate.  | 0.1   | \$343 | \$ 34.34    |
| Marvin, Douglas  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Lusail assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$550 | \$ 55.00    |

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| Name             | Date     | Description  | Hours | Rate  | Amount   |
|------------------|----------|--|-------|-------|----------|
| Clark, Antony    | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Lusail assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$305 | \$ 30.50 |
| Lawrence, Jason  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Lusail assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |
| Strenger, Marc   | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Lusail assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$343 | \$ 34.34 |
| Macauley, Philip | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Lusail assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |
| Marvin, Douglas  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Riffa assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).  | 0.1   | \$550 | \$ 55.00 |

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| Name             | Date     | Description   | Hours | Rate  | Amount   |
|------------------|----------|---|-------|-------|----------|
| Clark, Antony    | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Riffa assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$305 | \$ 30.50 |
| Lawrence, Jason  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Riffa assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |
| Strenger, Marc   | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Riffa assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$343 | \$ 34.34 |
| Macauley, Philip | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Riffa assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |
| Marvin, Douglas  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the AREIF assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$550 | \$ 55.00 |

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March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount   |
|------------------|----------|---|-------|-------|----------|
| Strenger, Marc   | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the AREIF assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).                       | 0.1   | \$343 | \$ 34.34 |
| Clark, Antony    | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the AREIF assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).                       | 0.1   | \$305 | \$ 30.50 |
| Lawrence, Jason  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the AREIF assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).                       | 0.1   | \$840 | \$ 84.00 |
| Macauley, Philip | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the AREIF assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).                       | 0.1   | \$840 | \$ 84.00 |
| Marvin, Douglas  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the CapitaLand India (Navindia) assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$550 | \$ 55.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount   |
|------------------|----------|---|-------|-------|----------|
| Clark, Antony    | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the CapitaLand India (Navindia) assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$305 | \$ 30.50 |
| Lawrence, Jason  | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the CapitaLand India (Navindia) assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |
| Strenger, Marc   | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the CapitaLand India (Navindia) assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$343 | \$ 34.34 |
| Macauley, Philip | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the CapitaLand India (Navindia) assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00 |

**EXHIBIT D1**

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>     | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|---|--------------|-------------|---------------|
| Marvin, Douglas | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay I assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$550 \$    | 55.00         |
| Clark, Antony   | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay I assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$305 \$    | 30.50         |
| Lawrence, Jason | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay I assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$840 \$    | 84.00         |
| Strenger, Marc  | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay I assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$343 \$    | 34.34         |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Macauley, Philip | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay I assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita).  | 0.1          | \$840 \$    | 84.00         |
| Marvin, Douglas  | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay II assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$550 \$    | 55.00         |
| Clark, Antony    | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay II assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$305 \$    | 30.50         |
| Lawrence, Jason  | 3-May-12    | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay II assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1          | \$840 \$    | 84.00         |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Strenger, Marc   | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay II assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$343 | \$ 34.34  |
| Macauley, Philip | 3-May-12 | Conference call with Arcapita to discuss real estate assets and management relating to the Bahrain Bay II assets. Meeting attendees include A. Clark, D. Marvin, J. Lawrence, M. Strenger and P. Macauley (all KPMG), N. Mustafa, A. Mohammed, B. McCabe, N. Almansoori, R. Hatam, and L. Amin (all Arcapita). | 0.1   | \$840 | \$ 84.00  |
| Whitworth, Kylie | 3-May-12 | Review benchmarking criteria for comparable companies relating to the Dalkia asset.  | 0.2   | \$550 | \$ 110.00 |
| Cameron, Lewis   | 3-May-12 | Meeting between N. Mueller and L. Cameron (both KPMG) to discuss the Through-the-cycle and multiples relating to the PODS asset.   | 0.3   | \$305 | \$ 91.50  |
| Mueller, Natalja | 3-May-12 | Meeting between N. Mueller and L. Cameron (both KPMG) to discuss the Through-the-cycle and multiples relating to the PODS asset.   | 0.3   | \$550 | \$ 165.00 |
| Cameron, Lewis   | 3-May-12 | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements.   | 0.5   | \$305 | \$ 152.50 |
| Whitworth, Kylie | 3-May-12 | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements.   | 0.5   | \$550 | \$ 275.00 |

**EXHIBIT D1**

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March 19, 2012 through September 17, 2013

| <b>Name</b>       | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|--|--------------|-------------|---------------|
| Mueller, Natalja  | 3-May-12    | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements. | 0.5          | \$550       | \$ 275.00     |
| O'Neill, Jane     | 3-May-12    | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements. | 0.5          | \$695       | \$ 347.50     |
| Lau, Christopher  | 3-May-12    | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements. | 0.5          | \$305       | \$ 152.50     |
| Butani, Anish     | 3-May-12    | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements. | 0.5          | \$550       | \$ 275.00     |
| Tewaag, Alexander | 3-May-12    | Discussion between L. Cameron, J. O'Neill, K. Whitworth, N. Mueller, A. Butani, A. Tewaag and C. Lau (all KPMG) to review the time reporting instructions and guidelines required to adhere and comply with Bankruptcy Court requirements. | 0.5          | \$405       | \$ 202.50     |
| McPhee, Douglas   | 3-May-12    | Call with D. Marvin (KPMG) to discuss RE assets.   | 0.5          | \$950       | \$ 475.00     |
| Marvin, Douglas   | 3-May-12    | Call with D. McPhee (KPMG) to discuss RE assets.   | 0.5          | \$550       | \$ 275.00     |

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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Macauley, Philip  | 3-May-12 | Conference call with deal team with V. Chian (Arcapita) J. Kato, W. Gray and P. Macauley (both KPMG) to discuss AJRY I fund assets, valuation and key issues.   | 0.5   | \$840 | \$ 420.00 |
| Kato, Junya       | 3-May-12 | Conference call with deal team with V. Chian (Arcapita) J. Kato, W. Gray and P. Macauley (both KPMG) to discuss AJRY I fund assets, valuation and key issues.   | 0.5   | \$950 | \$ 475.00 |
| Gray, William     | 3-May-12 | Conference call with deal team with V. Chian (Arcapita) J. Kato, W. Gray and P. Macauley (both KPMG) to discuss AJRY I fund assets, valuation and key issues.   | 0.5   | \$550 | \$ 275.00 |
| Gray, William     | 3-May-12 | Review AJRY I fund assets, valuation and key issues in preparation for call regarding same.   | 0.3   | \$550 | \$ 165.00 |
| Cameron, Lewis    | 3-May-12 | Meeting between N. Mueller and L. Cameron (both KPMG) to discuss the Through-the-cycle and multiples relating to the Jjill asset.   | 0.7   | \$305 | \$ 213.50 |
| Mueller, Natalja  | 3-May-12 | Meeting between N. Mueller and L. Cameron (both KPMG) to discuss the Through-the-cycle and multiples relating to the Jjill asset.   | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane     | 3-May-12 | Continuation of preparation of Valuations project management reports.   | 0.9   | \$695 | \$ 625.50 |
| Macauley, Philip  | 3-May-12 | Review Real estate asset information in preparation for meetings regarding same.  | 0.4   | \$840 | \$ 336.00 |
| O'Neill, Jane     | 3-May-12 | Meeting between A. Tewaag and J. O'Neill (both KPMG) to discuss on-boarding project matters and overall engagement approach.  | 1.1   | \$695 | \$ 764.50 |
| Tewaag, Alexander | 3-May-12 | Meeting between A. Tewaag and J. O'Neill (both KPMG) to discuss on-boarding project matters and overall engagement approach.  | 1.1   | \$405 | \$ 445.50 |
| Tewaag, Alexander | 3-May-12 | Preliminary review of the client valuation methodology for 306 Varel: WACC parameter usage (risk free rate, alpha factor), peer group (partially), DCF with multiple exit assumption, DCF with 2 stage growth assumption. | 1.0   | \$405 | \$ 405.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Tewaag, Alexander | 3-May-12 | Review of 306 Varel information, including but not limited to: Company website, investor presentations, KPMG emails, files and commentary.   | 2.1   | \$405 | \$ 850.50   |
| Tewaag, Alexander | 3-May-12 | Analyzing and summarizing specific valuation issues regarding the discounted cash flow as well as the market multiple and transaction multiple methodologies applied for the value analysis. | 1.1   | \$405 | \$ 445.50   |
| Tewaag, Alexander | 3-May-12 | High-level screen of company activities and available information for 502 Idhasoft.  | 0.5   | \$405 | \$ 202.50   |
| Tewaag, Alexander | 3-May-12 | High-level screen of company activities and available information for 502 Polygel.   | 0.8   | \$405 | \$ 324.00   |
| Whitworth, Kylie  | 3-May-12 | Review valuation methodology for Dalkia.   | 1.2   | \$550 | \$ 660.00   |
| Cameron, Lewis    | 3-May-12 | Produced general documents covering asset background and performance for reference in anticipation of client call.   | 1.5   | \$305 | \$ 457.50   |
| Mueller, Natalja  | 3-May-12 | Preparation of various templates for the valuation model for the consistency purposes.   | 1.5   | \$550 | \$ 825.00   |
| Whitworth, Kylie  | 3-May-12 | Meeting between K. Whitworth and A. Butani (both KPMG) to discuss valuation methodology for AGUD asset.  | 1.5   | \$550 | \$ 825.00   |
| Butani, Anish     | 3-May-12 | Meeting between K. Whitworth and A. Butani (both KPMG) to discuss valuation methodology for AGUD asset.  | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas   | 3-May-12 | Drafting and amending various internal reports for Real estate asset valuations.   | 1.3   | \$550 | \$ 715.00   |
| Butani, Anish     | 3-May-12 | Call to discuss Honiton with Arcapita deal team (Matt Pollard and D. Richardson) along with R. Booth and J. Peterson (KPMG)  | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher  | 3-May-12 | Inputting data into Weighted Average Cost Of Capital (WACC) model and testing the Viridian assets.   | 2.0   | \$305 | \$ 610.00   |
| Gray, William     | 3-May-12 | Assembling relevant valuation information for discussion with KPMG European teams, checking data and files on IntraLinks web site and establishing contact lists.                            | 2.3   | \$550 | \$ 1,265.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Marvin, Douglas   | 3-May-12 | Draft real estate overview and valuation approach spreadsheet for Friday update meeting.   | 2.3   | \$550 | \$ 1,265.00 |
| Gray, William     | 3-May-12 | Information review for Arc Japan including a high level assessment of valuation reports and JV reports.  | 2.4   | \$550 | \$ 1,320.00 |
| Clark, Antony     | 3-May-12 | Drafting report templates for various companies and assets.  | 2.6   | \$305 | \$ 793.00   |
| Marvin, Douglas   | 3-May-12 | Review the project management status as it relates to the real estate assets, including allocating workstreams for valuation process.  | 3.2   | \$550 | \$ 1,760.00 |
| Gray, William     | 3-May-12 | Review of external property valuation and development appraisal model. Review of key inputs into development for the CEE Residential assets.   | 3.9   | \$550 | \$ 2,145.00 |
| Gray, William     | 3-May-12 | Continue to review of external property valuation and development appraisal model. Review of key inputs into development for the CEE Residential assets.                                       | 0.5   | \$550 | \$ 275.00   |
| Lau, Christopher  | 3-May-12 | Review and verify the figures and calculations in the transactions are accurate against industry reports and the comparable companies' financial accounts for the Viridian assets.             | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher  | 3-May-12 | Continue to review and verify the figures and calculations in the transactions are accurate against industry reports and the comparable companies' financial accounts for the Viridian assets. | 1.1   | \$305 | \$ 335.50   |
| Clark, Antony     | 3-May-12 | Prepare research and valuation review templates for various assets.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 3-May-12 | Continue to prepare research and valuation review templates for various assets.  | 1.6   | \$305 | \$ 488.00   |
| Tewaag, Alexander | 4-May-12 | Preparing overview of company activities for Varel in order to derive transaction multiples.   | 0.3   | \$405 | \$ 121.50   |
| Tewaag, Alexander | 4-May-12 | Preparing overview of company activities for Polygel in order to derive transaction multiples.   | 0.3   | \$405 | \$ 121.50   |
| Gray, William     | 4-May-12 | Preparation of scorecard for real estate assets.   | 0.5   | \$550 | \$ 275.00   |

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Gray, William    | 4-May-12 | Draft communication to KPMG Slovakia regarding their involvement in the valuation review on AEID II assets.   | 0.5   | \$550 | \$ 275.00 |
| Gray, William    | 4-May-12 | Respond to valuation review questions related to the Arc Japan assets.  | 0.5   | \$550 | \$ 275.00 |
| Marvin, Douglas  | 4-May-12 | Review Lusail assets valuation methodology and consideration of available information.  | 0.5   | \$550 | \$ 275.00 |
| Mueller, Natalja | 4-May-12 | Review Tensar company comparables (CoCos) and company transaction (CoTrans) results.  | 0.5   | \$550 | \$ 275.00 |
| O'Neill, Jane    | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.5   | \$695 | \$ 347.50 |
| Macauley, Philip | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.5   | \$840 | \$ 420.00 |
| Berg, Antony     | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley   | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$405 | \$ 243.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Brough, Robbie   | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$405 | \$ 243.00 |
| Butani, Anish    | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.5   | \$550 | \$ 275.00 |
| Harris, David    | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$840 | \$ 504.00 |
| Harrower, Andrew | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |
| Jukes, Daniel    | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Keley, Steven    | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |
| Khoo, Kian Huat  | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |
| Lysenko, Karol   | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas  | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Juckes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$550 | \$ 330.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Peterson, James   | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$405 | \$ 243.00 |
| Williams, Gareth  | 4-May-12 | Internal meeting post deal team discussions with S. Keley, G. Williams, A. Berg, D. Harris, D. Jukes, D. Marvin, N. Mueller, A. Butani, K. Huat, R. Brough, K. Lysenko, S. Ferris, A. Barton, A. Harrower, A. Tewaag, P. Macauley, J. O'Neill, and J. Peterson (all KPMG). Note: Participants time may vary. | 0.6   | \$840 | \$ 504.00 |
| Harrower, Andrew  | 4-May-12 | Review the sharing of information sources with the valuations team, specifically the Qatar valuations team.  | 0.9   | \$550 | \$ 495.00 |
| Cameron, Lewis    | 4-May-12 | Assisting with the preparation of a Weighted Average Cost Of Capital (WACC) template for the US Private Equity assets.   | 0.8   | \$305 | \$ 244.00 |
| Tewaag, Alexander | 4-May-12 | Preliminary review of the financial forecast of Varel (assets) as provided by management (in general and specifically for meetings on that same day).  | 0.9   | \$405 | \$ 364.50 |
| Butani, Anish     | 4-May-12 | Preparing a workplan for valuation methodology work on the Infrastructure assets for the week commencing 12/05/07.   | 1.0   | \$550 | \$ 550.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Gray, William    | 4-May-12 | Creation of templates for protocols and valuation reviews for KPMG Poland to enable assessment of external valuations report as it relates to the CEE Residential assets.  | 1.0   | \$550 | \$ 550.00 |
| Marvin, Douglas  | 4-May-12 | Reviewing available information and considering HQ (assets) valuation methodology.   | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja | 4-May-12 | Preparation of a template for calculation of discount rate for various assets.   | 1.3   | \$550 | \$ 715.00 |
| Gray, William    | 4-May-12 | Creation of templates for protocols and valuation reviews for KPMG Japan, and updates in response to comments made by KPMG Japan as they relate to the Arc Japan assets.   | 1.3   | \$550 | \$ 715.00 |
| Butani, Anish    | 4-May-12 | Meeting between C. Lau and A. Butani (both KPMG) to discuss and review comparable companies and comparable transactions for Viridian assets.   | 1.5   | \$550 | \$ 825.00 |
| Lau, Christopher | 4-May-12 | Meeting between C. Lau and A. Butani (both KPMG) to discuss and review comparable companies and comparable transactions for Viridian assets.   | 1.5   | \$305 | \$ 457.50 |
| Gray, William    | 4-May-12 | Communication with KPMG Poland regarding asset valuation, market data and review requirements and responses to questions raised as they relate to the CEE Residential assets.  | 1.7   | \$550 | \$ 935.00 |
| Mueller, Natalja | 4-May-12 | High-level discussion on valuation methodology for PE and VC assets: Discount rates (risk free rates, beta derivation, capital structure, alpha factor, etc.), multiples analyses (peer groups, discounts/premia, through the cycle analysis, other adjustments), discounted cash flow model (exit assumptions, usage of templates, possible adjustments). Attendees: N. Mueller, A. Tewaag (both KPMG). | 1.8   | \$550 | \$ 990.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Tewaag, Alexander | 4-May-12 | High-level discussion on valuation methodology for PE and VC assets: Discount rates (risk free rates, beta derivation, capital structure, alpha factor, etc.), multiples analyses (peer groups, discounts/premia, through the cycle analysis, other adjustments), discounted cash flow model (exit assumptions, usage of templates, possible adjustments). Attendees: N. Mueller, A. Tewaag (both KPMG). | 1.8   | \$405 | \$ 729.00   |
| Brough, Robbie    | 4-May-12 | Briefing new team members and presenting information on the project data room, including the Japan CF team.  | 1.9   | \$405 | \$ 769.50   |
| Clark, Antony     | 4-May-12 | Review of CEE Residential valuation reports for both developments within this asset.   | 2.1   | \$305 | \$ 640.50   |
| Gray, William     | 4-May-12 | Creation of templates for protocols and valuation reviews for KPMG teams overseas for the AEIY I assets.   | 2.0   | \$550 | \$ 1,100.00 |
| Horejsi, Jaromir  | 4-May-12 | Receiving initial requests from KPMG London colleagues via emails and phone communication (William Gray, Philip Macauley, Andrew Harrower).  | 1.5   | \$840 | \$ 1,260.00 |
| Lau, Christopher  | 4-May-12 | Inputting data into Company Transaction (CoTran) model and running tests for the Viridian assets.  | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher  | 4-May-12 | Continue review of comparable transactions for Viridian's wind assets.   | 2.0   | \$305 | \$ 610.00   |
| Cameron, Lewis    | 4-May-12 | Analysis of Jjill assets CoTrans data and research specific deals of interest.   | 2.1   | \$305 | \$ 640.50   |
| Marvin, Douglas   | 4-May-12 | Planning for the Real Estate assets go-forward work process, including the scorecards template and timescales for completion.  | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas   | 4-May-12 | Review Valuation approach, template reports and amendments for various assets.   | 2.5   | \$550 | \$ 1,375.00 |
| Mueller, Natalja  | 4-May-12 | Preparation of analysis of comparable companies for the 3PD assets.  | 2.9   | \$550 | \$ 1,595.00 |
| Tewaag, Alexander | 4-May-12 | Screening of publicly traded comparable companies for Varel assets.  | 2.6   | \$405 | \$ 1,053.00 |

# EXHIBIT D1

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| O'Neill, Jane    | 4-May-12 | Planning for the valuation methodology work across numerous assets in the US PE, Infrastructure, and Real Estate workstreams, including detailed valuation methodology planning.   | 3.2   | \$695 | \$ 2,224.00 |
| Clark, Antony    | 4-May-12 | Production of a review template for distribution to the KPMG overseas teams working on Real Estate assets and the preparation of a research template to assist the work being performed by the respective sub-teams.                                     | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 4-May-12 | Continue production of a review template for distribution to the KPMG overseas teams working on Real Estate assets and the preparation of a research template to assist the work being performed by the respective sub-teams.                            | 1.1   | \$305 | \$ 335.50   |
| Gray, William    | 4-May-12 | Determining the scope and instruction of services and co-ordination of work required with KPMG overseas offices for work on AEIY I.  | 2.5   | \$550 | \$ 1,375.00 |
| Gray, William    | 4-May-12 | Determining the scope and instruction of services and co-ordination of work required with KPMG overseas offices (Poland and Czech) for work on AEID II.  | 2.5   | \$550 | \$ 1,375.00 |
| Krawczyk, Łukasz | 7-May-12 | Market data research (development land) - based on reports prepared by Jones Lang LaSalle, Cushman & Wakefield, National Bank of Poland and local companies (including cross-checking), for the Cybernetyki development property (CEE Residential Fund). | 1.4   | \$243 | \$ 339.78   |
| McPhee, Douglas  | 7-May-12 | Review background and valuation information on a number US PE assets, Infrastructure assets, and Real Estate assets.   | 1.0   | \$950 | \$ 950.00   |
| McPhee, Douglas  | 7-May-12 | Review background and valuation information on CEPL assets.  | 1.0   | \$950 | \$ 950.00   |
| McPhee, Douglas  | 7-May-12 | Review background and valuation information on Head Office assets.   | 1.0   | \$950 | \$ 950.00   |

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| Name                | Date     | Description   | Hours | Rate  | Amount      |
|---------------------|----------|---|-------|-------|-------------|
| Szerszenowicz, Lesz | 7-May-12 | Review of Cybernetyki (CEE Residential) valuation report prepared by Polish Properties.   | 0.9   | \$653 | \$ 587.25   |
| Szerszenowicz, Lesz | 7-May-12 | Review of P3 valuation report prepared by CBRE.   | 0.5   | \$653 | \$ 326.25   |
| Wisniewski, Tomasz  | 7-May-12 | Review of Cybernetyki (CEE Residential) valuation report prepared by Polish Properties.   | 0.7   | \$950 | \$ 665.00   |
| Wisniewski, Tomasz  | 7-May-12 | Review of P3 valuation report prepared by CBRE.   | 0.6   | \$950 | \$ 570.00   |
| Iwasaki, Takuya     | 7-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share the nature and logistic of the engagement, had high-level walk-through of the Arc-Japan related portfolios and their provided information, and discussed approach for reporting our initial comments over the appraisal reports and questions prepared by KPMG Head-team (UK) . | 1.2   | \$550 | \$ 660.00   |
| Kato, Junya         | 7-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share the nature and logistic of the engagement, had high-level walk-through of the Arc-Japan related portfolios and their provided information, and discussed approach for reporting our initial comments over the appraisal reports and questions prepared by KPMG Head-team (UK) . | 1.2   | \$950 | \$ 1,140.00 |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Kanemoto, Terumic | 7-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share the nature and logistic of the engagement, had high-level walk-through of the Arc-Japan related portfolios and their provided information, and discussed approach for reporting our initial comments over the appraisal reports and questions prepared by KPMG Head-team (UK) . | 1.2   | \$405 | \$ 486.00   |
| Horejsi, Jaromir  | 7-May-12 | Receiving briefing instructions on the work that the central UK project team require to be performed, and planning an appropriate work programme going forward.   | 1.8   | \$840 | \$ 1,512.00 |
| Krawczyk, Łukasz  | 7-May-12 | Market data research (office) - based on reports prepared by Jones Lang LaSalle, Cushman & Wakefield, REAS (an advisory company specializing in issues relating to the residential market), National Bank of Poland and local companies (including cross-checking), for the Cybernetyki asset.  | 2.6   | \$243 | \$ 631.02   |
| Krawczyk, Łukasz  | 7-May-12 | Market data research (residential) - based on reports prepared by Jones Lang LaSalle, Cushman & Wakefield, REAS (an advisory company specializing in issues relating to the residential market), National Bank of Poland and local companies (including cross-checking), for the Cybernetyki asset (CEE Residential).                                       | 2.7   | \$243 | \$ 655.29   |
| Madej, Bianka     | 7-May-12 | Market data research (residential) - based on reports prepared by Jones Lang LaSalle, Cushman & Wakefield, REAS (an advisory company specializing in issues relating to the residential market), National Bank of Poland and local companies (including cross-checking), for the Cybernetyki asset (CEE Residential).                                       | 3.2   | \$405 | \$ 1,296.00 |
| Madej, Bianka     | 7-May-12 | Review of P3 valuation report prepared by CBRE and other data provided in the eroom.  | 1.3   | \$405 | \$ 526.50   |

# EXHIBIT D1

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| Name                | Date     | Description  | Hours | Rate  | Amount      |
|---------------------|----------|--|-------|-------|-------------|
| Madej, Bianka       | 7-May-12 | Review of Cybernetyki valuation report prepared by Polish Properties and other data provided in the eroom.   | 1.7   | \$405 | \$ 688.50   |
| Kanemoto, Terumic   | 7-May-12 | Reviewing the appraisal reports for Arc-CapitaLand One TMK (TMK I) to understand the feature of the subject properties.  | 3.9   | \$405 | \$ 1,579.50 |
| Kanemoto, Terumic   | 7-May-12 | Reviewing the appraisal reports for Arc-CapitaLand Three TMK (TMK III) except for the reports regarding the properties located in Hiroshima and Kyoto prefecture to understand the feature of the subject properties.                          | 3.9   | \$405 | \$ 1,579.50 |
| Mulders, Frank      | 7-May-12 | Search for relevant data sources and supporting analysis of the logistics market in the Netherlands (DTZ and Property NL). First assessment of the output from DTZ (Real Estate Advisors) rents/yields and Property NL (Real Estate Advisors). | 3.9   | \$494 | \$ 1,928.16 |
| Mulders, Frank      | 7-May-12 | Discussion between F. Mulders and D. Uittenbogaard (both KPMG) regarding the assessment of the Valuation Report, prepared by CBRE and the approach to the review methodology.  | 0.5   | \$494 | \$ 247.20   |
| Uittenbogaard, Dolp | 7-May-12 | Discussion between F. Mulders and D. Uittenbogaard (both KPMG) regarding the assessment of the Valuation Report, prepared by CBRE and the approach to the review methodology.  | 0.5   | \$363 | \$ 181.30   |
| Uittenbogaard, Dolp | 7-May-12 | Assessment of the Valuation Report, prepared by CBRE.  | 3.9   | \$363 | \$ 1,414.14 |
| Uittenbogaard, Dolp | 7-May-12 | Retrieving data from the Property NL database for our benchmark analysis.  | 3.5   | \$363 | \$ 1,269.10 |
| Tewaag, Alexander   | 8-May-12 | Adjust minor calculations regarding sensitivity analysis in the Varel assets base valuation model.   | 0.2   | \$405 | \$ 81.00    |

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| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Brough, Robbie    | 8-May-12 | Briefing new team members, and providing data room access, specifically for our US Corporate Finance colleagues assisting with work on the US PE assets.   | 0.3   | \$405 | \$ 121.50 |
| Iwasaki, Takuya   | 8-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share and update approach and contents of the reporting memo to KPMG UK based on thorough review of the provided documents as of May 8, 2012 and our research of market data including availability of benchmarks. | 0.3   | \$550 | \$ 165.00 |
| Kanemoto, Terumic | 8-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share and update approach and contents of the reporting memo to KPMG UK based on thorough review of the provided documents as of May 8, 2012 and our research of market data including availability of benchmarks. | 0.3   | \$405 | \$ 121.50 |
| Kato, Junya       | 8-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to share and update approach and contents of the reporting memo to KPMG UK based on thorough review of the provided documents as of May 8, 2012 and our research of market data including availability of benchmarks. | 0.3   | \$950 | \$ 285.00 |
| Mueller, Natalja  | 8-May-12 | Discussion between J. O'Neill and N. Mueller (both KPMG) regarding update on the Tensar assets valuation.  | 0.3   | \$550 | \$ 165.00 |
| O'Neill, Jane     | 8-May-12 | Discussion between J. O'Neill and N. Mueller (both KPMG) regarding update on the Tensar assets valuation.  | 0.3   | \$695 | \$ 208.50 |

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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Tewaag, Alexander | 8-May-12 | Assessing preliminary outcome of DCF analysis and compare against multiples for the Varel assets.                           | 0.3   | \$405 | \$ 121.50 |
| Tewaag, Alexander | 8-May-12 | Search for additional publicly listed peer companies for Polygel.   | 0.3   | \$405 | \$ 121.50 |
| Mueller, Natalja  | 8-May-12 | Draft communication to the sector expert to request discussion regarding the US retail market.                              | 0.4   | \$550 | \$ 220.00 |
| Cameron, Lewis    | 8-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding "issue matrix" and impact on valuation for Jjill assets. | 0.4   | \$305 | \$ 122.00 |
| Mueller, Natalja  | 8-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding "issue matrix" and impact on valuation for Jjill assets. | 0.4   | \$550 | \$ 220.00 |
| Cameron, Lewis    | 8-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding "issue matrix" and impact on valuation for PODS assets.  | 0.4   | \$305 | \$ 122.00 |
| Mueller, Natalja  | 8-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding "issue matrix" and impact on valuation for PODS assets.  | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander | 8-May-12 | Transferring multiples and financial forecast to the Varel (assets) valuation model.  | 0.4   | \$405 | \$ 162.00 |
| Cameron, Lewis    | 8-May-12 | Further work on risk free rates and WACC build up.  | 0.5   | \$305 | \$ 152.50 |
| Clark, Antony     | 8-May-12 | Prepare various company report templates.   | 0.5   | \$305 | \$ 152.50 |
| Clark, Antony     | 8-May-12 | Review of 3rd party summary valuations, covering AEID I, AEID II, and AEIY assets.  | 0.6   | \$305 | \$ 183.00 |
| Clark, Antony     | 8-May-12 | Prepare the Lux Res Dev (assets) Scorecard.   | 0.6   | \$305 | \$ 183.00 |
| Clark, Antony     | 8-May-12 | Continue review of 3rd party summary valuations covering AEID I, AEID II, and AEIY assets.                                  | 0.6   | \$305 | \$ 183.00 |
| Whitworth, Kylie  | 8-May-12 | Research on various comparable company broker reports.  | 0.5   | \$550 | \$ 275.00 |
| Williams, Gareth  | 8-May-12 | Consult between G. Williams and D. Fletcher (both KPMG) regarding progress, next steps on assets and reporting.             | 0.5   | \$840 | \$ 420.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Fletcher, David   | 8-May-12 | Consult between G. Williams and D. Fletcher (both KPMG) regarding progress, next steps on assets and reporting.  | 0.5   | \$950 | \$ 475.00 |
| Tewaag, Alexander | 8-May-12 | Assessing transaction multiples and compare against management transactions used for the Varel assets.   | 0.7   | \$405 | \$ 283.50 |
| Clark, Antony     | 8-May-12 | Review of 3rd party valuation report covering AEID I, AEID II, AEIY assets.  | 0.9   | \$305 | \$ 274.50 |
| Tewaag, Alexander | 8-May-12 | Adjust market multiple templates to include refined peer groups and conduct "through the cycle" analysis as it relates to the Varel assets.  | 0.8   | \$405 | \$ 324.00 |
| Gray, William     | 8-May-12 | Review and analysis of key documents relating to AEIY I asset valuation.   | 1.0   | \$550 | \$ 550.00 |
| Gray, William     | 8-May-12 | Spreadsheet analysis of CEE development cashflow including review of key assumptions.  | 0.9   | \$550 | \$ 495.00 |
| Krawczyk, Łukasz  | 8-May-12 | Market data research (logistics) - based on reports prepared by Jones Lang LaSalle, Cushman & Wakefield, REAS (an advisory company specializing in issues relating to the residential market), National Bank of Poland and local companies (including cross-checking), for the P3 asset. | 1.3   | \$243 | \$ 315.51 |
| Krawczyk, Łukasz  | 8-May-12 | Preparation of market overview for the purpose of reviewing assumptions concerning market trends etc. on development land market with publicly available data including analysts forecasts, for the Cybernetyki development property (CEE Residential Fund).                             | 0.9   | \$243 | \$ 218.43 |
| Boobis, Suzanne   | 8-May-12 | Meeting between D. Marvin and S. Boobis (both KPMG) to discuss new team member protocol, background of the client and go-forward procedures.   | 1.0   | \$405 | \$ 405.00 |
| Marvin, Douglas   | 8-May-12 | Meeting between D. Marvin and S. Boobis (both KPMG) to discuss new team member protocol, background of the client and go-forward procedures.   | 1.0   | \$550 | \$ 550.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| McPhee, Douglas   | 8-May-12 | Discussion on general approach for the discount rate calculation across all assets, with D. McPhee and N. Mueller (all KPMG).                        | 1.0   | \$950 | \$ 950.00   |
| Mueller, Natalja  | 8-May-12 | Discussion on general approach for the discount rate calculation across all assets, with D. McPhee and N. Mueller (all KPMG).                        | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 8-May-12 | Searching for additional transactions that can be used for the transaction multiples analysis as it relates to the Varel assets.                     | 1.0   | \$405 | \$ 405.00   |
| Marvin, Douglas   | 8-May-12 | Managing the Real Estate workstream including preparing a status update on work performed to date.   | 1.4   | \$550 | \$ 770.00   |
| Clark, Antony     | 8-May-12 | Prepare the AEIY (assets) scorecards.  | 1.5   | \$305 | \$ 457.50   |
| Clark, Antony     | 8-May-12 | Prepare the AEID II (assets) scorecards.   | 1.5   | \$305 | \$ 457.50   |
| Gray, William     | 8-May-12 | Meeting between P. Macauley, W. Gray and D. Marvin (all KPMG) to discuss valuation approach for Real Estate assets and key information requirements. | 1.5   | \$550 | \$ 825.00   |
| Macauley, Philip  | 8-May-12 | Meeting between P. Macauley, W. Gray and D. Marvin (all KPMG) to discuss valuation approach for Real Estate assets and key information requirements. | 1.5   | \$840 | \$ 1,260.00 |
| Marvin, Douglas   | 8-May-12 | Meeting between P. Macauley, W. Gray and D. Marvin (all KPMG) to discuss valuation approach for Real Estate assets and key information requirements. | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas   | 8-May-12 | Reviewing new Real estate assets information on data room and updating information requests.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 8-May-12 | Discussion between with J. O'Neill and N. Mueller (both KPMG) regarding the general approach for the discount rate calculation across all assets.    | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane     | 8-May-12 | Discussion between with J. O'Neill and N. Mueller (both KPMG) regarding the general approach for the discount rate calculation across all assets.    | 1.5   | \$695 | \$ 1,042.50 |

# EXHIBIT D1

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Mueller, Natalja | 8-May-12 | Draft summary on the PE assets status for the internal update meeting.  | 1.5   | \$550 | \$ 825.00 |
| Mueller, Natalja | 8-May-12 | Summarizing main issues on general approach for the discount rate calculation across all assets to circulate for the team.  | 1.6   | \$550 | \$ 880.00 |
| Butani, Anish    | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.5   | \$550 | \$ 275.00 |
| Juckes, Daniel   | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.7   | \$550 | \$ 385.00 |
| Khoo, Kian Huat  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.7   | \$550 | \$ 385.00 |

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Arcapita Bank B.S.C. (c)  
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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Macauley, Philip | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.7   | \$840 | \$ 588.00   |
| Marvin, Douglas  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.7   | \$550 | \$ 385.00   |
| Peterson, James  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.4   | \$550 | \$ 770.00   |
| Fletcher, David  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.9   | \$950 | \$ 1,805.00 |

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March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Harrower, Andrew | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.9   | \$550 | \$ 1,045.00 |
| Lawrence, Jason  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.9   | \$840 | \$ 1,596.00 |
| McPhee, Douglas  | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.9   | \$950 | \$ 1,805.00 |
| O'Neill, Jane    | 8-May-12 | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 2.9   | \$695 | \$ 2,015.50 |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Boobis, Suzanne  | 8-May-12 | Initial research carried out using e-Room and hard copy files in relation to real estate assets of interest, and company and financial structures.   | 1.0   | \$405 | \$ 405.00   |
| Whitworth, Kylie | 8-May-12 | Discussion between A. Bhuwania and A. Butani and K. Whitworth (all KPMG) regarding the valuation methodology for all infrastructure assets Note: K. Whitworth joined the meeting for 30mins.   | 0.5   | \$550 | \$ 275.00   |
| Butani, Anish    | 8-May-12 | Discussion between A. Bhuwania and A. Butani and K. Whitworth (all KPMG) regarding the valuation methodology for all infrastructure assets Note: K. Whitworth joined the meeting for 30mins.   | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal  | 8-May-12 | Discussion between A. Bhuwania and A. Butani and K. Whitworth (all KPMG) regarding the valuation methodology for all infrastructure assets Note: K. Whitworth joined the meeting for 30mins.   | 2.0   | \$695 | \$ 1,390.00 |
| Butani, Anish    | 8-May-12 | Review of information inserted into the data room for Viridian and preparation of follow up questions.   | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony    | 8-May-12 | Review of 3rd Party Valuations as it relates to CEE Residential.   | 2.0   | \$305 | \$ 610.00   |
| Krawczyk, Łukasz | 8-May-12 | Preparation of market overview for the purpose of reviewing assumptions concerning market trends etc. on office space market with publicly available data including analysts forecasts, for the Cybernetyki development property (CEE Residential Fund). | 2.1   | \$243 | \$ 509.67   |
| Krawczyk, Łukasz | 8-May-12 | Preparation of market overview for the purpose of reviewing assumptions concerning market trends etc. on office space market with publicly available data including analysts forecasts, for the Cybernetyki development property (CEE Residential Fund). | 2.3   | \$243 | \$ 558.21   |

# EXHIBIT D1

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Lau, Christopher | 8-May-12 | Running the multiples in the Viridian Company Transaction (cotrans) model and compiling graphs to put into the slides for Friday's draft valuation report.   | 2.0   | \$305 | \$ 610.00   |
| Butani, Anish    | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 1.0   | \$550 | \$ 550.00   |
| Peterson, James  | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 1.1   | \$550 | \$ 605.00   |
| Gray, William    | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 1.6   | \$550 | \$ 880.00   |
| Macauley, Philip | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 1.6   | \$840 | \$ 1,344.00 |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Marvin, Douglas  | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 1.6   | \$550 | \$ 880.00   |
| Harrower, Andrew | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 3.1   | \$550 | \$ 1,705.00 |
| O'Neill, Jane    | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 3.1   | \$695 | \$ 2,154.50 |
| Fletcher, David  | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 3.1   | \$950 | \$ 2,945.00 |
| Lawrence, Jason  | 8-May-12 | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG). | 2.0   | \$840 | \$ 1,680.00 |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Kanemoto, Terumic | 8-May-12 | Reviewing candidate comparables' actual data collected such as rents, occupancy rates operating expense ratios using "ToREIT" system, which is provided by Japanese property company to compare those properties owned by TMK I and incorporate them into our report. | 2.1   | \$405 | \$ 850.50   |
| Cameron, Lewis    | 8-May-12 | Review of client documents on the data room and organizing the documents to assist an efficient review by team members going forward.   | 2.2   | \$305 | \$ 671.00   |
| Webb, Daniel      | 8-May-12 | Collation of valuation comparables (European Logistic Funds) as it relates to AEID I.   | 2.2   | \$405 | \$ 891.00   |
| O'Neill, Jane     | 8-May-12 | Summarizing outcome of overall team discussion and development of valuations work plan for week ahead.  | 2.3   | \$695 | \$ 1,598.50 |
| Tewaag, Alexander | 8-May-12 | Screening of market reports sent by client and use the market reports to further refine the market multiple peer groups as it relates to Varel.   | 2.4   | \$405 | \$ 972.00   |
| Cameron, Lewis    | 8-May-12 | Prepare issues matrices as synopsis for senior managers and to track progress for PODS assets.  | 3.0   | \$305 | \$ 915.00   |
| Kanemoto, Terumic | 8-May-12 | Review the appraisal reports for Arc-CapitaLand Three TMK (the reports regarding the properties located in Hiroshima and Kyoto prefecture) to understand the feature of the subject properties.   | 3.0   | \$405 | \$ 1,215.00 |
| Kanemoto, Terumic | 8-May-12 | Review and analyze various aspects of local markets where subject properties are located - the target areas are as follows: Fukuoka, Saga, Hiroshima, Osaka, Kyoto, Sendai, Sapporo.  | 3.0   | \$405 | \$ 1,215.00 |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Krawczyk, Łukasz  | 8-May-12 | Preparation of market overview for the purpose of reviewing assumptions concerning market trends etc. on residential space market with publicly available data including analysts forecasts, for the Cybernetyki development property (CEE Residential Fund). | 2.7   | \$243 | \$ 655.29   |
| Gray, William     | 8-May-12 | Communication with KPMG overseas teams and deal teams regarding information available and scope of valuation reviews required as it relates to AEIY I.  | 3.2   | \$550 | \$ 1,760.00 |
| Madej, Bianka     | 8-May-12 | Review of third party reports on logistics centre market in Poland - for the purpose of P3 property valuation review  | 3.1   | \$405 | \$ 1,255.50 |
| Madej, Bianka     | 8-May-12 | Review of third party reports on residential and office market in Poland, for the purpose of Cybernetyki property valuation review.   | 3.9   | \$405 | \$ 1,579.50 |
| Madej, Bianka     | 8-May-12 | Preparation of draft version of Memo on Cybernetyki property.   | 3.5   | \$405 | \$ 1,417.50 |
| Madej, Bianka     | 8-May-12 | Preparation of draft version of Memo on P3 property.  | 3.4   | \$405 | \$ 1,377.00 |
| Mulders, Frank    | 8-May-12 | Assessment of the output from Property NL (Real Estate Advisors) and review of first benchmark analysis (rents/yields) from DTZ (Real Estate Advisors) and Property NL in relation with the valued properties.  | 3.6   | \$494 | \$ 1,779.84 |
| Kanemoto, Terumic | 8-May-12 | Gathering and analyzing market data regarding capitalization rates of general RE markets, comparing data of Japan Real Estate Institute "JREI" with subject properties to be utilized in our report.  | 3.7   | \$405 | \$ 1,498.50 |
| Lau, Christopher  | 8-May-12 | Research comparable transactions in wind renewable, supply and generation assets on Bloomberg, CIQ and merger market as it relates to Viridian.   | 3.9   | \$305 | \$ 1,189.50 |

**EXHIBIT D1**

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| <b>Name</b>         | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|---|--------------|-------------|---------------|
| Lau, Christopher    | 8-May-12    | Continue research on comparable transactions in wind renewable, supply and generation assets on Bloomberg, CIQ and merger market as it relates to Viridian.   | 0.1          | \$305       | \$ 30.50      |
| Uittenbogaard, Dolp | 8-May-12    | Finalization of data from Property NL including analysis of the data in relation with the valued properties.  | 2.9          | \$363       | \$ 1,051.54   |
| Uittenbogaard, Dolp | 8-May-12    | Analysis of DTZ benchmark data in relation with the valued properties.  | 2.9          | \$363       | \$ 1,051.54   |
| Uittenbogaard, Dolp | 8-May-12    | Preparing output tables from the Valuation Report and benchmark analysis.   | 2.8          | \$363       | \$ 1,015.28   |
| Cameron, Lewis      | 9-May-12    | Review process to combine valuation and restructuring elements of issues matrix for Jjill.  | 0.2          | \$305       | \$ 61.00      |
| Cameron, Lewis      | 9-May-12    | Review process to combine valuation and restructuring elements of issues matrix for PODS.   | 0.2          | \$305       | \$ 61.00      |
| Iwasaki, Takuya     | 9-May-12    | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss the 3 additional reporting questions (related to potential buyers, benchmark for typical capital expenditures, and expense ratio to come up with net-operating-income from gross revenue) and shared the approach and corresponding data/information. | 0.2          | \$550       | \$ 110.00     |
| Kanemoto, Terumic   | 9-May-12    | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss the 3 additional reporting questions (related to potential buyers, benchmark for typical capital expenditures, and expense ratio to come up with net-operating-income from gross revenue) and shared the approach and corresponding data/information. | 0.2          | \$405       | \$ 81.00      |

# EXHIBIT D1

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| Name               | Date     | Description   | Hours | Rate  | Amount    |
|--------------------|----------|---|-------|-------|-----------|
| Kato, Junya        | 9-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss the 3 additional reporting questions (related to potential buyers, benchmark for typical capital expenditures, and expense ratio to come up with net-operating-income from gross revenue) and shared the approach and corresponding data/information. | 0.2   | \$950 | \$ 190.00 |
| Lau, Christopher   | 9-May-12 | Review key issues and progress for various assets.  | 0.3   | \$305 | \$ 91.50  |
| Lau, Christopher   | 9-May-12 | Prepare for team meeting to discuss planning and progress.  | 0.2   | \$305 | \$ 61.00  |
| Marvin, Douglas    | 9-May-12 | Reviewing Bahrain Bay II information and considering impact on valuation approach and new information required.   | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander  | 9-May-12 | Comparison of valuation methodologies applied by Arcapita to value the assets in AIGC I vis-à-vis Varel.  | 0.4   | \$405 | \$ 162.00 |
| Bhuwania, Achal    | 9-May-12 | Discussion between A. Bhuwania and A. Butani (both KPMG) on outstanding Q&A for various assets.   | 0.5   | \$695 | \$ 347.50 |
| Butani, Anish      | 9-May-12 | Discussion between A. Bhuwania and A. Butani (both KPMG) on outstanding Q&A for various assets.   | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish      | 9-May-12 | Review discussion between C. Lau and A. Butani (both KPMG) on comparable power generation companies and comparable transactions for Viridian.   | 0.5   | \$550 | \$ 275.00 |
| Lau, Christopher   | 9-May-12 | Review discussion between C. Lau and A. Butani (both KPMG) on comparable power generation companies and comparable transactions for Viridian.   | 0.5   | \$305 | \$ 152.50 |
| Djengozov, Konstan | 9-May-12 | Review of information received and identification of any missing information for various assets.  | 0.5   | \$305 | \$ 152.50 |

# EXHIBIT D1

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| Name               | Date     | Description  | Hours | Rate  | Amount    |
|--------------------|----------|--|-------|-------|-----------|
| Gray, William      | 9-May-12 | Research team London coordination with regard to logistics assets for AEIY fund.   | 0.5   | \$550 | \$ 275.00 |
| Djengozov, Konstan | 9-May-12 | Discussion with N. Kedov (KPMG) on our approach to the project, potential complexities and go-forward procedures.                  | 0.5   | \$305 | \$ 152.50 |
| Kedov, Niola       | 9-May-12 | Discussion with K. Djengozov (KPMG) on our approach to the project, potential complexities and go-forward procedures.              | 0.5   | \$593 | \$ 296.65 |
| Kedov, Niola       | 9-May-12 | Review of information received and identification of any missing information for various assets.                                   | 0.5   | \$593 | \$ 296.65 |
| Marvin, Douglas    | 9-May-12 | Reviewing pro forma Real estate report and considering valuation approach.   | 0.5   | \$550 | \$ 275.00 |
| Mueller, Natalja   | 9-May-12 | General methodology discussion with D. McPhee (KPMG).  | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas    | 9-May-12 | General methodology discussion with N. Mueller (KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Strenger, Marc     | 9-May-12 | Review of additional dataroom documents (MIC Memorandum) - Lusail 401.   | 0.5   | \$343 | \$ 171.70 |
| Tewaag, Alexander  | 9-May-12 | Polygel: Comparison of comparable transaction analysis outcomes international vs. India only.                                      | 0.6   | \$405 | \$ 243.00 |
| O'Neill, Jane      | 9-May-12 | Preparing an update for the company on information received compared to information requested to date.                             | 0.7   | \$695 | \$ 486.50 |
| Tewaag, Alexander  | 9-May-12 | Adjust market multiple templates to include refined peer groups and conduct "through the cycle" analysis as it relates to Polygel. | 0.7   | \$405 | \$ 283.50 |
| Clark, Antony      | 9-May-12 | Prepare Real Estate (RE) - AEIY I Scorecard.   | 0.8   | \$305 | \$ 244.00 |
| Clark, Antony      | 9-May-12 | Prepare Real Estate (RE) - AEID I Scorecard.   | 0.8   | \$305 | \$ 244.00 |
| Clark, Antony      | 9-May-12 | Prepare Real Estate - Arc Japan Scorecard.   | 0.8   | \$305 | \$ 244.00 |
| Clark, Antony      | 9-May-12 | Prepare Real Estate - CEE Residential Scorecard.   | 0.8   | \$305 | \$ 244.00 |
| Clark, Antony      | 9-May-12 | Prepare Real Estate - Bahrain Bay I Scorecard.   | 0.8   | \$305 | \$ 244.00 |
| Marvin, Douglas    | 9-May-12 | Reviewing Navindia information and considering impact on valuation approach and new information required.                          | 0.8   | \$550 | \$ 440.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date     | Description   | Hours | Rate  | Amount    |
|--------------------|----------|---|-------|-------|-----------|
| Gray, William      | 9-May-12 | Coordination of KPMG overseas teams and set up to enable market analysis and valuation review and respond to questions regarding process and scope for AEID II.           | 0.9   | \$550 | \$ 495.00 |
| Marvin, Douglas    | 9-May-12 | Reviewing Bahrain Bay I information and considering impact on valuation approach and new information required.  | 0.9   | \$550 | \$ 495.00 |
| McPhee, Douglas    | 9-May-12 | Participation in call with M. Kvarda and L. Hirsh (A&M), D. Fletcher, G. Williams and D. McPhee (all KPMG) regarding funding requests.                                    | 1.0   | \$950 | \$ 950.00 |
| Fletcher, David    | 9-May-12 | Participation in call with M. Kvarda and L. Hirsh (A&M), D. Fletcher, G. Williams and D. McPhee (all KPMG) regarding funding requests.                                    | 1.0   | \$950 | \$ 950.00 |
| Williams, Gareth   | 9-May-12 | Participation in call with M. Kvarda and L. Hirsh (A&M), D. Fletcher, G. Williams and D. McPhee (all KPMG) regarding funding requests.                                    | 1.0   | \$840 | \$ 840.00 |
| Djengozov, Konstan | 9-May-12 | Review of CBRE valuation report dated 31 December 2011 and other information in the data room.  | 1.0   | \$305 | \$ 305.00 |
| Kedov, Niola       | 9-May-12 | Review of CBRE valuation report dated 31 December 2011 and other information in the data room.  | 1.0   | \$593 | \$ 593.30 |
| McPhee, Douglas    | 9-May-12 | Call with M. Chowdhury, C Combs and A Al-Shirawi (all Arcapita), D. McPhee, D. Fletcher and G. Williams (all KPMG) regarding information flow and progress on valuations. | 1.0   | \$950 | \$ 950.00 |
| Fletcher, David    | 9-May-12 | Call with M. Chowdhury, C Combs and A Al-Shirawi (all Arcapita), D. McPhee, D. Fletcher and G. Williams (all KPMG) regarding information flow and progress on valuations. | 1.0   | \$950 | \$ 950.00 |
| Williams, Gareth   | 9-May-12 | Call with M. Chowdhury, C Combs and A Al-Shirawi (all Arcapita), D. McPhee, D. Fletcher and G. Williams (all KPMG) regarding information flow and progress on valuations. | 1.0   | \$840 | \$ 840.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Tewaag, Alexander | 9-May-12 | Polygel: Selection of comparable transactions in India only.  | 1.0   | \$405 | \$ 405.00 |
| Williams, Gareth  | 9-May-12 | Preparation for and participation in call with Arcapita, Gibson Dunn, Alvarez & Marsal, Linklaters, Houlihan Lokey, Millbank, Zolfo Cooper regarding AEID I status. | 1.0   | \$840 | \$ 840.00 |
| Marvin, Douglas   | 9-May-12 | Reviewing Riffa Views information and considering impact on valuation approach and new information required.  | 1.1   | \$550 | \$ 605.00 |
| Marvin, Douglas   | 9-May-12 | Reviewing HQ information and considering impact on valuation approach and new information required.   | 1.1   | \$550 | \$ 605.00 |
| Tewaag, Alexander | 9-May-12 | Screening of comparable transactions in India only - 502 Polygel.   | 1.1   | \$405 | \$ 445.50 |
| Cameron, Lewis    | 9-May-12 | Initial investigation into PODS valuation model; preliminary views formed.  | 1.2   | \$305 | \$ 366.00 |
| Gray, William     | 9-May-12 | Prepare Arc Japan documents, communication with KPMG research team in Japan regarding same and review of these documents against information request list.          | 1.2   | \$550 | \$ 660.00 |
| Iwasaki, Takuya   | 9-May-12 | Review of data collected related to typical capital expenditure based on the request by KPMG UK (Head office); prepared memo.                                       | 1.2   | \$550 | \$ 660.00 |
| Marvin, Douglas   | 9-May-12 | Reviewing Lusail information and considering impact on valuation approach and new information required.   | 1.2   | \$550 | \$ 660.00 |
| Tewaag, Alexander | 9-May-12 | Continue to search for additional publicly listed peer companies for Polygel.   | 1.3   | \$405 | \$ 526.50 |
| Clark, Antony     | 9-May-12 | Prepare Real Estate (RE) - Head Office Scorecards.  | 1.4   | \$305 | \$ 427.00 |
| Williams, Gareth  | 9-May-12 | Preparation for call with Arcapita regarding information flow and progress on valuations.   | 0.3   | \$840 | \$ 252.00 |
| Marvin, Douglas   | 9-May-12 | Managing the Real Estate workstream including a review of progress and allocation of tasks to colleagues.   | 1.5   | \$550 | \$ 825.00 |
| Mueller, Natalja  | 9-May-12 | Initial calls to determine contact details for the sector experts in the US (all PE assets).  | 1.5   | \$550 | \$ 825.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name                | Date     | Description  | Hours | Rate  | Amount      |
|---------------------|----------|--|-------|-------|-------------|
| Mueller, Natalja    | 9-May-12 | Prepare summary on the 3PD "issue matrix".   | 1.5   | \$550 | \$ 825.00   |
| Gray, William       | 9-May-12 | Review cashflow and methodology for valuation of CEE Residential asset.  | 1.4   | \$550 | \$ 770.00   |
| Gray, William       | 9-May-12 | Review CEE Residential cashflow model.   | 0.7   | \$550 | \$ 385.00   |
| Clark, Antony       | 9-May-12 | Prepare RE - Riffa Views Scorecard.  | 1.7   | \$305 | \$ 518.50   |
| Clark, Antony       | 9-May-12 | Prepare RE - Lusail Scorecards.  | 1.9   | \$305 | \$ 579.50   |
| Cameron, Lewis      | 9-May-12 | Detailed look into comparables business drivers and margins. Compared findings to Bijoux Turner asset.   | 2.0   | \$305 | \$ 610.00   |
| Chvalinova, Katerin | 9-May-12 | Review and prepare information relating to disinterestedness and transmit to London office.  | 1.0   | \$396 | \$ 395.50   |
| Gray, William       | 9-May-12 | Meeting between W. Gray (KPMG UK), P. Kostinec, J. Horejsi, J. Kovac and K. Chvalinova (all KPMG overseas team - Czech) to discuss bankruptcy requirements and go-forward procedures to enable research and valuation review for AEIY I. | 2.0   | \$550 | \$ 1,100.00 |
| Kostinec, Petr      | 9-May-12 | Meeting between W. Gray (KPMG UK), P. Kostinec, J. Horejsi, J. Kovac and K. Chvalinova (all KPMG overseas team - Czech) to discuss bankruptcy requirements and go-forward procedures to enable research and valuation review for AEIY I. | 2.0   | \$659 | \$ 1,318.40 |
| Chvalinova, Katerin | 9-May-12 | Meeting between W. Gray (KPMG UK), P. Kostinec, J. Horejsi, J. Kovac and K. Chvalinova (all KPMG overseas team - Czech) to discuss bankruptcy requirements and go-forward procedures to enable research and valuation review for AEIY I. | 2.0   | \$396 | \$ 791.00   |
| Kovac, Jozef        | 9-May-12 | Meeting between W. Gray (KPMG UK), P. Kostinec, J. Horejsi, J. Kovac and K. Chvalinova (all KPMG overseas team - Czech) to discuss bankruptcy requirements and go-forward procedures to enable research and valuation review for AEIY I. | 2.0   | \$211 | \$ 421.80   |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Horejsi, Jaromir  | 9-May-12 | Meeting between W. Gray (KPMG UK), P. Kostinec, J. Horejsi, J. Kovac and K. Chvalinova (all KPMG overseas team - Czech) to discuss bankruptcy requirements and go-forward procedures to enable research and valuation review for AEIY I. | 2.0   | \$840 | \$ 1,680.00 |
| Horejsi, Jaromir  | 9-May-12 | Continued project planning and agreement of scope of work with KPMG London colleagues W. Gray and A. Harrower. Preparing briefing instructions for team members Petr Kostinec, K Chvalinova, and J Kovac.                                | 2.5   | \$840 | \$ 2,100.00 |
| Mueller, Natalja  | 9-May-12 | Review and analysis Jjill "issue matrix".  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 9-May-12 | Review and analysis PODS "issue matrix".   | 1.5   | \$550 | \$ 825.00   |
| Tewaag, Alexander | 9-May-12 | Preparation of output for the analysis of comparable transactions in India only for Polygel.   | 1.6   | \$405 | \$ 648.00   |
| Mulders, Frank    | 9-May-12 | Review of the outcomes of the benchmark analysis including a review of the draft working document, including an analysis of the individual valuation assumptions used by CBRE in the Valuation Report.                                   | 2.2   | \$494 | \$ 1,087.68 |
| Kanemoto, Terumic | 9-May-12 | Preparing the reports related to TMK I after the engagement manager's (T. Iwasaki) review.   | 2.3   | \$405 | \$ 931.50   |
| Cameron, Lewis    | 9-May-12 | Initial look into managements comparables and investigated individual business's operations for Bijoux Ternier.  | 2.5   | \$305 | \$ 762.50   |
| Kanemoto, Terumic | 9-May-12 | Reviewing and processing the information from the subject properties and market data, via Excel, to create the reports regarding TMK I.  | 2.7   | \$405 | \$ 1,093.50 |
| O'Neill, Jane     | 9-May-12 | Review of template valuation model for US PE assets.   | 2.9   | \$695 | \$ 2,015.50 |
| Webb, Daniel      | 9-May-12 | Review and analysis of valuation comparables for European logistic funds - AEIY I.   | 2.9   | \$405 | \$ 1,174.50 |
| Butani, Anish     | 9-May-12 | Review materials and preparation of update to Q&A for infrastructure assets.   | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

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| Name                | Date      | Description  | Hours | Rate  | Amount      |
|---------------------|-----------|--|-------|-------|-------------|
| Lau, Christopher    | 9-May-12  | Revise the through the cycle model with the inclusion of generation companies for Viridian.  | 3.0   | \$305 | \$ 915.00   |
| Iwasaki, Takuya     | 9-May-12  | Performed initial manager's review for report related to TMK 1 prepared by T. Kanemoto (senior associate) and provided review comments.  | 3.6   | \$550 | \$ 1,980.00 |
| Kanemoto, Terumic   | 9-May-12  | Review the data for TMK I from candidate comparables to confirm the appropriate level of the factors such as rents, occupancy rates and operating expense ratios.  | 3.7   | \$405 | \$ 1,498.50 |
| Boobis, Suzanne     | 9-May-12  | Examined several e-files in relation to determining the background to specific real estate assets for Lux Res Dev.   | 3.9   | \$405 | \$ 1,579.50 |
| Uittenbogaard, Dolp | 9-May-12  | Draft working document with our key findings of the individual valuation assumptions applied by CBRE in their Valuation Report, including our key findings from our benchmark analysis in relation with the valued properties.             | 3.9   | \$363 | \$ 1,414.14 |
| Uittenbogaard, Dolp | 9-May-12  | Continue to draft working document with our key findings of the individual valuation assumptions applied by CBRE in their Valuation Report, including our key findings from our benchmark analysis in relation with the valued properties. | 1.5   | \$363 | \$ 543.90   |
| Marvin, Douglas     | 10-May-12 | Reviewing UK Senior Living information received and drafting updated information request list.   | 0.1   | \$550 | \$ 55.00    |
| Clark, Antony       | 10-May-12 | Prepare RE - Riffa Views Scorecard.  | 0.2   | \$305 | \$ 61.00    |
| Clark, Antony       | 10-May-12 | Prepare RE - Head Office Scorecard.  | 0.2   | \$305 | \$ 61.00    |
| Marvin, Douglas     | 10-May-12 | Reviewing Fountains information received and drafting updated information request list.  | 0.2   | \$550 | \$ 110.00   |
| Tewaag, Alexander   | 10-May-12 | Preparation summary regarding valuation and business overview (matrix) for Varel.  | 0.2   | \$405 | \$ 81.00    |
| Marvin, Douglas     | 10-May-12 | Reviewing Navindia information received and drafting updated information request list.   | 0.3   | \$550 | \$ 165.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas  | 10-May-12 | Reviewing Bahrain Bay I information received and drafting updated information request list.   | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony    | 10-May-12 | Lusail Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).        | 0.4   | \$305 | \$ 122.00 |
| Macauley, Philip | 10-May-12 | Lusail Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).        | 0.4   | \$840 | \$ 336.00 |
| Marvin, Douglas  | 10-May-12 | Lusail Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).        | 0.4   | \$550 | \$ 220.00 |
| McPhee, Douglas  | 10-May-12 | Lusail Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).        | 0.4   | \$950 | \$ 380.00 |
| McPhee, Douglas  | 10-May-12 | Riffa Views Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).   | 0.4   | \$950 | \$ 380.00 |
| Clark, Antony    | 10-May-12 | Riffa Views Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).   | 0.4   | \$305 | \$ 122.00 |
| Macauley, Philip | 10-May-12 | Riffa Views Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).   | 0.4   | \$840 | \$ 336.00 |
| Marvin, Douglas  | 10-May-12 | Riffa Views Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).   | 0.4   | \$550 | \$ 220.00 |
| McPhee, Douglas  | 10-May-12 | Bahrain Bay I Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita). | 0.4   | \$950 | \$ 380.00 |

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Arcapita Bank B.S.C. (c)  
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| Name                | Date      | Description   | Hours | Rate  | Amount    |
|---------------------|-----------|---|-------|-------|-----------|
| Macauley, Philip    | 10-May-12 | Bahrain Bay I Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).                     | 0.4   | \$840 | \$ 336.00 |
| Marvin, Douglas     | 10-May-12 | Bahrain Bay I Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).                     | 0.4   | \$550 | \$ 220.00 |
| Clark, Antony       | 10-May-12 | Bahrain Bay I Real Estate discussion with management. Attendees: D. McPhee, D. Marvin, A. Clark, P. Macauley (all KPMG), R. Hatam (Arcapita).                     | 0.4   | \$305 | \$ 122.00 |
| Marvin, Douglas     | 10-May-12 | Lusail valuation discussion with M. Strenger (KPMG).  | 0.4   | \$550 | \$ 220.00 |
| Strenger, Marc      | 10-May-12 | Lusail valuation discussion with D. Marvin (KPMG).  | 0.4   | \$343 | \$ 137.36 |
| Marvin, Douglas     | 10-May-12 | Reviewing Lusail information received and drafting updated information request list.  | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas     | 10-May-12 | Reviewing Riffa information received and drafting updated information request list.   | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas     | 10-May-12 | Reviewing Arc Japan information received and drafting updated information request list.   | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas     | 10-May-12 | Reviewing Lux Res Dev information received and drafting updated information request list.   | 0.4   | \$550 | \$ 220.00 |
| Chvalinova, Katerin | 10-May-12 | Preparing files to close and keep available those files and presentation of the files and work performed regarding AEID II - all on the team's data sharing site. | 0.5   | \$396 | \$ 197.75 |
| Clark, Antony       | 10-May-12 | Prepare RE - Lusail Scorecard.  | 0.5   | \$305 | \$ 152.50 |
| Kovac, Jozef        | 10-May-12 | Assisting K Chvalinova with the presentation of our work on AEID II on the team's data sharing site.  | 0.6   | \$211 | \$ 126.54 |
| Marvin, Douglas     | 10-May-12 | Review outstanding real estate information.   | 0.5   | \$550 | \$ 275.00 |
| Marvin, Douglas     | 10-May-12 | Review the HQ asset information.  | 0.5   | \$550 | \$ 275.00 |
| Strenger, Marc      | 10-May-12 | Review of additional dataroom documents including the DTZ (Real Estate Advisors) Report on the HQ Site.   | 0.6   | \$343 | \$ 206.04 |

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March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Clark, Antony     | 10-May-12 | Prepare RE - Arc Japan Scorecard.  | 0.7   | \$305 | \$ 213.50 |
| Williams, Gareth  | 10-May-12 | Discussion with B. McCabe, C. Combs (both Arcapita) regarding update to the company on information received compared to information requested to date. KPMG Attendees: A. Harrower, G. Williams, J. O'Neill. | 0.7   | \$840 | \$ 588.00 |
| Harrower, Andrew  | 10-May-12 | Discussion with B. McCabe, C. Combs (both Arcapita) regarding update to the company on information received compared to information requested to date. KPMG Attendees: A. Harrower, G. Williams, J. O'Neill. | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane     | 10-May-12 | Discussion with B. McCabe, C. Combs (both Arcapita) regarding update to the company on information received compared to information requested to date. KPMG Attendees: A. Harrower, G. Williams, J. O'Neill. | 0.7   | \$695 | \$ 486.50 |
| Kanemoto, Terumic | 10-May-12 | Reviewing the appraisal reports as of Arc-CapitaLand TMK IV to understand the feature of the subject properties.   | 0.7   | \$405 | \$ 283.50 |
| Kanemoto, Terumic | 10-May-12 | Reviewing the appraisal reports as of Arc-CapitaLand TMK V to understand the feature of the subject properties.  | 0.7   | \$405 | \$ 283.50 |
| Bhuwania, Achal   | 10-May-12 | Progress discussion between R. Booth and A. Bhuwania (both KPMG) on infrastructure asset status.   | 0.8   | \$695 | \$ 556.00 |
| Booth, Richard    | 10-May-12 | Progress discussion between R. Booth and A. Bhuwania (both KPMG) on infrastructure asset status.   | 0.8   | \$695 | \$ 556.00 |
| Cameron, Lewis    | 10-May-12 | Reviewing and updating data room for various assets, to include new information received.  | 0.8   | \$305 | \$ 244.00 |
| Clark, Antony     | 10-May-12 | Prepare RE - Lux Res Dev Scorecard.  | 0.8   | \$305 | \$ 244.00 |
| Tewaag, Alexander | 10-May-12 | Preparation summary regarding valuation and business overview (matrix) for Polygel.  | 0.8   | \$405 | \$ 324.00 |
| Tewaag, Alexander | 10-May-12 | Preparation summary regarding valuation and business overview (matrix) for Idhasoft.   | 0.8   | \$405 | \$ 324.00 |

# EXHIBIT D1

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Cameron, Lewis    | 10-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding PODS Discounted Cash Flow (DCF) financial model and approach.  | 1.0   | \$305 | \$ 305.00   |
| Mueller, Natalja  | 10-May-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding PODS DCF financial model and approach.   | 1.0   | \$550 | \$ 550.00   |
| Clark, Antony     | 10-May-12 | Review of 3rd party valuations for RE - Lusail.   | 1.0   | \$305 | \$ 305.00   |
| Gray, William     | 10-May-12 | Liaison with KPMG Czech, Slovakia, Poland, Spain and Bulgaria, to defer further work review and research work on fund in anticipation of the proposed IPO connected to the AEIY I fund. | 1.2   | \$550 | \$ 660.00   |
| Madej, Bianka     | 10-May-12 | Preparation of draft version of Memo on Cybernetyki property.   | 0.4   | \$405 | \$ 162.00   |
| Madej, Bianka     | 10-May-12 | Analysis of real estate market review written for the purpose of memo on Cybernetyki.   | 1.9   | \$405 | \$ 769.50   |
| Mueller, Natalja  | 10-May-12 | Review information in preparation for call with appropriate Jjill sector experts.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 10-May-12 | Review information in preparation for call with appropriate 3PD sector experts.   | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 10-May-12 | Setting up market multiple template for Idhasoft.   | 1.1   | \$405 | \$ 445.50   |
| Tewaag, Alexander | 10-May-12 | Selection and refinement of public peer companies for market multiple analysis for Idhasoft.  | 1.2   | \$405 | \$ 486.00   |
| Cameron, Lewis    | 10-May-12 | Initial ranking of comps by comparability for Bijoux Turner.  | 1.3   | \$305 | \$ 396.50   |
| Cameron, Lewis    | 10-May-12 | Investigation into two comps in management's valuation model for Jjill previously unseen.   | 1.4   | \$305 | \$ 427.00   |
| O'Neill, Jane     | 10-May-12 | Planning on US Private Equity assets valuation methodology work for valuations discussion with Arcapita next week.  | 1.6   | \$695 | \$ 1,112.00 |
| Tewaag, Alexander | 10-May-12 | Search for publicly listed peer companies for Idhasoft.   | 1.7   | \$405 | \$ 688.50   |
| Williams, Gareth  | 10-May-12 | Preparation for call with C Combs, B McCabe (Arcapita) and J O'Neill and A Harrower (KPMG) regarding info flow on various assets.   | 1.0   | \$840 | \$ 840.00   |
| Clark, Antony     | 10-May-12 | Prepare RE - CEE Residential Scorecard.   | 1.9   | \$305 | \$ 579.50   |

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| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja   | 10-May-12 | Initial build up of Discounted Cash Flow (DCF) financial model and DCF analysis for 3PD.   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja   | 10-May-12 | Initial research of comparable companies for 3PD.  | 2.0   | \$550 | \$ 1,100.00 |
| Wisniewski, Tomas  | 10-May-12 | Analysis of real estate market review written for the purposes of the memo on Cybernetyki.   | 1.2   | \$950 | \$ 1,140.00 |
| Boobis, Suzanne    | 10-May-12 | Examined several e-files in relation to specific real estate assets in order to determine background information for Lux Res Dev.  | 2.1   | \$405 | \$ 850.50   |
| Tewaag, Alexander  | 10-May-12 | Comparable transaction analysis for Idhasoft.  | 2.1   | \$405 | \$ 850.50   |
| Cameron, Lewis     | 10-May-12 | Initial look into management's valuation model and it's assumptions for Jjill.   | 2.2   | \$305 | \$ 671.00   |
| Kanemoto, Terumic  | 10-May-12 | Collecting candidate comparables' actual data such as rents, occupancy rates and operating expense ratios using "ToREIT" system, which is provided by Japanese property company to compare those of the properties owned by TMK III and located in Kyoto, Sapporo and Fukuoka with them. | 2.3   | \$405 | \$ 931.50   |
| O'Neill, Jane      | 10-May-12 | Review of discount rate methodology for assets, considering individual components.   | 2.6   | \$695 | \$ 1,807.00 |
| Horejsi, Jaromir   | 10-May-12 | Reporting progress to Will Gray and Phil Macauley (KPMG London), agreeing next steps and communicating the resulting finalization and completion of work to team members.  | 2.5   | \$840 | \$ 2,100.00 |
| Marvin, Douglas    | 10-May-12 | Preparing a workplan and go-forward procedures for the valuation of the real estate assets.  | 2.9   | \$550 | \$ 1,595.00 |
| Kraemer, John-Fran | 10-May-12 | Research on U.S. apparel retail industry for Jjill (assets).   | 3.0   | \$305 | \$ 915.00   |
| Madej, Biana       | 10-May-12 | Team meeting to discuss the residential real estate market and the output of work performed so far. Attendees: T. Wisniewski, L. Szerszenowicz, B. Madej (all KPMG).   | 1.6   | \$405 | \$ 648.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Szerszenowicz, Lesz | 10-May-12 | Team meeting to discuss the residential real estate market and the output of work performed so far, with T. Wisniewski, L. Szerszenowicz, B. Madej (all KPMG).  | 1.6   | \$653 | \$ 1,044.00 |
| Wisniewski, Tomasz  | 10-May-12 | Team meeting to discuss the residential real estate market and the output of work performed so far, with T. Wisniewski, L. Szerszenowicz, B. Madej (all KPMG).  | 1.6   | \$950 | \$ 1,520.00 |
| Szerszenowicz, Lesz | 10-May-12 | Analysis of real estate market review written for the purposes of the memo on Cybernetyki.  | 1.5   | \$653 | \$ 978.75   |
| Wisniewski, Tomasz  | 10-May-12 | Partner review and commenting on the preliminary version of memo on Cybernetyki real estate.  | 2.4   | \$950 | \$ 2,280.00 |
| Szerszenowicz, Lesz | 10-May-12 | Analysis of and corrections made to the preliminary version of memo on Cybernetyki real estate.   | 3.4   | \$653 | \$ 2,218.50 |
| Kanemoto, Terumichi | 10-May-12 | Analyzing and sorting out the data for TMK III for properties located in Fukuoka, Kyoto and Sapporo from candidate comparables to confirm the appropriate level of the factors such as rents, occupancy rates and operating expense ratios. | 3.6   | \$405 | \$ 1,458.00 |
| Kanemoto, Terumichi | 10-May-12 | Continued to prepare the report related to TMK I, including updating report to include review comments provided by the engagement manager (T. Iwasaki).   | 3.7   | \$405 | \$ 1,498.50 |
| Lau, Christopher    | 10-May-12 | Adding a new Company Comparables (Coco) model for the generation division of Viridian, for use in a Sum-of-the-parts (SOTP) valuation.  | 3.8   | \$305 | \$ 1,159.00 |
| Lau, Christopher    | 10-May-12 | Continue adding a new Company Comparables (Coco) model for the generation division of Viridian, for use in a SOTP valuation.  | 0.2   | \$305 | \$ 61.00    |
| Strenger, Marc      | 11-May-12 | Review project status and requested information for properties - Lusail 401.  | 0.2   | \$343 | \$ 68.68    |
| Tewaag, Alexander   | 11-May-12 | Preparing beta analysis for Varel.  | 0.2   | \$405 | \$ 81.00    |
| Tewaag, Alexander   | 11-May-12 | Preparing beta analysis for Idhasoft.   | 0.2   | \$405 | \$ 81.00    |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description   | Hours | Rate  | Amount    |
|--------------------|-----------|---|-------|-------|-----------|
| Tewaag, Alexander  | 11-May-12 | Preparing beta analysis for Polygel.  | 0.2   | \$405 | \$ 81.00  |
| Kastavunis, Marina | 11-May-12 | Discussion between J. Zatouroff and M. Kastavunis (both KPMG) about the comparable companies for CEPL.  | 0.3   | \$550 | \$ 165.00 |
| Zatouroff, Justin  | 11-May-12 | Discussion between J. Zatouroff and M. Kastavunis (both KPMG) about the comparable companies for CEPL.  | 0.3   | \$950 | \$ 285.00 |
| Lysenko, Karol     | 11-May-12 | Meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to review the outcome of the initial analysis of key assumptions and drivers of the Tensar business plan under the management and lenders scenarios. | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony       | 11-May-12 | Meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to review the outcome of the initial analysis of key assumptions and drivers of the Tensar business plan under the management and lenders scenarios. | 0.3   | \$695 | \$ 208.50 |
| Bhuwania, Achal    | 11-May-12 | Discussion on MoBay valuation methodology, litigation and next steps between A. Bhuwania and S. Ferris (both KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Ferris, Steven     | 11-May-12 | Discussion on MoBay valuation methodology, litigation and next steps between A. Bhuwania and S. Ferris (both KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Williams, Gareth   | 11-May-12 | Lusail discussion regarding valuation approach. Attendees: D. Fletcher, D. McPhee, G. Williams, D. Marvin (all KPMG).   | 0.5   | \$840 | \$ 420.00 |
| Marvin, Douglas    | 11-May-12 | Lusail discussion regarding valuation approach. Attendees: D. Fletcher, D. McPhee, G. Williams, D. Marvin (all KPMG).   | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas    | 11-May-12 | Lusail discussion regarding valuation approach. Attendees: D. Fletcher, D. McPhee, G. Williams, D. Marvin (all KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Cameron, Lewis     | 11-May-12 | Formed questions and queries around Discounted Cash Flow (DCF) inputs for PODS.   | 0.6   | \$305 | \$ 183.00 |
| Cameron, Lewis     | 11-May-12 | Drafted initial Jjill valuation questions for use internally.   | 0.6   | \$305 | \$ 183.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Bryan, Jessica    | 11-May-12 | Meeting with D. Marvin (KPMG) regarding Arcapita project, go-forward procedures, my role and corresponding deadlines.  | 0.6   | \$405 | \$ 243.00 |
| Marvin, Douglas   | 11-May-12 | Meeting with J. Bryan (KPMG) to discuss Arcapita Project, his role, go-forward procedures and deadlines.   | 0.6   | \$550 | \$ 330.00 |
| Bryan, Jessica    | 11-May-12 | Review information regarding the valuation process and methodology and go-forward procedures.  | 0.7   | \$405 | \$ 283.50 |
| Iwasaki, Takuya   | 11-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss and share the methodology for the selected comparables/benchmarks for the subject portfolio. | 0.7   | \$550 | \$ 385.00 |
| Kanemoto, Terumic | 11-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss and share the methodology for the selected comparables/benchmarks for the subject portfolio. | 0.7   | \$405 | \$ 283.50 |
| Kato, Junya       | 11-May-12 | Internal meeting among J. Kato, T. Iwasaki, T. Kanemoto (all KPMG) to discuss and share the methodology for the selected comparables/benchmarks for the subject portfolio. | 0.7   | \$950 | \$ 665.00 |
| Tewaag, Alexander | 11-May-12 | Preparing and reviewing consensus analyst forecast model for public peer companies for Polygel.  | 0.9   | \$405 | \$ 364.50 |
| Marvin, Douglas   | 11-May-12 | Reviewing real estate valuation approach.  | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja  | 11-May-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on information to be presented to the company (details, format).   | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane     | 11-May-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on information to be presented to the company (details, format).   | 1.0   | \$695 | \$ 695.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja  | 11-May-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on legal information on underlying assets with respect to potential sales restrictions.  | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 11-May-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on legal information on underlying assets with respect to potential sales restrictions.  | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja  | 11-May-12 | Review and analysis of comparable companies for PODS.  | 1.1   | \$550 | \$ 605.00   |
| Mueller, Natalja  | 11-May-12 | Review initial Tensar valuation and analysis of comparable companies/transactions.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 11-May-12 | Analysis of comparable companies for 3PD.  | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 11-May-12 | Preparing and reviewing consensus analyst forecast model for public peer companies for Varel.  | 1.4   | \$405 | \$ 567.00   |
| Boobis, Suzanne   | 11-May-12 | Compiled Excel spreadsheet of costs extracted from legal agreements for the period between 2012 and 2017 for specific real estate asset (Lusail).  | 1.4   | \$405 | \$ 567.00   |
| Gray, William     | 11-May-12 | Review of updated CEE Residential information within eRoom relating to development assumptions and market research provided by KPMG Poland.  | 1.7   | \$550 | \$ 935.00   |
| Bhuwania, Achal   | 11-May-12 | Discussion between A. Bhuwania and A. Butani (both KPMG) on overall project management for infrastructure assets.  | 2.0   | \$695 | \$ 1,390.00 |
| Butani, Anish     | 11-May-12 | Discussion between A. Bhuwania and A. Butani (both KPMG) on overall project management for infrastructure assets.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 11-May-12 | Review information inserted into the data room for Honiton.  | 2.0   | \$550 | \$ 1,100.00 |
| Kanemoto, Terumic | 11-May-12 | Analyzing the data for TMK III for properties located in Hiroshima and Saga pulled from candidate comparables to confirm the appropriate level for factors such as rents and operating expense ratios. | 2.0   | \$405 | \$ 810.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Lau, Christopher  | 11-May-12 | Prepare the current valuation slides of Honiton's assets, including reflecting analysis within graphs depicted in slides.   | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher  | 11-May-12 | Prepare the Weighted Average Cost Of Capital (WACC) of Honiton.   | 2.0   | \$305 | \$ 610.00   |
| Strenger, Marc    | 11-May-12 | Review of additional dataroom documents (JV/Shareholder/Transfer Agreements) - Lusail 401.  | 2.0   | \$343 | \$ 686.80   |
| Boobis, Suzanne   | 11-May-12 | Review various legal documents dating from 2008 to 2012 in relation to specific real estate asset to enable clarification on timescale of costs for Lusail.   | 2.1   | \$405 | \$ 850.50   |
| Ferris, Steven    | 11-May-12 | Preparation of MoBay issues matrix and preparation for methodology discussion meeting.  | 2.5   | \$550 | \$ 1,375.00 |
| Marvin, Douglas   | 11-May-12 | Reviewing data regarding sale and leaseback and ownership structure for Lusail.   | 2.5   | \$550 | \$ 1,375.00 |
| Cameron, Lewis    | 11-May-12 | Initial Discounted Cash Flow (DCF) build up for PODS.   | 2.6   | \$305 | \$ 793.00   |
| Clark, Antony     | 11-May-12 | Review RE - Arc Japan 3rd party valuation information.  | 3.0   | \$305 | \$ 915.00   |
| Iwasaki, Takuya   | 11-May-12 | Performed final manager's review for report related to TMK 1 prepared by T. Kanemoto (senior associate) and updated the report for the engagement partner's review (J. Kato).   | 3.0   | \$550 | \$ 1,650.00 |
| Jachim, Nick      | 11-May-12 | Research on U.S. apparel retail industry for Jjill.   | 3.0   | \$890 | \$ 2,670.00 |
| Jachim, Nick      | 11-May-12 | Research on U.S. specialty retail industry for Bijoux Ternier.  | 3.0   | \$890 | \$ 2,670.00 |
| Lau, Christopher  | 11-May-12 | Assist in filing internal Dalkia asset valuations of all the assets in preparation for meeting.   | 3.0   | \$305 | \$ 915.00   |
| Quirk, Patrick    | 11-May-12 | Research on U.S. specialty retail industry for Bijoux Ternier.  | 3.0   | \$305 | \$ 915.00   |
| Kanemoto, Terumic | 11-May-12 | Research and compile candidate comparables' actual data such as rents and operating expense ratios based on local intermediary company for property to compare those properties owned by TMK III and located in Saga and Hiroshima. | 3.1   | \$405 | \$ 1,255.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Kanemoto, Terumic | 11-May-12 | Prepare reports regarding TMK III, processing information into reports regarding the subject properties and market data.   | 3.2   | \$405 | \$ 1,296.00 |
| Marvin, Douglas   | 11-May-12 | Reviewing progress, status and outstanding tasks and information requests for next week across each asset in the Real Estate workstream.   | 3.3   | \$550 | \$ 1,815.00 |
| Boobis, Suzanne   | 11-May-12 | Examined available documentation in relation to a specific real estate asset in order to determine background information for Lusail.  | 3.5   | \$405 | \$ 1,417.50 |
| Madej, Bianka     | 11-May-12 | Preparation of final version of Memo on the Cybernetyki property, amendments to the draft version according to corrections suggested by Tomasz Wisniewski and Leszek Szerszenowicz.            | 3.7   | \$405 | \$ 1,498.50 |
| Kanemoto, Terumic | 12-May-12 | Continue to prepare reports regarding TMK III, processing information into reports regarding the subject properties and market data.   | 0.7   | \$405 | \$ 283.50   |
| Iwasaki, Takuya   | 12-May-12 | Preparation of memo related to potential buyers of the properties with a consideration of current real estate market in Japan.   | 0.8   | \$550 | \$ 440.00   |
| Kanemoto, Terumic | 12-May-12 | Preparing the reports related to TMK V before the engagement manager's (T. Iwasaki) review.  | 2.5   | \$405 | \$ 1,012.50 |
| Kanemoto, Terumic | 12-May-12 | Preparing the reports related to TMK IV before the engagement manager's (T. Iwasaki) review.   | 2.8   | \$405 | \$ 1,134.00 |
| Kanemoto, Terumic | 12-May-12 | Preparing the reports related to TMK III before the engagement manager's (T. Iwasaki) review.  | 3.9   | \$405 | \$ 1,579.50 |
| Iwasaki, Takuya   | 13-May-12 | Performed final manager's review of report related to TMK 3, TMK 4, and TMK 5 prepared by T. Kanemoto (senior associate) and updated the report for the engagement partner's review (J. Kato). | 3.4   | \$550 | \$ 1,870.00 |
| Tewaag, Alexander | 14-May-12 | Adjustment of Weighted Average Cost Of Capital (WACC) template for Varel.  | 0.2   | \$405 | \$ 81.00    |
| Tewaag, Alexander | 14-May-12 | Review cost of refinancing as it relates to Varel.   | 0.2   | \$405 | \$ 81.00    |
| Bryan, Jessica    | 14-May-12 | Discussion of general valuation approach and output. Attendees: S. Boobis, J. Bryan, A. Clark and D. Marvin (all KPMG).  | 0.3   | \$405 | \$ 121.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas | 14-May-12 | Discussion of general valuation approach and output. Attendees: S. Boobis, J. Bryan, A. Clark and D. Marvin (all KPMG).   | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony   | 14-May-12 | Discussion of general valuation approach and output. Attendees: S. Boobis, J. Bryan, A. Clark and D. Marvin (all KPMG).   | 0.3   | \$305 | \$ 91.50  |
| Boobis, Suzanne | 14-May-12 | Discussion of general valuation approach and output. Attendees: S. Boobis, J. Bryan, A. Clark and D. Marvin (all KPMG).   | 0.3   | \$405 | \$ 121.50 |
| Boobis, Suzanne | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Bryan, Jessica  | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Butani, Anish   | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony   | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$305 | \$ 91.50  |

**EXHIBIT D1**

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Khoo, Kian Huat  | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Lau, Christopher | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$305       | \$ 91.50      |
| Lysenko, Karol   | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Marvin, Douglas  | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| O'Neill, Jane    | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$695       | \$ 208.50     |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Tewaag, Alexander | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Whitworth, Kylie  | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Williams, Gareth  | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$840 | \$ 252.00 |
| Macauley, Philip  | 14-May-12 | Prepare for Weekly KPMG Restructuring/Valuation team meeting.   | 0.2   | \$840 | \$ 168.00 |
| Bryan, Jessica    | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).   | 0.3   | \$405 | \$ 121.50 |
| Ferris, Steven    | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).   | 0.3   | \$550 | \$ 165.00 |
| Macauley, Philip  | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).   | 0.3   | \$840 | \$ 252.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Gray, William     | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).  | 0.3   | \$550 | \$ 165.00 |
| O'Neill, Jane     | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).  | 0.3   | \$695 | \$ 208.50 |
| Tewaag, Alexander | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).  | 0.3   | \$405 | \$ 121.50 |
| Whitworth, Kylie  | 14-May-12 | Weekly valuation team meeting to discuss progress and strategy Attendees: J. O'Neill, S. Ferris, K. Whitworth, W. Gray, A. Tewaag, P. Macauley and J. Bryan (all KPMG).  | 0.3   | \$550 | \$ 165.00 |
| Tewaag, Alexander | 14-May-12 | Review Varel forecast, comparable companies and comparable transactions.   | 0.3   | \$405 | \$ 121.50 |
| Tewaag, Alexander | 14-May-12 | Varel - Seeking appropriate Oil and Gas specialist in the US, coordinating possible meeting times and initiating contact.  | 0.3   | \$405 | \$ 121.50 |
| Gray, William     | 14-May-12 | Review data and information relating to Arc Japan valuations and Joint Venture (JV) management reports in preparation for further information requests and valuations. Follow up conversation with KPMG Japan to discuss additional research requirements. | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander | 14-May-12 | Review of treatment of capitalized debt as it relates to Varel and draft correspondence to deal team regarding same.   | 0.4   | \$405 | \$ 162.00 |
| Bhuwania, Achal   | 14-May-12 | Discussion on valuation workstreams for infrastructure assets between A. Bhuwania, K. Whitworth, S. Ferris, and A. Butani (all KPMG).  | 0.5   | \$695 | \$ 347.50 |

# EXHIBIT D1

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Ferris, Steven   | 14-May-12 | Discussion on valuation workstreams for infrastructure assets between A. Bhuwania, K. Whitworth, S. Ferris, and A. Butani (all KPMG).                     | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish    | 14-May-12 | Discussion on valuation workstreams for infrastructure assets between A. Bhuwania, K. Whitworth, S. Ferris, and A. Butani (all KPMG).                     | 0.5   | \$550 | \$ 275.00 |
| Whitworth, Kylie | 14-May-12 | Discussion on valuation workstreams for infrastructure assets between A. Bhuwania, K. Whitworth, S. Ferris, and A. Butani (all KPMG).                     | 0.5   | \$550 | \$ 275.00 |
| Fletcher, David  | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$950 | \$ 475.00 |
| Bhuwania, Achal  | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Butani, Anish    | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas  | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$950 | \$ 475.00 |
| Whitworth, Kylie | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Ferris, Steven   | 14-May-12 | Discussion on valuation approach for infrastructure assets between, D. Fletcher, D. McPhee, A. Bhuwania, K. Whitworth S. Ferris and A. Butani (all KPMG). | 0.5   | \$550 | \$ 275.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Ferris, Steven    | 14-May-12 | Preparing plan of action to deliver Mobay tangible asset valuations.  | 0.5   | \$550 | \$ 275.00 |
| Juckes, Daniel    | 14-May-12 | Prepare Jjill last twelve months information for the Valuations team.   | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 14-May-12 | Review of market multiples and through the cycle analysis for Varel.  | 0.5   | \$405 | \$ 202.50 |
| Macauley, Philip  | 14-May-12 | Preparation of an updated CEE Residential information request e-mail to be forwarded to P. Tan (Arcapita).                                      | 0.5   | \$840 | \$ 420.00 |
| Strenger, Marc    | 14-May-12 | Review of additional dataroom documents (MIC Memorandum) - Bahrain Bay II.  | 0.5   | \$343 | \$ 171.70 |
| Bhuwania, Achal   | 14-May-12 | Review Dalkia valuation analysis.   | 0.6   | \$695 | \$ 417.00 |
| Boobis, Suzanne   | 14-May-12 | Detailed review of residential market reports for Doha, Qatar as it relates to Lusail.  | 0.6   | \$405 | \$ 243.00 |
| Marvin, Douglas   | 14-May-12 | Initial valuation and considerations for Riffa Views.   | 0.6   | \$550 | \$ 330.00 |
| O'Neill, Jane     | 14-May-12 | Discussion with J. O'Neill and G. Williams (both KPMG) regarding questions for lawyers ahead of asset discussions.                              | 0.6   | \$695 | \$ 417.00 |
| Williams, Gareth  | 14-May-12 | Discussion with J. O'Neill and G. Williams (both KPMG) regarding questions for lawyers ahead of asset discussions.                              | 0.6   | \$840 | \$ 504.00 |
| Bhuwania, Achal   | 14-May-12 | Review progress update on infrastructure assets.  | 0.7   | \$695 | \$ 486.50 |
| Marvin, Douglas   | 14-May-12 | Real estate review of recent information received, and assessing impact on valuations.  | 0.7   | \$550 | \$ 385.00 |
| Marvin, Douglas   | 14-May-12 | Review HQ valuation model and initial estimates.  | 0.7   | \$550 | \$ 385.00 |
| Tewaag, Alexander | 14-May-12 | Initiation of report writing: Adjustment of report template and tables, adjustment of valuation methodology description as it relates to Varel. | 0.7   | \$405 | \$ 283.50 |
| Boobis, Suzanne   | 14-May-12 | Researching market reports and company websites with local involvement in real estate market as it relates to Lusail.                           | 0.8   | \$405 | \$ 324.00 |
| Juckes, Daniel    | 14-May-12 | Prepare Bijoux Turner LTM EBITDA and revenue information for the Valuations team.   | 0.8   | \$550 | \$ 440.00 |

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| Name            | Date      | Description  | Hours | Rate  | Amount    |
|-----------------|-----------|--|-------|-------|-----------|
| Clark, Antony   | 14-May-12 | Reviewing management information provided in respect of real estate assets; drafting a summary of information provided to date to share with member firms assisting with valuations.   | 1.0   | \$305 | \$ 305.00 |
| Clark, Antony   | 14-May-12 | Preparing and reviewing real estate research for Bahrain Bay II valuation.   | 1.0   | \$305 | \$ 305.00 |
| Clark, Antony   | 14-May-12 | Preparing and reviewing real estate research for Head Office valuation.  | 1.0   | \$305 | \$ 305.00 |
| Clark, Antony   | 14-May-12 | Preparing and reviewing real estate research for Lusail valuation.   | 1.0   | \$305 | \$ 305.00 |
| McPhee, Douglas | 14-May-12 | Prepare for discussion on progress and outstanding information in relation to valuation of infrastructure assets between D Fletcher, D McPhee, G Williams, R Brough, R Booth, J Peterson, A Borkowska and A. Bhuwania, K Whitworth S Ferris and A Butani (all KPMG). | 0.3   | \$950 | \$ 285.00 |
| McPhee, Douglas | 14-May-12 | Prepare for discussion on valuation approach for infrastructure assets between D. McPhee, A. Bhuwania, K Whitworth S Ferris and A Butani (all KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Strenger, Marc  | 14-May-12 | Review of additional dataroom documents (MIC Memorandum) relating to the HQ Site assets.   | 1.0   | \$343 | \$ 343.40 |
| Strenger, Marc  | 14-May-12 | Review of additional dataroom documents (MIC Memorandum) relating to the Bahrain Bay I assets.   | 1.0   | \$343 | \$ 343.40 |
| Walker, Matthew | 14-May-12 | Discussion on the Chinese Wind energy industry between M. Walker, A. Bhuwania and A. Butani (all KPMG) in relation to the valuation of Honiton.  | 1.0   | \$695 | \$ 695.00 |
| Bhuwania, Achal | 14-May-12 | Discussion on the Chinese Wind energy industry between M. Walker, A. Bhuwania and A. Butani (all KPMG) in relation to the valuation of Honiton.  | 1.0   | \$695 | \$ 695.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Butani, Anish     | 14-May-12 | Discussion on the Chinese Wind energy industry between M. Walker, A. Bhuwania and A. Butani (all KPMG) in relation to the valuation of Honiton.                            | 1.0   | \$550 | \$ 550.00 |
| Kanemoto, Terumic | 14-May-12 | Final review of our reports before submitting them to KPMG Head-team (UK).   | 1.2   | \$405 | \$ 486.00 |
| Tewaag, Alexander | 14-May-12 | Continue to work on the report and comparability slides for Varel.   | 1.4   | \$405 | \$ 567.00 |
| Bryan, Jessica    | 14-May-12 | Market research to support assumptions which will be provided by Arcapita CapitalLand (India).   | 1.5   | \$405 | \$ 607.50 |
| Clark, Antony     | 14-May-12 | Preparing and reviewing real estate research for RE - Bahrain Bay I valuation.   | 1.5   | \$305 | \$ 457.50 |
| Clark, Antony     | 14-May-12 | Preparing and reviewing Real Estate Research for RE - Riffa Views valuation.   | 1.5   | \$305 | \$ 457.50 |
| Strenger, Marc    | 14-May-12 | Review of additional dataroom documents (MIC Memorandum) - Riffa Views.  | 1.5   | \$343 | \$ 515.10 |
| Tewaag, Alexander | 14-May-12 | Continue to work on the report: Multiple outputs for Varel.  | 1.5   | \$405 | \$ 607.50 |
| Tewaag, Alexander | 14-May-12 | General textual and graphical adjustments to the interim report for Varel.   | 1.6   | \$405 | \$ 648.00 |
| Webb, Daniel      | 14-May-12 | Review of 3rd party valuations and Joint Venture (JV) reports prior to inputting into valuation scorecard for CEE Residential.   | 1.6   | \$405 | \$ 648.00 |
| Kanemoto, Terumic | 14-May-12 | Revise the subject properties and market data in spreadsheet to reflect the review comment by the engagement partner (J. Kato).  | 1.7   | \$405 | \$ 688.50 |
| Iwasaki, Takuya   | 14-May-12 | Drafting and updating the KPMG valuation report based on the engagement partner's review; uploading the draft valuation report to the data room for KPMG UK team's review. | 1.8   | \$550 | \$ 990.00 |
| Marvin, Douglas   | 14-May-12 | Review Lusail valuation model and initial estimates.   | 1.8   | \$550 | \$ 990.00 |
| Boobis, Suzanne   | 14-May-12 | Carried out review of market research documentation to determine background to Lusail valuation.   | 1.9   | \$405 | \$ 769.50 |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Marvin, Douglas  | 14-May-12 | Project management of the Real Estate workstream, including communications with overseas member firms, reviewing progress of work performed to date, and agreeing go-forward actions.  | 2.7   | \$550 | \$ 1,485.00 |
| Butani, Anish    | 14-May-12 | Review and identify Honiton comparable transactions.   | 1.8   | \$550 | \$ 990.00   |
| Kato, Junya      | 14-May-12 | Reviewed the memo regarding the valuation methodologies of the properties in TMKI, III, IV and V. Also reviewed the comments on rent, occupancy rate, operating expense ratio and cap rate of the properties in the portfolio. | 2.0   | \$950 | \$ 1,900.00 |
| Lau, Christopher | 14-May-12 | Review and test underlying assumptions in valuation reports prepared by deal teams / management.   | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher | 14-May-12 | Beta analysis on the comparable companies of Viridian on Bloomberg.  | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip | 14-May-12 | Analysis of comparable evidence and subsequent valuation of TMK 1 within the Arc Japan portfolio.  | 3.0   | \$840 | \$ 2,520.00 |
| Macauley, Philip | 14-May-12 | Meeting with P. Tan and S. Keith (both Arcapita) regarding 409 RE - CEE Residential.   | 2.0   | \$840 | \$ 1,680.00 |
| Mueller, Natalja | 14-May-12 | Review the valuation model, Beta and Weighted Average Cost Of Capital (WACC) analysis, current multiples analysis for PODS.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 14-May-12 | Build up a valuation model, Beta and WACC analysis, current multiples analysis for 3PD.  | 2.0   | \$550 | \$ 1,100.00 |
| Webb, Daniel     | 14-May-12 | Review of 3rd party valuations and Joint Venture (JV) reports prior to inputting into valuation scorecard for Arc Japan.   | 2.0   | \$405 | \$ 810.00   |
| Boobis, Suzanne  | 14-May-12 | Reviewed third party valuation report to determine background information to real estate asset valuation for Lusail. Cross checked details with available online research documents.   | 2.2   | \$405 | \$ 891.00   |
| Mueller, Natalja | 14-May-12 | Build up a valuation model, Beta and WACC analysis, current multiples analysis for Jjill.  | 2.6   | \$550 | \$ 1,430.00 |

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| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Bhuwania, Achal     | 14-May-12 | Review Dalkia valuation papers, management presentation and related information provided.   | 2.7   | \$695 | \$ 1,876.50 |
| Bryan, Jessica      | 14-May-12 | Market research to support assumptions which will be provided by Arcapita (408 - Luxury Res Dev - Italy).   | 2.8   | \$405 | \$ 1,134.00 |
| Bryan, Jessica      | 14-May-12 | Review and analysis of Q4 2011 data for the Fountains real estate assets.   | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish       | 14-May-12 | Calculation of Through the Cycle comparables for Honiton.   | 3.1   | \$550 | \$ 1,705.00 |
| Bhuwania, Achal     | 14-May-12 | Review Honiton valuation papers, management presentation and related valuation information provided.  | 3.9   | \$695 | \$ 2,710.50 |
| Bhuwania, Achal     | 14-May-12 | Continue to review Honiton valuation papers, management presentation and related valuation information provided.  | 0.8   | \$695 | \$ 556.00   |
| Marvin, Douglas     | 15-May-12 | Reviewing key valuation assumptions for the Riffa views assets.   | 0.3   | \$550 | \$ 165.00   |
| Tewaag, Alexander   | 15-May-12 | Review of market commentary on the oil and gas drilling sector prepared by KPMG to understand current market issues and conditions.                               | 0.3   | \$405 | \$ 121.50   |
| Bryan, Jessica      | 15-May-12 | Review information in preparation for call with KPMG Rome to discuss work to be performed by Italian office 408 - Lux Res Dev (Italy).                            | 0.4   | \$405 | \$ 162.00   |
| Bryan, Jessica      | 15-May-12 | Call to review and discuss CapitaLand India (412 Nav India) 3rd party valuation and valuation approach. Attendees: P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$405 | \$ 162.00   |
| Haridasan, Pharidas | 15-May-12 | Call to review and discuss CapitaLand India (412 Nav India) 3rd party valuation and valuation approach. Attendees: P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$200 | \$ 80.00    |
| Shah, Tejas         | 15-May-12 | Call to review and discuss CapitaLand India (412 Nav India) 3rd party valuation and valuation approach. Attendees: P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$150 | \$ 60.00    |
| Tewaag, Alexander   | 15-May-12 | Review Varel valuation approach, multiples and market.  | 0.4   | \$405 | \$ 162.00   |

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| Name               | Date      | Description   | Hours | Rate  | Amount    |
|--------------------|-----------|---|-------|-------|-----------|
| Boobis, Suzanne    | 15-May-12 | Prepare individual asset summary sheet using information in internal valuations received from client and other documents / memos relating to Lusail.              | 0.5   | \$405 | \$ 202.50 |
| Chapman, Timothy   | 15-May-12 | Call between T. Chapman and S. Ferris (both KPMG) on tangible valuation information requirements and approach for Falcon/Moby.                                    | 0.5   | \$840 | \$ 420.00 |
| Ferris, Steven     | 15-May-12 | Call between T. Chapman and S. Ferris (both KPMG) on tangible valuation information requirements and approach for Falcon/Moby.                                    | 0.5   | \$550 | \$ 275.00 |
| Kastavunis, Marina | 15-May-12 | Call to discuss the status of valuation for CEPL. Attendees: D. McPhee, J. O'Neill and M. Kastavunis (all KPMG).  | 0.5   | \$550 | \$ 275.00 |
| O'Neill, Jane      | 15-May-12 | Call to discuss the status of valuation for CEPL. Attendees: D. McPhee, J. O'Neill and M. Kastavunis (all KPMG).  | 0.5   | \$695 | \$ 347.50 |
| McPhee, Douglas    | 15-May-12 | Call to discuss the status of valuation for CEPL. Attendees: D. McPhee, J. O'Neill and M. Kastavunis (all KPMG).  | 0.5   | \$950 | \$ 475.00 |
| Marvin, Douglas    | 15-May-12 | Head Office assets review of current findings with D. McPhee (KPMG).  | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas    | 15-May-12 | Head Office assets review of current findings with D. Marvin (KPMG).  | 0.5   | \$950 | \$ 475.00 |
| Whitworth, Kylie   | 15-May-12 | Review valuation analysis for Dalkia.   | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne    | 15-May-12 | Prepare internal asset summary sheet for Lux Res Dev. Utilized internal valuations, documents and memos. Summarized information and started to complete Word doc. | 0.6   | \$405 | \$ 243.00 |
| Boobis, Suzanne    | 15-May-12 | Prepare individual asset summary sheet using information detailed in internal valuations and documents / memos for Lux Res Dev.                                   | 0.6   | \$405 | \$ 243.00 |
| Mueller, Natalja   | 15-May-12 | Tensar - Call with Logistics Engineering expertise in the US. Attendees: N. Mueller and J. O'Neill (all KPMG).  | 0.6   | \$550 | \$ 330.00 |
| O'Neill, Jane      | 15-May-12 | Tensar - Call with Logistics Engineering expertise in the US. Attendees: N. Mueller and J. O'Neill (all KPMG).  | 0.6   | \$695 | \$ 417.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Bryan, Jessica    | 15-May-12 | Prepare summary document including valuations, recent news and Joint Venture (JV) partner - Arc Japan.  | 0.7   | \$405 | \$ 283.50 |
| Bryan, Jessica    | 15-May-12 | Prepare summary document including valuations, recent news and Joint Venture (JV) partner - 408 - Lux Res Dev (Italy).  | 0.7   | \$405 | \$ 283.50 |
| Bryan, Jessica    | 15-May-12 | Prepare summary document including valuations, recent news and Joint Venture (JV) partner - 411 UK Senior living.   | 0.7   | \$405 | \$ 283.50 |
| Bryan, Jessica    | 15-May-12 | Prepare summary document including valuations, recent news and Joint Venture (JV) partners -412 CapitaLand India.   | 0.7   | \$405 | \$ 283.50 |
| O'Neill, Jane     | 15-May-12 | Discussion between A. Tewaag and J. O'Neill (both KPMG) regarding the Polygel valuation.  | 0.8   | \$695 | \$ 556.00 |
| Tewaag, Alexander | 15-May-12 | Discussion between A. Tewaag and J. O'Neill (both KPMG) regarding the Polygel valuation.  | 0.8   | \$405 | \$ 324.00 |
| Bryan, Jessica    | 15-May-12 | Market research to support assumptions which will be provided by Arcapita - 408 - Luxury Res Dev - Italy.   | 1.0   | \$405 | \$ 405.00 |
| Ferris, Steven    | 15-May-12 | Review the tangible asset schedule for Falcon/Moby.   | 1.0   | \$550 | \$ 550.00 |
| Fletcher, David   | 15-May-12 | Project meeting with M. Rosenthal (Gibson, Dunn & Crutcher) and D. McGhee (KPMG) regarding reporting timeline and the proposed form of the KPMG work product.   | 1.0   | \$950 | \$ 950.00 |
| McPhee, Douglas   | 15-May-12 | Project meeting with M. Rosenthal (Gibson, Dunn & Crutcher) and D. Fletcher (KPMG) regarding reporting timeline and the proposed form of the KPMG work product. | 1.0   | \$950 | \$ 950.00 |
| Strenger, Marc    | 15-May-12 | Review of indicative valuation model for the HQ Site.   | 1.0   | \$343 | \$ 343.40 |
| Tewaag, Alexander | 15-May-12 | Revise the Discounted Cash Flow (DCF) model and consideration of valuation outcome under different valuation methodologies for Varel.                           | 1.1   | \$405 | \$ 445.50 |
| Tewaag, Alexander | 15-May-12 | Prepare Varel refinancing cost calculation.   | 1.1   | \$405 | \$ 445.50 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane     | 15-May-12 | Review information in preparation for meeting regarding updates on status of the Idhasoft valuation.  | 0.7   | \$695 | \$ 486.50   |
| O'Neill, Jane     | 15-May-12 | Discussion between A. Tewaag and J. O'Neill (both KPMG) regarding the Idhasoft valuation.   | 1.1   | \$695 | \$ 764.50   |
| Tewaag, Alexander | 15-May-12 | Discussion between A. Tewaag and J. O'Neill (both KPMG) regarding the Idhasoft valuation.   | 1.1   | \$405 | \$ 445.50   |
| McPhee, Douglas   | 15-May-12 | Partial participation in weekly call with Arcapita, Alvarez & Marsal, Rothschild, Gibson Dunn & Crutcher and D. McPhee and G. Williams (both KPMG) to discuss update of project status. | 1.0   | \$950 | \$ 950.00   |
| Williams, Gareth  | 15-May-12 | Weekly call with Arcapita, Alvarez & Marsal, Rothschild, Gibson Dunn & Crutcher and D. McPhee and G. Williams (both KPMG) to discuss update of project status.                          | 1.1   | \$840 | \$ 924.00   |
| Boobis, Suzanne   | 15-May-12 | Prepare individual interim asset summary sheet based on internal valuations and documents / memos for Fountains.  | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 15-May-12 | Review of international comparable transactions for Varel.  | 1.3   | \$405 | \$ 526.50   |
| Williams, Gareth  | 15-May-12 | Further review of A&M funding document and implications for assets.   | 1.3   | \$840 | \$ 1,092.00 |
| Ferris, Steven    | 15-May-12 | Review the trial balance and balance sheet extracts for MoBay and prepare initial questions.  | 1.6   | \$550 | \$ 880.00   |
| Tewaag, Alexander | 15-May-12 | Preparing and writing valuation related questions for management regarding Varel.   | 1.6   | \$405 | \$ 648.00   |
| Clark, Antony     | 15-May-12 | Preparing and reviewing Real Estate research for valuation and drafting summaries - RE - Bahrain Bay I.   | 1.8   | \$305 | \$ 549.00   |
| Clark, Antony     | 15-May-12 | Preparing and reviewing real estate research for valuation and drafting summary sheets - RE - Head Office.  | 1.8   | \$305 | \$ 549.00   |
| Williams, Gareth  | 15-May-12 | Review and amendment of reporting templates for various assets.   | 1.8   | \$840 | \$ 1,512.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Clark, Antony     | 15-May-12 | Preparing and reviewing real estate research for valuation and drafting summary sheets - RE - Bahrain Bay II.                | 1.9   | \$305 | \$ 579.50   |
| O'Neill, Jane     | 15-May-12 | Analysis of key valuation issues for PODs.   | 1.9   | \$695 | \$ 1,320.50 |
| O'Neill, Jane     | 15-May-12 | Analysis of key valuation issues for Tensar.   | 1.9   | \$695 | \$ 1,320.50 |
| Butani, Anish     | 15-May-12 | Analyze comparable transactions for Honiton.   | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony     | 15-May-12 | Preparing and reviewing real estate research for valuation and drafting summaries - RE - Riffa Views.                        | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher  | 15-May-12 | Generation companies beta analysis on Bloomberg and risk free rates for Viridian.  | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip  | 15-May-12 | Analysis of comparable evidence and subsequent valuation of TMK 3 within the Arc Japan portfolio.                            | 2.0   | \$840 | \$ 1,680.00 |
| Marvin, Douglas   | 15-May-12 | Preparation of Head Office valuation.  | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas   | 15-May-12 | Reviewing new asset valuation information and allocating tasks to team members across the real estate workstream.            | 2.2   | \$550 | \$ 1,210.00 |
| O'Neill, Jane     | 15-May-12 | Analysis of key valuation issues for Jjill.  | 2.3   | \$695 | \$ 1,598.50 |
| Bryan, Jessica    | 15-May-12 | Market research to support assumptions which will be provided by Arcapita -412 CapitaLand (India).                           | 2.5   | \$405 | \$ 1,012.50 |
| Tewaag, Alexander | 15-May-12 | Review of forecast assumptions and reconciliation of calculation methodology to derive revenue in the Varel Bank Case model. | 2.9   | \$405 | \$ 1,174.50 |
| Butani, Anish     | 15-May-12 | Comparison of cost of capital calculation.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 15-May-12 | Review of comparable companies analysis for Honiton.   | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 15-May-12 | Build up a valuation model, Beta and Weighted Average Cost Of Capital (WACC) analysis, current multiples analysis for Jjill. | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 15-May-12 | Review the valuation model, Beta and Weighted Average Cost Of Capital (WACC) analysis, current multiples analysis for PODS.  | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 15-May-12 | Build up a valuation model, current multiples analysis for Bijoux Ternier.   | 3.0   | \$550 | \$ 1,650.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja  | 15-May-12 | Build up a valuation model, Beta and WACC analysis, current multiples analysis for 3PD.  | 3.0   | \$550 | \$ 1,650.00 |
| Boobis, Suzanne   | 15-May-12 | Research online into regional market data on specific region in relation to Lusail real estate asset. Involved using internet search engines, note taking, compilation of documents online.  | 3.1   | \$405 | \$ 1,255.50 |
| Kanemoto, Terumic | 15-May-12 | Based on the additional request by KPMG UK, collecting candidate comparables' actual data such as rents, occupancy rates operating expense ratios using "ToREIT "system, which is provided by Japanese property company to compare those of the properties owned by TMK IV and V with them and incorporate them to our report. | 3.1   | \$405 | \$ 1,255.50 |
| Whitworth, Kylie  | 15-May-12 | Performed valuation analysis for Dalkia.   | 3.2   | \$550 | \$ 1,760.00 |
| Marvin, Douglas   | 15-May-12 | Reviewing valuation model and key assumptions for Lusail.  | 3.5   | \$550 | \$ 1,925.00 |
| Bhuwania, Achal   | 15-May-12 | Review the valuation papers, business plan and related information provided for Viridian.  | 3.9   | \$695 | \$ 2,710.50 |
| Macauley, Philip  | 15-May-12 | Continue research into comparable market evidence and analysis around the proposed business plan/cashflows put forward by Arcapita.  | 4.0   | \$840 | \$ 3,360.00 |
| Walker, Matthew   | 15-May-12 | Performing analysis and communicating further advice to A. Bhuwania and A. Butani (both KPMG) on the Chinese wind energy market.   | 4.0   | \$695 | \$ 2,780.00 |
| Bhuwania, Achal   | 15-May-12 | Review the valuation papers, management presentation and related information provided for Freightliner.  | 3.9   | \$695 | \$ 2,710.50 |
| Bhuwania, Achal   | 15-May-12 | Continue to review the valuation papers, management presentation and related information provided for Freightliner.  | 0.5   | \$695 | \$ 347.50   |
| Clark, Antony     | 16-May-12 | Real Estate - AEIY I review of potential purchasers and circumstances surrounding the sale of the asset.   | 0.1   | \$305 | \$ 30.50    |

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Arcapita Bank B.S.C. (c)  
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| Name            | Date      | Description  | Hours | Rate  | Amount   |
|-----------------|-----------|--|-------|-------|----------|
| Clark, Antony   | 16-May-12 | Arc Japan discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).           | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 16-May-12 | Arc Japan discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).           | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 16-May-12 | RE - Bahrain Bay I discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).  | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 16-May-12 | RE - Bahrain Bay I discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).  | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 16-May-12 | RE - Bahrain Bay II discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG). | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 16-May-12 | RE - Bahrain Bay II discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG). | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 16-May-12 | Navindia discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).            | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 16-May-12 | Navindia discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).            | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 16-May-12 | RE - Head Office discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).    | 0.1   | \$305 | \$ 30.50 |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas | 16-May-12 | RE - Head Office discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).                 | 0.2   | \$550 | \$ 110.00 |
| Clark, Antony   | 16-May-12 | Lux Res Dev discussion of potential purchasers and circumstances surrounding the sale of the assets. Attendees: A. Clark and D. Marvin (both KPMG).                     | 0.1   | \$305 | \$ 30.50  |
| Marvin, Douglas | 16-May-12 | Lux Res Dev discussion of potential purchasers and circumstances surrounding the sale of the assets. Attendees: A. Clark and D. Marvin (both KPMG).                     | 0.2   | \$550 | \$ 110.00 |
| Clark, Antony   | 16-May-12 | RE - UK Senior Living Yielding I discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG). | 0.1   | \$305 | \$ 30.50  |
| Marvin, Douglas | 16-May-12 | RE - UK Senior Living Yielding I discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG). | 0.1   | \$550 | \$ 55.00  |
| McPhee, Douglas | 16-May-12 | Review information in preparation for meeting to discuss questions on Freightliner.   | 0.3   | \$950 | \$ 285.00 |
| McPhee, Douglas | 16-May-12 | Review information in preparation for meeting to discuss questions on Viridian.   | 0.3   | \$950 | \$ 285.00 |
| Clark, Antony   | 16-May-12 | Lusail discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).                           | 0.3   | \$305 | \$ 91.50  |
| Marvin, Douglas | 16-May-12 | Lusail discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).                           | 0.3   | \$550 | \$ 165.00 |
| Marvin, Douglas | 16-May-12 | Review of general valuation approach and output for various assets.   | 0.3   | \$550 | \$ 165.00 |
| McPhee, Douglas | 16-May-12 | US PE asset reviews - Jjill.  | 0.4   | \$950 | \$ 380.00 |
| McPhee, Douglas | 16-May-12 | US PE asset reviews - PODS.   | 0.4   | \$950 | \$ 380.00 |
| McPhee, Douglas | 16-May-12 | US PE asset reviews - Bijoux Ternier.   | 0.4   | \$950 | \$ 380.00 |

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March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| McPhee, Douglas   | 16-May-12 | US PE asset reviews - 3PD.   | 0.4   | \$950 | \$ 380.00 |
| Tewaag, Alexander | 16-May-12 | Varel review on preliminary valuation outcomes and interpretation of sector specialist input.  | 0.4   | \$405 | \$ 162.00 |
| Whitworth, Kylie  | 16-May-12 | Call to discuss progress on valuation of AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Bhuwania, Achal   | 16-May-12 | Call to discuss progress on valuation of AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Laflamme, Patrick | 16-May-12 | Preparation for Kick-off meeting with KPMG US valuation team regarding assets to be valued and initial views on proposed valuation methodology.                            | 0.5   | \$695 | \$ 347.50 |
| Laflamme, Patrick | 16-May-12 | Review of Lux Res Dev Aspen Valley Ranch valuation model template with J. Seidl and P. Laflamme (both KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Seidl, Johannes   | 16-May-12 | Review of Lux Res Dev Aspen Valley Ranch valuation model template with J. Seidl and P. Laflamme (both KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 16-May-12 | Lux Res Dev Aspen Valley Ranch property - Meeting with J. Seidl, P. Laflamme and T. Miller (all KPMG Atlanta) to discuss the market research and valuation results.        | 0.5   | \$695 | \$ 347.50 |
| Seidl, Johannes   | 16-May-12 | Lux Res Dev Aspen Valley Ranch property - Meeting with J. Seidl, P. Laflamme and T. Miller (all KPMG Atlanta) to discuss the market research and valuation results.        | 0.5   | \$550 | \$ 275.00 |
| Miller, Timothy   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Meeting with Patrick Laflamme, Johannes Seidl, and Timothy Miller (all KPMG Atlanta) to discuss the market research and valuation results. | 0.5   | \$305 | \$ 152.50 |
| Miller, Timothy   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Analysis of provided information for the Aspen Valley Ranch property.  | 0.5   | \$305 | \$ 152.50 |
| Bryan, Jessica    | 16-May-12 | Lux Res Dev (Italy) - prepare summary document including valuations, recent news and Joint Venture (JV) partner.   | 0.6   | \$405 | \$ 243.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Bryan, Jessica    | 16-May-12 | UK Senior Living - prepare summary document including valuations, recent news and Joint Venture (JV) partner.   | 0.6   | \$405 | \$ 243.00 |
| Bryan, Jessica    | 16-May-12 | CapitaLand India - prepare summary document including valuations, recent news and Joint Venture (JV) partners.  | 0.6   | \$405 | \$ 243.00 |
| Cameron, Lewis    | 16-May-12 | Preparation of Jjill summary based on market sources and information provided by management.  | 0.6   | \$305 | \$ 183.00 |
| Cameron, Lewis    | 16-May-12 | Preparation of Bijoux Terner summary based on market sources and information provided by management.  | 0.6   | \$305 | \$ 183.00 |
| Marvin, Douglas   | 16-May-12 | Riffa Discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).                  | 0.6   | \$550 | \$ 330.00 |
| Clark, Antony     | 16-May-12 | Riffa Discussion of potential purchasers and circumstances surrounding the sale of the asset. Attendees: A. Clark and D. Marvin (both KPMG).                  | 0.6   | \$305 | \$ 183.00 |
| Ferris, Steven    | 16-May-12 | Preparing questions on MoBay FY11 balance sheet and trial balance.  | 0.6   | \$550 | \$ 330.00 |
| Tewaag, Alexander | 16-May-12 | Comparison of market exposure of publicly listed peer companies vs. Varel - inclusion in the interim report.  | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander | 16-May-12 | Review Varel information on M&A environment and general sector outlook.   | 0.6   | \$405 | \$ 243.00 |
| Bryan, Jessica    | 16-May-12 | Arc Japan - prepare summary document including valuations, recent news and Joint Venture (JV) partner.  | 0.7   | \$405 | \$ 283.50 |
| Tewaag, Alexander | 16-May-12 | Review Idhasoft valuation information.  | 0.7   | \$405 | \$ 283.50 |
| Bhuwania, Achal   | 16-May-12 | Meeting with T Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Viridian. | 0.8   | \$695 | \$ 556.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Butani, Anish     | 16-May-12 | Meeting with T Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Viridian.      | 1.0   | \$550 | \$ 550.00 |
| McPhee, Douglas   | 16-May-12 | Meeting with T Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Viridian.      | 1.0   | \$950 | \$ 950.00 |
| Chapman, Timothy  | 16-May-12 | Discussion on Falcon/Moby tangible assets between B. McCabe (Arcapita), T. Chapman and S. Ferris (both KPMG).  | 0.8   | \$840 | \$ 672.00 |
| Ferris, Steven    | 16-May-12 | Discussion on Falcon/Moby tangible assets between B. McCabe (Arcapita), T. Chapman and S. Ferris (both KPMG).  | 0.8   | \$550 | \$ 440.00 |
| Butani, Anish     | 16-May-12 | Meeting with T. Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Freightliner. | 1.0   | \$550 | \$ 550.00 |
| McPhee, Douglas   | 16-May-12 | Meeting with T. Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Freightliner. | 1.0   | \$950 | \$ 950.00 |
| Bhuwania, Achal   | 16-May-12 | Meeting with T. Johnsen and M van Daele (both Arcapita) and D. McPhee, A. Bhuwania, A. Butani (all KPMG) to discuss information provided earlier for Freightliner. | 1.0   | \$695 | \$ 695.00 |
| Chapman, Timothy  | 16-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss the overview of Mobay and the underlying assets.  | 1.0   | \$840 | \$ 840.00 |
| Ferris, Steven    | 16-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss the overview of Mobay and the underlying assets.  | 1.0   | \$550 | \$ 550.00 |
| Laflamme, Patrick | 16-May-12 | Kick-off meeting with J. Seidl, P. Laflamme, T. Miller (all KPMG) to discuss project objectives and go-forward procedures.   | 1.0   | \$695 | \$ 695.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Seidl, Johannes   | 16-May-12 | Kick-off meeting with J. Seidl, P. Laflamme, T. Miller (all KPMG) to discuss project objectives and go-forward procedures.  | 1.0   | \$550 | \$ 550.00 |
| Miller, Timothy   | 16-May-12 | Kick-off meeting with J. Seidl, P. Laflamme, T. Miller (all KPMG) to discuss project objectives and go-forward procedures.  | 1.0   | \$305 | \$ 305.00 |
| Mueller, Natalja  | 16-May-12 | Review last twelve months (LTM) figures on US PE assets.  | 1.0   | \$550 | \$ 550.00 |
| Laflamme, Patrick | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Meeting with J. Seidl, P. Laflamme and T. Miller (all KPMG Atlanta) to discuss the creation of the real estate update for Aspen Valley Ranch. | 1.0   | \$695 | \$ 695.00 |
| Seidl, Johannes   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Meeting with J. Seidl, P. Laflamme and T. Miller (all KPMG Atlanta) to discuss the creation of the real estate update for Aspen Valley Ranch. | 1.0   | \$550 | \$ 550.00 |
| Miller, Timothy   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Meeting with J. Seidl, P. Laflamme and T. Miller (all KPMG Atlanta) to discuss the creation of the real estate update for Aspen Valley Ranch. | 1.0   | \$305 | \$ 305.00 |
| Seidl, Johannes   | 16-May-12 | Lux Res Dev Aspen Valley Ranch property - Analyses of provided information.   | 1.0   | \$550 | \$ 550.00 |
| Seidl, Johannes   | 16-May-12 | Lux Res Dev Aspen Valley Ranch property - Valuation based on provided information and KPMG market research.   | 1.0   | \$550 | \$ 550.00 |
| Marvin, Douglas   | 16-May-12 | Lusail - review of valuation model, consideration of key assumptions and drafting initial comments.   | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas   | 16-May-12 | Conference call with M. Strenger (KPMG) to discuss Lusail - including a review of valuation model, consideration of key assumptions and drafting initial comments.            | 1.0   | \$550 | \$ 550.00 |
| Strenger, Marc    | 16-May-12 | Conference call with D. Marvin (KPMG) to discuss Lusail - including a review of valuation model, consideration of key assumptions and drafting initial comments.              | 1.0   | \$343 | \$ 343.40 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Seidl, Johannes   | 16-May-12 | Development of valuation model template for Aspen and Fountains Real Estate assets.   | 1.0   | \$550 | \$ 550.00   |
| Iwasaki, Takuya   | 16-May-12 | Performed final engagement manager's review for report related to additional request by KPMG UK related to TMK 3 - Property No.11, TMK 4, and TMK 5 prepared by T. Kanemoto (senior associate) and uploaded to the data room for KPMG UK team's review. | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane     | 16-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.  | 1.3   | \$695 | \$ 903.50   |
| Tewaag, Alexander | 16-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.  | 1.3   | \$405 | \$ 526.50   |
| Tewaag, Alexander | 16-May-12 | Idhasoft comparison of market exposure (historical revenue and EBITDA) of publicly listed peer companies vs. Varel.   | 1.3   | \$405 | \$ 526.50   |
| Cameron, Lewis    | 16-May-12 | Extended analysis on selected comparables for PODS.   | 1.5   | \$305 | \$ 457.50   |
| Laflamme, Patrick | 16-May-12 | Review of documents and information provided for US based assets to be valued to determine project objectives and go-forward plans.   | 1.5   | \$695 | \$ 1,042.50 |
| Marvin, Douglas   | 16-May-12 | Agreement of go-forward procedures with overseas member firms, reviewing relevant research documents and providing to member firms as part of the go-forward procedure.   | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 16-May-12 | Continue research on transaction multiples for Varel.   | 1.5   | \$405 | \$ 607.50   |
| Tewaag, Alexander | 16-May-12 | Idhasoft assessment of impact of different discount rates on the present enterprise value.  | 1.7   | \$405 | \$ 688.50   |
| Tewaag, Alexander | 16-May-12 | Comparison of market exposure (historical revenue and EBITDA) of publicly listed peer companies vs. Varel.  | 1.8   | \$405 | \$ 729.00   |
| Butani, Anish     | 16-May-12 | Review the comparable company analysis for Freightliner.  | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis    | 16-May-12 | Continue issue matrix work for various Real Estate businesses.  | 1.2   | \$305 | \$ 366.00   |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Cameron, Lewis    | 16-May-12 | Preparation of agenda for meeting, drafting summary documents to discuss in the Real Estate meeting.   | 0.8   | \$305 | \$ 244.00   |
| Kanemoto, Terumic | 16-May-12 | Preparing the reports related to TMK IV and V before the engagement manager's (T. Iwasaki) review.   | 2.0   | \$405 | \$ 810.00   |
| Macauley, Philip  | 16-May-12 | Analysis of comparable evidence and subsequent valuation of TMK 4 within the Arc Japan portfolio.  | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip  | 16-May-12 | Continue research into comparable market evidence and analysis around the proposed business plan/cashflows put forward by Arcapita.  | 2.0   | \$840 | \$ 1,680.00 |
| Miller, Timothy   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Verify salient facts using public sources for valuation of the Aspen Valley Ranch property based on provided information and KPMG market research. | 2.0   | \$305 | \$ 610.00   |
| Miller, Timothy   | 16-May-12 | Lux Res Dev Aspen Valley Ranch -Valuation of the Aspen Valley Ranch property based on provided information and KPMG market research.   | 2.0   | \$305 | \$ 610.00   |
| Mueller, Natalja  | 16-May-12 | Meeting to discuss first view on initial valuation progress for PODS, Jjill, 3PD and Bijoux Turner with J. O'Neill and N. Mueller (both KPMG).                                     | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane     | 16-May-12 | Meeting to discuss first view on initial valuation progress for PODS, Jjill, 3PD and Bijoux Turner with J. O'Neill and N. Mueller (both KPMG).                                     | 2.0   | \$695 | \$ 1,390.00 |
| O'Neill, Jane     | 16-May-12 | Review of 3PD comparable companies analysis.   | 2.2   | \$695 | \$ 1,529.00 |
| Webb, Daniel      | 16-May-12 | Analysis of KPMG Japan's updated review of 3rd party valuations and market analysis relating to Arc Japan.   | 2.2   | \$405 | \$ 891.00   |
| O'Neill, Jane     | 16-May-12 | Review of Tensar comparable companies analysis.  | 2.3   | \$695 | \$ 1,598.50 |
| Ferris, Steven    | 16-May-12 | Prepare draft summary of issues report for partner discussion session for Falcon/Moby.   | 2.4   | \$550 | \$ 1,320.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Butani, Anish    | 16-May-12 | Prepare calculation of Through the Cycle for Freightliner.  | 2.5   | \$550 | \$ 1,375.00 |
| Cameron, Lewis   | 16-May-12 | In depth CoTrans analysis for Jjill. Looking at deal conditions and the impact on price.  | 2.5   | \$305 | \$ 762.50   |
| Clark, Antony    | 16-May-12 | Review of Real Estate assets in advance of discussions with D. Marvin (KPMG) to discuss potential purchasers and circumstances surrounding the sale of the asset. | 2.3   | \$305 | \$ 701.50   |
| Miller, Timothy  | 16-May-12 | Lux Res Dev Aspen Valley Ranch - Conduct market research for valuation of the Aspen Valley Ranch property based on provided information and KPMG market research. | 2.5   | \$305 | \$ 762.50   |
| O'Neill, Jane    | 16-May-12 | Review of Tensar Discounted Cash Flow (DCF) analysis.   | 2.6   | \$695 | \$ 1,807.00 |
| Bhuwania, Achal  | 16-May-12 | Preparation ahead of meeting with the deal team - list of clarifications, information required etc for Freightliner.  | 2.9   | \$695 | \$ 2,015.50 |
| Webb, Daniel     | 16-May-12 | Review Arc Japan information received from KPMG Japan.  | 2.7   | \$405 | \$ 1,093.50 |
| Whitworth, Kylie | 16-May-12 | Continuation of valuation analysis for Dalkia.  | 2.7   | \$550 | \$ 1,485.00 |
| Butani, Anish    | 16-May-12 | Continue to review and identify comparables for Freightliner.   | 3.0   | \$550 | \$ 1,650.00 |
| Lau, Christopher | 16-May-12 | Beta analysis for Viridian and its competitors as well as running the Weighted Average Cost Of Capital (WACC) model.  | 3.0   | \$305 | \$ 915.00   |
| Whitworth, Kylie | 16-May-12 | Continuation of preparation of valuation analysis for Dalkia.   | 3.1   | \$550 | \$ 1,705.00 |
| Marvin, Douglas  | 16-May-12 | Preparation and review of valuation model for Head Office.  | 3.2   | \$550 | \$ 1,760.00 |
| Mueller, Natalja | 16-May-12 | Initial valuation review of various US PE Assets between J. O'Neill and N. Mueller (both KPMG).   | 3.1   | \$550 | \$ 1,705.00 |
| O'Neill, Jane    | 16-May-12 | Initial valuation review of various US PE Assets between J. O'Neill and N. Mueller (both KPMG).   | 3.1   | \$695 | \$ 2,154.50 |

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| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja   | 16-May-12 | Continue initial valuation review of various US PE Assets between J. O'Neill and N. Mueller (both KPMG).   | 0.9   | \$550 | \$ 495.00   |
| O'Neill, Jane      | 16-May-12 | Continue initial valuation review of various US PE Assets between J. O'Neill and N. Mueller (both KPMG).   | 0.9   | \$695 | \$ 625.50   |
| Bhuwania, Achal    | 16-May-12 | Senior Manager review of the valuation papers, business plan and related information provided for Varel.   | 3.9   | \$695 | \$ 2,710.50 |
| Bhuwania, Achal    | 16-May-12 | Continue to perform Senior Manager review of the valuation papers, business plan and related information provided for Varel.                         | 0.2   | \$695 | \$ 139.00   |
| Boobis, Suzanne    | 17-May-12 | Check on Intralinks and eRoom for updated valuation documents for various assets.  | 0.2   | \$405 | \$ 81.00    |
| Connell, Brian     | 17-May-12 | Call to discuss comparable companies for CEPL with B. Connell and M. Kastavunis (all KPMG).  | 0.2   | \$550 | \$ 110.00   |
| Kastavunis, Marina | 17-May-12 | Call to discuss comparable companies for CEPL with B. Connell and M. Kastavunis (all KPMG).  | 0.2   | \$550 | \$ 110.00   |
| McPhee, Douglas    | 17-May-12 | Review of Lusail building information.   | 0.2   | \$950 | \$ 190.00   |
| Chapman, Timothy   | 17-May-12 | Review Falcon/Moby tangible asset information received.  | 0.3   | \$840 | \$ 252.00   |
| Webb, Daniel       | 17-May-12 | Meeting with W. Gray (KPMG) relating to the preparation and assembly of data for input into the valuation schedules for Japanese residential assets. | 0.3   | \$405 | \$ 121.50   |
| Gray, William      | 17-May-12 | Meeting with D. Webb (KPMG) relating to the preparation and assembly of data for input into the valuation schedules for Japanese residential assets. | 0.3   | \$550 | \$ 165.00   |
| Marvin, Douglas    | 17-May-12 | Reviewing initial information and considering valuation of asset for Lux Res Dev (Castello).   | 0.3   | \$550 | \$ 165.00   |
| McPhee, Douglas    | 17-May-12 | Review of Head Office building valuation information.  | 0.3   | \$950 | \$ 285.00   |
| Boobis, Suzanne    | 17-May-12 | Updated Lux Res Dev asset summary sheet with new information from US office.   | 0.4   | \$405 | \$ 162.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate  | Amount    |
|---------------------|-----------|---|-------|-------|-----------|
| Bryan, Jessica      | 17-May-12 | Call to review and discuss CapitaLand India (NavIndia) 3rd party valuation and valuation approach. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG).   | 0.4   | \$405 | \$ 162.00 |
| Haridasan, Pharidas | 17-May-12 | Call to review and discuss CapitaLand India (NavIndia) 3rd party valuation and valuation approach. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG).   | 0.4   | \$200 | \$ 80.00  |
| Marvin, Douglas     | 17-May-12 | Call to review and discuss CapitaLand India (NavIndia) 3rd party valuation and valuation approach. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG).   | 0.4   | \$550 | \$ 220.00 |
| Shah, Tejas         | 17-May-12 | Call to review and discuss CapitaLand India (NavIndia) 3rd party valuation and valuation approach. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG).   | 0.4   | \$150 | \$ 60.00  |
| Clark, Antony       | 17-May-12 | Drafting summary Real Estate valuation memorandum for Arc Japan.  | 0.4   | \$305 | \$ 122.00 |
| Clark, Antony       | 17-May-12 | Drafting summary Real Estate valuation memorandum for UK Senior Living Yielding I.  | 0.4   | \$305 | \$ 122.00 |
| Jachim, Nick        | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$890 | \$ 356.00 |
| Jordan, Erik        | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$800 | \$ 320.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name               | Date      | Description   | Hours | Rate  | Amount    |
|--------------------|-----------|---|-------|-------|-----------|
| Kraemer, John-Fran | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$305 | \$ 122.00 |
| Cameron, Lewis     | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$305 | \$ 122.00 |
| Juckes, Daniel     | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$550 | \$ 220.00 |
| Mueller, Natalja   | 17-May-12 | Bijoux - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas    | 17-May-12 | Review various Real Estate assets.  | 0.4   | \$550 | \$ 220.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Bhuwania, Achal   | 17-May-12 | Discussion with B. Lundstrom (Arcapita) on the assumptions of the Varel business plan and valuation. Attendees: B. Lundstrom (Arcapita), A. Bhuwania (KPMG), K. Kian Huat (KPMG), A. Tewaag (KPMG). | 0.5   | \$695 | \$ 347.50 |
| Tewaag, Alexander | 17-May-12 | Discussion with B. Lundstrom (Arcapita) on the assumptions of the Varel business plan and valuation. Attendees: B. Lundstrom (Arcapita), A. Bhuwania (KPMG), K. Kian Huat (KPMG), A. Tewaag (KPMG). | 0.5   | \$405 | \$ 202.50 |
| Khoo, Kian Huat   | 17-May-12 | Discussion with B. Lundstrom (Arcapita) on the assumptions of the Varel business plan and valuation. Attendees: B. Lundstrom (Arcapita), A. Bhuwania (KPMG), K. Kian Huat (KPMG), A. Tewaag (KPMG). | 0.5   | \$550 | \$ 275.00 |
| Chapman, Timothy  | 17-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss progression of Falcon/Moby tangibles work performed to date.   | 0.5   | \$840 | \$ 420.00 |
| Ferris, Steven    | 17-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss progression of Falcon/Moby tangibles work performed to date.   | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 17-May-12 | Aspen Valley Ranch - Call to discuss initial valuation and market for asset. Attendees: P. Laflamme, D. Marvin, T. Miller, J. Seidl (all KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Marvin, Douglas   | 17-May-12 | Aspen Valley Ranch - Call to discuss initial valuation and market for asset. Attendees: P. Laflamme, D. Marvin, T. Miller, J. Seidl (all KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Miller, Timothy   | 17-May-12 | Aspen Valley Ranch - Call to discuss initial valuation and market for asset. Attendees: P. Laflamme, D. Marvin, T. Miller, J. Seidl (all KPMG).   | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes   | 17-May-12 | Aspen Valley Ranch - Call to discuss initial valuation and market for asset. Attendees: P. Laflamme, D. Marvin, T. Miller, J. Seidl (all KPMG).   | 0.5   | \$550 | \$ 275.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name           | Date      | Description  | Hours | Rate  | Amount    |
|----------------|-----------|--|-------|-------|-----------|
| Ferris, Steven | 17-May-12 | High level review of Falcon/Moby tangibles purchase orders & photographs for completeness.   | 0.6   | \$550 | \$ 330.00 |
| Jachim, Nick   | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$890 | \$ 534.00 |
| Juckes, Daniel | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$550 | \$ 330.00 |
| Cameron, Lewis | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$305 | \$ 183.00 |
| Jordan, Erik   | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$800 | \$ 480.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount    |
|--------------------|-----------|--|-------|-------|-----------|
| Kraemer, John-Fran | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$305 | \$ 183.00 |
| Mueller, Natalja   | 17-May-12 | Jjill - Continuation of discussion surrounding American retail market and its outlook. Brought American team up to speed with our initial analysis and thoughts. Laid out initial plans for tasks going forward between teams with N. Mueller; D. Juckes; L. Cameron (All KPMG); J. Kraemer; E. Jordan; N. Jachim (All KPMG US). | 0.6   | \$550 | \$ 330.00 |
| Marvin, Douglas    | 17-May-12 | Bahrain Bay I - reviewing information and preparing initial valuation.   | 0.6   | \$550 | \$ 330.00 |
| Marvin, Douglas    | 17-May-12 | Preparing the Head Office valuation.   | 0.6   | \$550 | \$ 330.00 |
| O'Neill, Jane      | 17-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.   | 0.6   | \$695 | \$ 417.00 |
| Tewaag, Alexander  | 17-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.   | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander  | 17-May-12 | Adjustment of output graphs for Varel.   | 0.6   | \$405 | \$ 243.00 |
| Clark, Antony      | 17-May-12 | Preparation of summary Real Estate valuation sheet for CapitaLand India (Navindia).  | 0.7   | \$305 | \$ 213.50 |
| Marvin, Douglas    | 17-May-12 | Review and revise the Lusail valuation model and draft initial manager comments.   | 0.7   | \$550 | \$ 385.00 |
| Marvin, Douglas    | 17-May-12 | Review Castello Di Casole and Aspen Valley Ranch - potential market and marketability of asset.  | 0.7   | \$550 | \$ 385.00 |
| Tewaag, Alexander  | 17-May-12 | Review of new information from call with B. Lundstrom (Arcapita) and assess the impact on Varel valuation.   | 0.7   | \$405 | \$ 283.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| McPhee, Douglas   | 17-May-12 | Detailed review of Private Equity and VC Portfolio assets.   | 1.2   | \$950 | \$ 1,140.00 |
| Whitworth, Kylie  | 17-May-12 | Review new Dalkia valuation information provided by client.  | 0.8   | \$550 | \$ 440.00   |
| Macauley, Philip  | 17-May-12 | Review information in preparation for meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets. | 0.5   | \$840 | \$ 420.00   |
| Tewaag, Alexander | 17-May-12 | Prepare sensitivity analysis on EBITDA levels (implementation and interpretation) for Varel.   | 0.9   | \$405 | \$ 364.50   |
| Cameron, Lewis    | 17-May-12 | Discuss Jjill comparable transactions with N. Mueller and L. Cameron (both KPMG).  | 1.0   | \$305 | \$ 305.00   |
| Mueller, Natalja  | 17-May-12 | Discuss Jjill comparable transactions with N. Mueller and L. Cameron (both KPMG).  | 1.0   | \$550 | \$ 550.00   |
| McPhee, Douglas   | 17-May-12 | Valuation methodology meeting to discuss AGUD valuation and associated assumptions with D McPhee and K. Whitworth (both KPMG).                           | 1.0   | \$950 | \$ 950.00   |
| Whitworth, Kylie  | 17-May-12 | Valuation methodology meeting to discuss AGUD valuation and associated assumptions with D McPhee and K. Whitworth (both KPMG).                           | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 17-May-12 | Review of Bijoux comparable company analysis.  | 1.3   | \$695 | \$ 903.50   |
| Berg, Antony      | 17-May-12 | Discuss key valuation issues and next steps on the US PE assets with A. Berg, J. O'Neill and N. Mueller (all KPMG).                                      | 1.2   | \$695 | \$ 834.00   |
| Mueller, Natalja  | 17-May-12 | Discuss key valuation issues and next steps on the US PE assets with A. Berg, J. O'Neill and N. Mueller (all KPMG).                                      | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane     | 17-May-12 | Discuss key valuation issues and next steps on the US PE assets with A. Berg, J. O'Neill and N. Mueller (all KPMG).                                      | 1.2   | \$695 | \$ 834.00   |
| Berg, Antony      | 17-May-12 | Discuss LTM figures with A. Berg and N. Mueller on US PE assets (both KPMG).   | 1.2   | \$695 | \$ 834.00   |
| Mueller, Natalja  | 17-May-12 | Discuss LTM figures with A. Berg and N. Mueller on US PE assets (both KPMG).   | 1.2   | \$550 | \$ 660.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Clark, Antony      | 17-May-12 | Prepare RE - Lux Res Dev summary sheets write up.  | 1.2   | \$305 | \$ 366.00   |
| Mueller, Natalja   | 17-May-12 | Discuss details and timing on next steps regarding US PE assets with J. O'Neill and N. Mueller (both KPMG).                        | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane      | 17-May-12 | Discuss details and timing on next steps regarding US PE assets with J. O'Neill and N. Mueller (both KPMG).                        | 1.2   | \$695 | \$ 834.00   |
| Shah, Tejas        | 17-May-12 | Review of CapitaLand (NavIndia) 3rd party valuation report.  | 1.3   | \$150 | \$ 195.00   |
| Tewaag, Alexander  | 17-May-12 | Prepare for upcoming call including review of debt, business plan assumptions, and other open issues for Varel.                    | 1.3   | \$405 | \$ 526.50   |
| Kastavunis, Marina | 17-May-12 | Research Comparable Companies for CEPL.  | 1.4   | \$550 | \$ 770.00   |
| Bhuwania, Achal    | 17-May-12 | Meeting between K. Whitworth and A. Bhuwania (both KPMG) to discuss AGUD valuation and associated assumptions.                     | 1.5   | \$695 | \$ 1,042.50 |
| Whitworth, Kylie   | 17-May-12 | Meeting between K. Whitworth and A. Bhuwania (both KPMG) to discuss AGUD valuation and associated assumptions.                     | 1.5   | \$550 | \$ 825.00   |
| Whitworth, Kylie   | 17-May-12 | Continuation of Discounted Cash Flow (DCF) analysis for Dalkia.  | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane      | 17-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Idhasoft.                                      | 1.6   | \$695 | \$ 1,112.00 |
| Tewaag, Alexander  | 17-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Idhasoft.                                      | 1.6   | \$405 | \$ 648.00   |
| Butani, Anish      | 17-May-12 | Prepare discounted cash flow analysis for Freightliner.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish      | 17-May-12 | Review and prepare initial finding on Honiton.   | 2.0   | \$550 | \$ 1,100.00 |
| Kraemer, John-Fran | 17-May-12 | Research on potential U.S. financial buyers for Jjill.   | 2.0   | \$305 | \$ 610.00   |
| Laflamme, Patrick  | 17-May-12 | Review of documents and information provided, valuation template, and subject data coordination/organization for Fountains assets. | 2.0   | \$695 | \$ 1,390.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Lau, Christopher | 17-May-12 | Analysis of appropriate risk premium, country premium and cost of debt that will apply to Viridians asset. | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip | 17-May-12 | Analysis of comparable evidence and subsequent valuation of TMK 5 within the Arc Japan portfolio.          | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip | 17-May-12 | Revise the draft CEE Residential valuation following further market research/inputs.                       | 2.0   | \$840 | \$ 1,680.00 |
| Marvin, Douglas  | 17-May-12 | Reviewing and revising Riffa valuation model and considering comparable data on sales, costs etc.          | 2.0   | \$550 | \$ 1,100.00 |
| Quirk, Patrick   | 17-May-12 | Research on potential U.S. strategic buyers for Bijoux.  | 2.1   | \$305 | \$ 640.50   |
| Quirk, Patrick   | 17-May-12 | Continue research on potential U.S. strategic buyers for Bijoux.   | 1.9   | \$305 | \$ 579.50   |
| O'Neill, Jane    | 17-May-12 | Review of Jill comparable companies analysis.  | 2.1   | \$695 | \$ 1,459.50 |
| Bhuwania, Achal  | 17-May-12 | Consider the relevant comparables and benchmarks relevant for the valuation for Freightliner.              | 2.3   | \$695 | \$ 1,598.50 |
| Cameron, Lewis   | 17-May-12 | Analyzing and updating comparable company models for a number of assets and upload to e-room.              | 2.4   | \$305 | \$ 732.00   |
| Webb, Daniel     | 17-May-12 | Preparation of draft valuation report for Arc Japan.   | 2.5   | \$405 | \$ 1,012.50 |
| Whitworth, Kylie | 17-May-12 | Preparation of preliminary overview slides for Dalkia.   | 2.5   | \$550 | \$ 1,375.00 |
| Cameron, Lewis   | 17-May-12 | In depth CoTrans analysis and reviewing deal conditions and the impact on price for Bijoux Turner.         | 2.6   | \$305 | \$ 793.00   |
| Bhuwania, Achal  | 17-May-12 | Review the relevant comparables and benchmarks relevant for the Viridian valuation.                        | 2.7   | \$695 | \$ 1,876.50 |
| O'Neill, Jane    | 17-May-12 | Review of Jill Discounted Cash Flow (DCF) analysis.  | 2.7   | \$695 | \$ 1,876.50 |
| O'Neill, Jane    | 17-May-12 | Review of PODS comparable companies analysis.  | 2.9   | \$695 | \$ 2,015.50 |
| Bryan, Jessica   | 17-May-12 | Review of Navindia valuation model provided by client.   | 3.0   | \$405 | \$ 1,215.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Butani, Anish      | 17-May-12 | Prepare initial finding on Freightliner.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish      | 17-May-12 | Prepare discounted cash flow analysis for Honiton.   | 2.3   | \$550 | \$ 1,265.00 |
| Kraemer, John-Fran | 17-May-12 | Research on potential U.S. strategic buyers for Jjill.   | 3.0   | \$305 | \$ 915.00   |
| Williams, Gareth   | 17-May-12 | Review of progress and outstanding items on valuations and preparation for Tuesday's meeting with Arcapita and Rothschild.                 | 3.2   | \$840 | \$ 2,688.00 |
| Webb, Daniel       | 17-May-12 | Review of 3rd party Arc Japan valuations prior to inputting data in valuation model.   | 3.1   | \$405 | \$ 1,255.50 |
| Whitworth, Kylie   | 17-May-12 | Continuation of valuation analysis for Dalkia.   | 3.6   | \$550 | \$ 1,980.00 |
| Mueller, Natalja   | 17-May-12 | Prepare "issue matrix" in preparation for the internal meeting to discuss initial valuation on US PE assets.                               | 3.8   | \$550 | \$ 2,090.00 |
| Davidson, Philip   | 18-May-12 | Review valuation correspondences from D. Fletcher (KPMG) in respect of my capacity as consultation partner.                                | 0.1   | \$950 | \$ 95.00    |
| Ferris, Steven     | 18-May-12 | Telephone call with B. McCabe (Arcapita) regarding Falcon/Moby.  | 0.3   | \$550 | \$ 165.00   |
| Iwasaki, Takuya    | 18-May-12 | Reviewed the file "Project Antelope - Japan.docx" and provided comment to KPMG UK (HQ team).   | 0.4   | \$550 | \$ 220.00   |
| Chapman, Timothy   | 18-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss progression of tangibles work performed to date for Falcon/Moby.              | 0.5   | \$840 | \$ 420.00   |
| Ferris, Steven     | 18-May-12 | Call between T. Chapman and S. Ferris (both KPMG) to discuss progression of tangibles work performed to date for Falcon/Moby.              | 0.5   | \$550 | \$ 275.00   |
| Ferris, Steven     | 18-May-12 | Preparation of questions to Arcapita on Mobay trial balance / balance sheet and follow up on tangible purchase order totals.               | 0.5   | \$550 | \$ 275.00   |
| Marvin, Douglas    | 18-May-12 | Reviewing Real Estate workstream progress against go-forward procedures, updating and distributing go-forward procedure to the wider team. | 0.5   | \$550 | \$ 275.00   |
| McPhee, Douglas    | 18-May-12 | Review information related to Mobay.   | 0.5   | \$950 | \$ 475.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| McPhee, Douglas | 18-May-12 | Meeting to discuss key valuation related issues on Freightliner between D. McPhee and A Butani (both KPMG).                   | 0.5   | \$950 | \$ 475.00 |
| Butani, Anish   | 18-May-12 | Meeting to discuss key valuation related issues on Freightliner between D. McPhee and A Butani (both KPMG).                   | 0.5   | \$550 | \$ 275.00 |
| Butani, Anish   | 18-May-12 | Meeting to discuss key valuation related issues on Viridian between D. McPhee and A Butani (both KPMG).                       | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas | 18-May-12 | Meeting to discuss key valuation related issues on Viridian between D. McPhee and A Butani (both KPMG).                       | 0.5   | \$950 | \$ 475.00 |
| McPhee, Douglas | 18-May-12 | Review Tensar market background.  | 0.5   | \$950 | \$ 475.00 |
| McPhee, Douglas | 18-May-12 | Review of Lusail valuation information.   | 0.5   | \$950 | \$ 475.00 |
| Miller, Timothy | 18-May-12 | Analysis of Fountains data related to senior care facilities.   | 0.5   | \$305 | \$ 152.50 |
| Bhuwania, Achal | 18-May-12 | Prepare and analysis of Dalkia valuation.   | 0.6   | \$695 | \$ 417.00 |
| Cameron, Lewis  | 18-May-12 | Data analysis for Weighted Average Cost Of Capital (WACC) build up for PODS.  | 0.8   | \$305 | \$ 244.00 |
| Ferris, Steven  | 18-May-12 | Review tangible work and update summary report pre-partner discussion Falcon/Moby.  | 0.8   | \$550 | \$ 440.00 |
| Marvin, Douglas | 18-May-12 | Reviewing Head Office valuation and potential market data.  | 0.9   | \$550 | \$ 495.00 |
| Bryan, Jessica  | 18-May-12 | Research on Barwa Real Estate Company including financial statements, recent news and broker reports as it relates to Lusail. | 1.0   | \$405 | \$ 405.00 |
| Butani, Anish   | 18-May-12 | Review various industry issues relating to Freightliner.  | 1.0   | \$550 | \$ 550.00 |
| Cameron, Lewis  | 18-May-12 | Data analysis for Weighted Average Cost Of Capital (WACC) build up for Jjill.   | 1.0   | \$305 | \$ 305.00 |
| Cameron, Lewis  | 18-May-12 | Data analysis for Weighted Average Cost Of Capital (WACC) build up for Bijoux Ternier.  | 1.0   | \$305 | \$ 305.00 |
| Jachim, Nick    | 18-May-12 | Research on potential U.S. buyers for Bijoux.   | 1.0   | \$890 | \$ 890.00 |
| Butani, Anish   | 18-May-12 | Meeting to discuss key valuation related issues on Honiton between D. McPhee and A Butani (both KPMG).                        | 0.5   | \$550 | \$ 275.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| McPhee, Douglas  | 18-May-12 | Meeting to discuss key valuation related issues on Honiton between D. McPhee and A Butani (both KPMG).   | 1.0   | \$950 | \$ 950.00 |
| Mueller, Natalja | 18-May-12 | Review US PE assets outstanding key issues in the light of preparation for the meeting regarding same.   | 1.4   | \$550 | \$ 770.00 |
| Juckes, Daniel   | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Jjill valuation with V. Desai, N. Mueller and D. Juckes (all KPMG).                            | 0.6   | \$550 | \$ 330.00 |
| Desai, Viral     | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Jjill valuation with V. Desai, N. Mueller and D. Juckes (all KPMG).                            | 0.6   | \$840 | \$ 504.00 |
| Mueller, Natalja | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Jjill valuation with V. Desai, N. Mueller and D. Juckes (all KPMG).                            | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja | 18-May-12 | Review Jjill information in preparation for consultation with the concurrent partner.  | 0.4   | \$550 | \$ 220.00 |
| Berg, Antony     | 18-May-12 | Initial consultation with the concurrent partner to discuss status of PODS valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg   | 0.2   | \$695 | \$ 139.00 |
| Desai, Viral     | 18-May-12 | Initial consultation with the concurrent partner to discuss status of PODS valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg   | 0.6   | \$840 | \$ 504.00 |
| Mueller, Natalja | 18-May-12 | Initial consultation with the concurrent partner to discuss status of PODS valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg   | 0.6   | \$550 | \$ 330.00 |
| Berg, Antony     | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Tensar valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg | 0.2   | \$695 | \$ 139.00 |
| Desai, Viral     | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Tensar valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg | 0.6   | \$840 | \$ 504.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja  | 18-May-12 | Initial consultation with the concurrent partner to discuss status of Tensar valuation with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja  | 18-May-12 | Review Tensar information in preparation for consultation with the concurrent partner.   | 0.4   | \$550 | \$ 220.00 |
| Desai, Viral      | 18-May-12 | Bijoux - Initial consultation with the concurrent partner with V. Desai, N. Mueller and D. Juckes (all KPMG).  | 0.6   | \$840 | \$ 504.00 |
| Juckes, Daniel    | 18-May-12 | Bijoux - Initial consultation with the concurrent partner with V. Desai, N. Mueller and D. Juckes (all KPMG).  | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja  | 18-May-12 | Bijoux - Initial consultation with the concurrent partner with V. Desai, N. Mueller and D. Juckes (all KPMG).  | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja  | 18-May-12 | Review Bijoux information in preparation for consultation with the concurrent partner.   | 0.4   | \$550 | \$ 220.00 |
| Berg, Antony      | 18-May-12 | 3PD - initial consultation with the concurrent partner with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg                                 | 0.2   | \$695 | \$ 139.00 |
| Desai, Viral      | 18-May-12 | 3PD - initial consultation with the concurrent partner with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg                                 | 0.6   | \$840 | \$ 504.00 |
| Mueller, Natalja  | 18-May-12 | 3PD - initial consultation with the concurrent partner with V. Desai, N. Mueller and A. Berg (all KPMG). Partial attendance: A. Berg                                 | 0.6   | \$550 | \$ 330.00 |
| Mueller, Natalja  | 18-May-12 | Review 3PD information in preparation for consultation with the concurrent partner.  | 0.4   | \$550 | \$ 220.00 |
| Cameron, Lewis    | 18-May-12 | Data analysis for Weighted Average Cost Of Capital (WACC) build up for Tensar.   | 1.1   | \$305 | \$ 335.50 |
| Cameron, Lewis    | 18-May-12 | Extension of CoTrans analysis for Bijoux Turner.   | 1.1   | \$305 | \$ 335.50 |
| Marvin, Douglas   | 18-May-12 | Castello & Aspen - researching Joint Venture (JV) arrangements, Castello valuation model.  | 1.1   | \$550 | \$ 605.00 |
| Tewaag, Alexander | 18-May-12 | Prepare of Polygel summary slides based on extended forecast and simple forecast assumptions.  | 1.1   | \$405 | \$ 445.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Tewaag, Alexander  | 18-May-12 | Review various Polygel valuation information.  | 1.1   | \$405 | \$ 445.50   |
| Bryan, Jessica     | 18-May-12 | Calculation of land value based on the amount of land yet to be sold for Bahrain Bay I.  | 1.2   | \$405 | \$ 486.00   |
| Cameron, Lewis     | 18-May-12 | Data analysis for Weighted Average Cost Of Capital (WACC) build up for 3PD.  | 1.2   | \$305 | \$ 366.00   |
| Ferris, Steven     | 18-May-12 | Review of MoBay lease document and preparation of questions.   | 1.2   | \$550 | \$ 660.00   |
| Tewaag, Alexander  | 18-May-12 | Analysis and extension of Polygel forecast, based on specific trading assumptions in 2019.   | 1.3   | \$405 | \$ 526.50   |
| Tewaag, Alexander  | 18-May-12 | Review Idhasoft valuation information.   | 1.3   | \$405 | \$ 526.50   |
| O'Neill, Jane      | 18-May-12 | Review of treatment of intangible assets amortization for tax purposes.  | 1.4   | \$695 | \$ 973.00   |
| Webb, Daniel       | 18-May-12 | Continued preparation of draft valuation report for CEE Residential.   | 1.4   | \$405 | \$ 567.00   |
| Williams, Gareth   | 18-May-12 | Drafting a report on initial view on valuation and progress for all assets to share with the company, based on limited work completed to date, to be presented on Tuesday. | 1.4   | \$840 | \$ 1,176.00 |
| Laflamme, Patrick  | 18-May-12 | Research market comparable data including market surveys for Fountains.  | 1.5   | \$695 | \$ 1,042.50 |
| Marvin, Douglas    | 18-May-12 | Research regarding potential market & Joint Venture (JV) arrangements for CapitaLand (Navindia).   | 1.6   | \$550 | \$ 880.00   |
| O'Neill, Jane      | 18-May-12 | Review of Idhasoft Discounted Cash Flow (DCF) and analysis on value.   | 1.6   | \$695 | \$ 1,112.00 |
| Connell, Brian     | 18-May-12 | Discussion of comparable companies for CEPL with B. Connell and M. Kastavunis (both KPMG).   | 1.8   | \$550 | \$ 990.00   |
| Kastavunis, Marina | 18-May-12 | Discussion of comparable companies for CEPL with B. Connell and M. Kastavunis (both KPMG).   | 1.8   | \$550 | \$ 990.00   |
| O'Neill, Jane      | 18-May-12 | Review of CEPL key valuation issues.   | 1.8   | \$695 | \$ 1,251.00 |
| Tewaag, Alexander  | 18-May-12 | Revise the Polygel DCF model (normalization and implementation of extended forecast).  | 1.8   | \$405 | \$ 729.00   |
| Marvin, Douglas    | 18-May-12 | Research and review Lusail valuation metrics.  | 1.9   | \$550 | \$ 1,045.00 |

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| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja   | 18-May-12 | All US PE assets - discuss cost of debt with L. Cameron, J. O'Neill and N. Mueller (all KPMG).   | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane      | 18-May-12 | All US PE assets - discuss cost of debt with L. Cameron, J. O'Neill and N. Mueller (all KPMG).   | 2.0   | \$695 | \$ 1,390.00 |
| Cameron, Lewis     | 18-May-12 | All US PE assets - discuss cost of debt with L. Cameron, J. O'Neill and N. Mueller (all KPMG).   | 2.0   | \$305 | \$ 610.00   |
| Clark, Antony      | 18-May-12 | Review of Joint Venture (JV) agreement for RE - CapitaLand India (Navindia).   | 2.0   | \$305 | \$ 610.00   |
| Clark, Antony      | 18-May-12 | Senior Associate review of the RE - Head Office valuation.   | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher   | 18-May-12 | Review the current valuation slides of Freightliner's assets.  | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher   | 18-May-12 | Preparing the graphs and analysis relating to the Viridian's assets.   | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip   | 18-May-12 | Review and final conclusions relating to each of the 4 TMK valuations within the Arc Japan portfolio.  | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip   | 18-May-12 | Continue updating our draft CEE Residential valuation following further market research/inputs.  | 2.0   | \$840 | \$ 1,680.00 |
| Mueller, Natalja   | 18-May-12 | Revise Tensar valuation model based on the Lenders Case.   | 2.0   | \$550 | \$ 1,100.00 |
| Shah, Tejas        | 18-May-12 | NavIndia - Prepare for site visit by contacting real estate agents, finding relevant properties in the vicinity of property under valuation. | 2.0   | \$150 | \$ 300.00   |
| Bhuwania, Achal    | 18-May-12 | Consider the relevant comparables and benchmarks relevant for the valuation for Dalkia.  | 2.1   | \$695 | \$ 1,459.50 |
| Kastavunis, Marina | 18-May-12 | Research of comparable companies for CEPL.   | 2.1   | \$550 | \$ 1,155.00 |
| O'Neill, Jane      | 18-May-12 | Review of new documentation and analysis on value of LP including research on secondary PE transactions for VC portfolio.                    | 2.1   | \$695 | \$ 1,459.50 |

# EXHIBIT D1

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| O'Neill, Jane     | 18-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Idhasoft.  | 2.1   | \$695 | \$ 1,459.50 |
| Tewaag, Alexander | 18-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Idhasoft.  | 2.1   | \$405 | \$ 850.50   |
| Bhuwania, Achal   | 18-May-12 | Review the relevant comparables and benchmarks relevant for the valuation for Varel.   | 2.2   | \$695 | \$ 1,529.00 |
| Marvin, Douglas   | 18-May-12 | Manager review of the Bahrain Bay I valuation.   | 2.2   | \$550 | \$ 1,210.00 |
| O'Neill, Jane     | 18-May-12 | Review of CEPL comparable companies list and multiples.  | 2.2   | \$695 | \$ 1,529.00 |
| O'Neill, Jane     | 18-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.   | 2.4   | \$695 | \$ 1,668.00 |
| Tewaag, Alexander | 18-May-12 | Valuation related discussion between A. Tewaag and J. O'Neill (both KPMG) regarding Polygel.   | 2.4   | \$405 | \$ 972.00   |
| Butani, Anish     | 18-May-12 | Prepare and review the comparable transaction analysis for Freightliner.   | 2.5   | \$550 | \$ 1,375.00 |
| Whitworth, Kylie  | 18-May-12 | Continuation of valuation analysis for Dalkia.   | 2.6   | \$550 | \$ 1,430.00 |
| O'Neill, Jane     | 18-May-12 | Polygel - Review of Organic Titanates Discounted Cash Flow (DCF) analysis.   | 2.9   | \$695 | \$ 2,015.50 |
| Butani, Anish     | 18-May-12 | Continue Viridian valuation analysis.  | 3.0   | \$550 | \$ 1,650.00 |
| Jachim, Nick      | 18-May-12 | Research on potential U.S. buyers for Jjill.   | 3.0   | \$890 | \$ 2,670.00 |
| Lau, Christopher  | 18-May-12 | Review the current valuation slides of Honiton's assets.   | 1.7   | \$305 | \$ 518.50   |
| Lau, Christopher  | 18-May-12 | Preparing the graphs and analysis relating to the Honiton's assets.  | 1.3   | \$305 | \$ 396.50   |
| Quirk, Patrick    | 18-May-12 | Continue research on potential U.S. financial buyers for Jjill.  | 3.0   | \$305 | \$ 915.00   |
| Boobis, Suzanne   | 18-May-12 | Research online using resources such as Factiva, tender websites and construction news websites in order to identify the progress being made in Lusail in relation to various construction projects. | 3.1   | \$405 | \$ 1,255.50 |

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| Name                | Date      | Description  | Hours | Rate  | Amount      |
|---------------------|-----------|--|-------|-------|-------------|
| Bhuwania, Achal     | 18-May-12 | Consider the valuation approach along with the relevant comparables and benchmarks relevant for the valuation for Honiton.   | 3.2   | \$695 | \$ 2,224.00 |
| Webb, Daniel        | 18-May-12 | Preparation of draft valuation report for CEE Residential.   | 3.7   | \$405 | \$ 1,498.50 |
| Haridasan, Pharidas | 18-May-12 | NavIndia - Site visit to the property at Ghansoli, Navi Mumbai along with the representative from CapitaLand India Private Limited.  | 3.9   | \$200 | \$ 780.00   |
| Haridasan, Pharidas | 18-May-12 | NavIndia - Continue site visit to the property at Ghansoli, Navi Mumbai along with the representative from CapitaLand India Private Limited.   | 0.1   | \$200 | \$ 20.00    |
| Haridasan, Pharidas | 19-May-12 | NavIndia - Market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.   | 3.9   | \$200 | \$ 780.00   |
| Haridasan, Pharidas | 19-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.  | 3.9   | \$200 | \$ 780.00   |
| Haridasan, Pharidas | 19-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers, with P. Haridasan and T. Shah (both KPMG). | 0.2   | \$200 | \$ 40.00    |
| Shah, Tejas         | 19-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers, with P. Haridasan and T. Shah (both KPMG). | 3.9   | \$150 | \$ 585.00   |
| Shah, Tejas         | 19-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.  | 3.9   | \$150 | \$ 585.00   |

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| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Shah, Tejas         | 19-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.     | 0.2   | \$150 | \$ 30.00    |
| Williams, Gareth    | 20-May-12 | Review of report on initial view on valuation & progress for all assets to share with the company, based on limited work completed to date, to be presented on Tuesday. | 2.3   | \$840 | \$ 1,932.00 |
| Haridasan, Pharidas | 20-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.     | 3.1   | \$200 | \$ 620.00   |
| Haridasan, Pharidas | 20-May-12 | NavIndia - Continue market enquiry, meetings with real estate agents, visit to comparable properties and nearby developments and discussions with property dealers.     | 0.9   | \$200 | \$ 180.00   |
| Strenger, Marc      | 20-May-12 | Perform research for land comparables relating to the Headquarters site.  | 1.5   | \$343 | \$ 515.10   |
| Guy, Stephen        | 21-May-12 | PODS - Conference call with the US sector experts on marketability issues with S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).         | 0.2   | \$890 | \$ 178.00   |
| Jordan, Erik        | 21-May-12 | PODS - Conference call with the US sector experts on marketability issues with S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).         | 0.2   | \$800 | \$ 160.00   |
| Lysenko, Karol      | 21-May-12 | PODS - Conference call with the US sector experts on marketability issues with S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).         | 0.2   | \$550 | \$ 110.00   |
| Mueller, Natalja    | 21-May-12 | PODS - Conference call with the US sector experts on marketability issues with S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).         | 0.2   | \$550 | \$ 110.00   |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| O'Neill, Jane     | 21-May-12 | PODS - Conference call with the US sector experts on marketability issues with S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$695 | \$ 139.00 |
| Guy, Stephen      | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$890 | \$ 178.00 |
| Jordan, Erik      | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$800 | \$ 160.00 |
| Lysenko, Karol    | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$550 | \$ 110.00 |
| O'Neill, Jane     | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$695 | \$ 139.00 |
| Mueller, Natalja  | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - S. Guy, E. Jordan (KPMG US) and J. O'Neill, K. Lysenko and N. Mueller (KPMG UK).   | 0.2   | \$550 | \$ 110.00 |
| Tewaag, Alexander | 21-May-12 | Review Idhasoft restructuring report.   | 0.3   | \$405 | \$ 121.50 |
| Tewaag, Alexander | 21-May-12 | Review Polygel restructuring report.  | 0.3   | \$405 | \$ 121.50 |
| Whitworth, Kylie  | 21-May-12 | Continuation of research on comparable companies for Dalkia.  | 0.3   | \$550 | \$ 165.00 |
| Bryan, Jessica    | 21-May-12 | Nav India - call to discuss initial findings of market research on land and rent in the Ghansoli area of Navi Mumbai and relationship to Arcapita model. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$405 | \$ 162.00 |

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| Name                | Date      | Description   | Hours | Rate  | Amount    |
|---------------------|-----------|---|-------|-------|-----------|
| Haridasan, Pharidas | 21-May-12 | Nav India - call to discuss initial findings of market research on land and rent in the Ghansoli area of Navi Mumbai and relationship to Arcapita model. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$200 | \$ 80.00  |
| Marvin, Douglas     | 21-May-12 | Nav India - call to discuss initial findings of market research on land and rent in the Ghansoli area of Navi Mumbai and relationship to Arcapita model. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| Shah, Tejas         | 21-May-12 | Nav India - call to discuss initial findings of market research on land and rent in the Ghansoli area of Navi Mumbai and relationship to Arcapita model. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.4   | \$150 | \$ 60.00  |
| Mueller, Natalja    | 21-May-12 | General US PE Assets - preparation of a pack of back-up documents and analysis for the meeting with Arcapita on 22 May.   | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander   | 21-May-12 | Implementation of Discounted Cash Flow (DCF) future value calculation in the Polygel valuation model.   | 0.4   | \$405 | \$ 162.00 |
| Tewaag, Alexander   | 21-May-12 | Review Varel restructuring report.  | 0.4   | \$405 | \$ 162.00 |
| White, Jonathan     | 21-May-12 | Meeting between J. White, A. Bhuwania and K. Whitworth (all KPMG) to discuss update on the AGUD valuation.  | 0.5   | \$950 | \$ 475.00 |
| Whitworth, Kylie    | 21-May-12 | Meeting between J. White, A. Bhuwania and K. Whitworth (all KPMG) to discuss update on the AGUD valuation.  | 0.5   | \$550 | \$ 275.00 |
| Bhuwania, Achal     | 21-May-12 | Meeting between J. White, A. Bhuwania and K. Whitworth (all KPMG) to discuss update on the AGUD valuation.  | 0.5   | \$695 | \$ 347.50 |
| Bhuwania, Achal     | 21-May-12 | Reviewing valuation work done on Mobay.   | 0.5   | \$695 | \$ 347.50 |
| Bryan, Jessica      | 21-May-12 | CapitaLand India: draft correspondence to Indian member firm setting out specific details of market research required and go-forward procedure.   | 0.5   | \$405 | \$ 202.50 |

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| Name               | Date      | Description   | Hours | Rate  | Amount    |
|--------------------|-----------|---|-------|-------|-----------|
| Cook, James        | 21-May-12 | Research information relating to Fountains living care model.   | 0.5   | \$550 | \$ 275.00 |
| Ferris, Steven     | 21-May-12 | Review of Falcon / MoBay balance sheet exposure document provided by B. McCabe (Arcapita).  | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas    | 21-May-12 | Project call with company and advisers regarding Viridian and Freightliner. Attendees: D. McPhee, D. Fletcher and G. Williams (all KPMG).                               | 0.5   | \$950 | \$ 475.00 |
| Williams, Gareth   | 21-May-12 | Project call with company and advisers regarding Viridian and Freightliner. Attendees: D. McPhee, D. Fletcher and G. Williams (all KPMG).                               | 0.5   | \$840 | \$ 420.00 |
| Fletcher, David    | 21-May-12 | Project call with company and advisers regarding Viridian and Freightliner. Attendees: D. McPhee, D. Fletcher and G. Williams (all KPMG).                               | 0.5   | \$950 | \$ 475.00 |
| Bhuwania, Achal    | 21-May-12 | Review initial Discounted Cash Flow (DCF) analysis for Viridian.  | 0.6   | \$695 | \$ 417.00 |
| Cook, James        | 21-May-12 | Initial review of assisted care living subject assets for Fountains.  | 0.6   | \$550 | \$ 330.00 |
| Jachim, Nick       | 21-May-12 | Bijoux - Conference call with the US sector experts on marketability issues with N. Jachim, E. Jordan and J. Kraemer (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.6   | \$890 | \$ 534.00 |
| Kraemer, John-Fran | 21-May-12 | Bijoux - Conference call with the US sector experts on marketability issues with N. Jachim, E. Jordan and J. Kraemer (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.6   | \$305 | \$ 183.00 |
| Jordan, Erik       | 21-May-12 | Bijoux - Conference call with the US sector experts on marketability issues with N. Jachim, E. Jordan and J. Kraemer (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.6   | \$800 | \$ 480.00 |
| Mueller, Natalja   | 21-May-12 | Bijoux - Conference call with the US sector experts on marketability issues with N. Jachim, E. Jordan and J. Kraemer (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.6   | \$550 | \$ 330.00 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount    |
|----------------------|-----------|---|-------|-------|-----------|
| O'Neill, Jane        | 21-May-12 | Bijoux - Conference call with the US sector experts on marketability issues with N. Jachim, E. Jordan and J. Kraemer (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.6   | \$695 | \$ 417.00 |
| Tewaag, Alexander    | 21-May-12 | Review of Varel valuation questions for the call with management.   | 0.6   | \$405 | \$ 243.00 |
| Whitworth, Kylie     | 21-May-12 | Preparation of summary tables for analysis to date for Dalkia.  | 0.6   | \$550 | \$ 330.00 |
| Ferris, Steven       | 21-May-12 | Preparation for and call with B. McCabe (Arcapita) on MoBay lease.  | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane        | 21-May-12 | Review secondary LP transactions and pricing for VC portfolio.  | 0.7   | \$695 | \$ 486.50 |
| Tewaag, Alexander    | 21-May-12 | Update the DCF future value calculation in the Idhasoft valuation model.  | 0.7   | \$405 | \$ 283.50 |
| Whitworth, Kylie     | 21-May-12 | Meeting to discuss Dalkia valuation related points with N. Al Ansari (Arcapita). Attendees: A Bhuwania, K Whitworth and A Borkowska (all KPMG).                         | 0.8   | \$550 | \$ 440.00 |
| Bhuwania, Achal      | 21-May-12 | Meeting to discuss Dalkia valuation related points with N. Al Ansari (Arcapita). Attendees: A Bhuwania, K Whitworth and A Borkowska (all KPMG).                         | 0.8   | \$695 | \$ 556.00 |
| Borkowska, Alexander | 21-May-12 | Meeting to discuss Dalkia valuation related points with N. Al Ansari (Arcapita). Attendees: A Bhuwania, K Whitworth and A Borkowska (all KPMG).                         | 0.8   | \$405 | \$ 324.00 |
| Boobis, Suzanne      | 21-May-12 | Review of documentation in relation to land payments / rent payable on development land for Lusail.   | 0.8   | \$405 | \$ 324.00 |
| Boobis, Suzanne      | 21-May-12 | Research into company performance for RE-UK Senior Living Yielding I.   | 0.8   | \$405 | \$ 324.00 |
| Cameron, Lewis       | 21-May-12 | Updated documents on the eRoom for number of PE assets.   | 0.8   | \$305 | \$ 244.00 |
| Marvin, Douglas      | 21-May-12 | Reviewing and revising initial valuation for Lux Res Dev.   | 0.8   | \$550 | \$ 440.00 |
| Tewaag, Alexander    | 21-May-12 | Review Varel information in view of meeting on Tuesday.   | 0.8   | \$405 | \$ 324.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name               | Date      | Description  | Hours | Rate  | Amount    |
|--------------------|-----------|--|-------|-------|-----------|
| Jachim, Nick       | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - N. Jachim, J.F. Kraemer, E. Jordan (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.9   | \$890 | \$ 801.00 |
| Jordan, Erik       | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - N. Jachim, J.F. Kraemer, E. Jordan (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.9   | \$800 | \$ 720.00 |
| Kraemer, John-Fran | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - N. Jachim, J.F. Kraemer, E. Jordan (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.9   | \$305 | \$ 274.50 |
| Mueller, Natalja   | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - N. Jachim, J.F. Kraemer, E. Jordan (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.9   | \$550 | \$ 495.00 |
| O'Neill, Jane      | 21-May-12 | Conference call with UK and US KPMG professionals regarding marketability issues - N. Jachim, J.F. Kraemer, E. Jordan (KPMG US) and J. O'Neill and N. Mueller (KPMG UK). | 0.9   | \$695 | \$ 625.50 |
| Marvin, Douglas    | 21-May-12 | Preparing and revising valuation for Bahrain Bay I.  | 1.0   | \$550 | \$ 550.00 |
| White, Jonathan    | 21-May-12 | Review information in preparation for meetings regarding AGUD and Mobay.   | 0.5   | \$950 | \$ 475.00 |
| Boobis, Suzanne    | 21-May-12 | Research into recent news articles on business performance / real estate assets utilizing Factiva / internet search engines for RE UK Senior Living Yielding I.          | 1.1   | \$405 | \$ 445.50 |
| Whitworth, Kylie   | 21-May-12 | Continuation of valuation analysis for AGUD.   | 1.4   | \$550 | \$ 770.00 |
| Bhuwania, Achal    | 21-May-12 | Discussion of preliminary valuation analysis for AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 1.2   | \$695 | \$ 834.00 |
| Whitworth, Kylie   | 21-May-12 | Discussion of preliminary valuation analysis for AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 1.2   | \$550 | \$ 660.00 |
| Boobis, Suzanne    | 21-May-12 | Continue research into land values, construction costs, yields and rents for Lusail.   | 1.2   | \$405 | \$ 486.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| McPhee, Douglas  | 21-May-12 | Review valuation workstreams for all infrastructure assets.   | 1.2   | \$950 | \$ 1,140.00 |
| Mueller, Natalja | 21-May-12 | Bijoux - Prepare and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG). | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane    | 21-May-12 | Bijoux - Prepare and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG). | 1.2   | \$695 | \$ 834.00   |
| Bhuwania, Achal  | 21-May-12 | Reviewing initial Discounted Cash Flow (DCF) analysis performed for AGUD.   | 1.3   | \$695 | \$ 903.50   |
| Cameron, Lewis   | 21-May-12 | Further data pull for comps to evidence certain comparable factors for Jjill.   | 1.4   | \$305 | \$ 427.00   |
| Cook, James      | 21-May-12 | Fountains assisted care living market research.   | 1.4   | \$550 | \$ 770.00   |
| Marvin, Douglas  | 21-May-12 | Head Office valuation model amendments; inputting information and reviewing.  | 1.4   | \$550 | \$ 770.00   |
| Clark, Antony    | 21-May-12 | Research market information for RE - Bahrain Bay II.  | 1.5   | \$305 | \$ 457.50   |
| Miller, Timothy  | 21-May-12 | Fountains analysis of provided data related to senior care facilities.  | 1.5   | \$305 | \$ 457.50   |
| Marvin, Douglas  | 21-May-12 | Preparation of summary sheets for various assets for meeting on Tuesday.  | 1.8   | \$550 | \$ 990.00   |
| Bryan, Jessica   | 21-May-12 | Luxury Res Dev (Italy) research on market information including hotel data (occupancy, ADR) and villa information.                                | 2.0   | \$405 | \$ 810.00   |
| Mueller, Natalja | 21-May-12 | Prepare for discussion regarding key considerations and status-quo on the US PE assets as preparation for the meeting with Arcapita on 22 May.    | 0.3   | \$550 | \$ 165.00   |
| Bhuwania, Achal  | 21-May-12 | Review the additional information for Viridian provided by the deal team since Friday.  | 2.1   | \$695 | \$ 1,459.50 |
| Butani, Anish    | 21-May-12 | Continuation of valuation analysis for Viridian.  | 2.2   | \$550 | \$ 1,210.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Kanemoto, Terumic | 21-May-12 | Collecting candidate comparables' actual data such as operating expense ratios using "ToREIT" system, which is provided by Japanese property company to compare those of the properties owned by TMK III (No.11) and TMK IV with them and incorporate them to our report. | 2.1   | \$405 | \$ 850.50   |
| Mueller, Natalja  | 21-May-12 | PODS - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).   | 2.2   | \$550 | \$ 1,210.00 |
| O'Neill, Jane     | 21-May-12 | PODS - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).   | 2.2   | \$695 | \$ 1,529.00 |
| Mueller, Natalja  | 21-May-12 | 3PD - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).  | 2.2   | \$550 | \$ 1,210.00 |
| O'Neill, Jane     | 21-May-12 | 3PD - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).  | 2.2   | \$695 | \$ 1,529.00 |
| Marvin, Douglas   | 21-May-12 | Lusail valuation model amendments; inputting information and reviewing.   | 2.5   | \$550 | \$ 1,375.00 |
| Mueller, Natalja  | 21-May-12 | Jjill - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).  | 2.5   | \$550 | \$ 1,375.00 |
| O'Neill, Jane     | 21-May-12 | Jjill - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG).  | 2.5   | \$695 | \$ 1,737.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 21-May-12 | Tensar - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG). | 2.5   | \$550 | \$ 1,375.00 |
| O'Neill, Jane     | 21-May-12 | Tensar - Preparation and discuss key valuation consideration in preparation of Arcapita meeting on 22 May with J. O'Neill and N. Mueller (both KPMG). | 2.5   | \$695 | \$ 1,737.50 |
| Kanemoto, Terumic | 21-May-12 | Preparing the reports related to TMK IV and V before the engagement manager's (T. Iwasaki) review.  | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica    | 21-May-12 | Research on CapitaLand India marketing information relating to rental and capital rates.  | 3.0   | \$405 | \$ 1,215.00 |
| Cameron, Lewis    | 21-May-12 | Drafting initial financial tables and written report for Jjill.   | 3.1   | \$305 | \$ 945.50   |
| Laflamme, Patrick | 21-May-12 | Review of assisted care living subject assets for Fountains.  | 3.5   | \$695 | \$ 2,432.50 |
| Webb, Daniel      | 21-May-12 | Preparation of draft valuation report for Arc Japan.  | 3.9   | \$405 | \$ 1,579.50 |
| Webb, Daniel      | 21-May-12 | Reviewed KPMG Japan's analysis of the portfolio valuations for Arc Japan.   | 3.9   | \$405 | \$ 1,579.50 |
| Butani, Anish     | 21-May-12 | Continued valuation analysis for Honiton.   | 3.9   | \$550 | \$ 2,145.00 |
| Butani, Anish     | 21-May-12 | Continued valuation analysis for Honiton.   | 0.4   | \$550 | \$ 220.00   |
| Williams, Gareth  | 21-May-12 | Revise and finalize report and output for meeting with Arcapita and Rothschild on 22 May.   | 3.9   | \$840 | \$ 3,276.00 |
| Williams, Gareth  | 21-May-12 | Continue to revise and finalize report and output for meeting with Arcapita and Rothschild on 22 May.   | 0.7   | \$840 | \$ 588.00   |
| Modha, Nikhil     | 22-May-12 | Review NavIndia valuation methodology, capitalization rate, yield etc.  | 0.2   | \$290 | \$ 58.00    |
| Mueller, Natalja  | 22-May-12 | General US PE Assets - discussion in preparation for the meeting with Arcapita on 22 May with D. McPhee, J. O'Neill and N. Mueller (all KPMG).        | 0.3   | \$550 | \$ 165.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| McPhee, Douglas  | 22-May-12 | General US PE Assets - discussion in preparation for the meeting with Arcapita on 22 May with D. McPhee, J. O'Neill and N. Mueller (all KPMG).          | 0.3   | \$950 | \$ 285.00 |
| O'Neill, Jane    | 22-May-12 | General US PE Assets - discussion in preparation for the meeting with Arcapita on 22 May with D. McPhee, J. O'Neill and N. Mueller (all KPMG).          | 0.3   | \$695 | \$ 208.50 |
| Berg, Antony     | 22-May-12 | General US PE Assets - discussing external debt figures in preparation for the meeting with Arcapita on 22 May with N. Mueller and A. Berg (both KPMG). | 0.4   | \$695 | \$ 278.00 |
| Mueller, Natalja | 22-May-12 | General US PE Assets - discussing external debt figures in preparation for the meeting with Arcapita on 22 May with N. Mueller and A. Berg (both KPMG). | 0.4   | \$550 | \$ 220.00 |
| White, Jonathan  | 22-May-12 | Internal consultation session to discuss key valuation issues in relation to Honiton between J. White, A. Bhuwania and A. Butani (all KPMG).            | 0.4   | \$950 | \$ 380.00 |
| Bhuwania, Achal  | 22-May-12 | Internal consultation session to discuss key valuation issues in relation to Honiton between J. White, A. Bhuwania and A. Butani (all KPMG).            | 0.4   | \$695 | \$ 278.00 |
| Butani, Anish    | 22-May-12 | Internal consultation session to discuss key valuation issues in relation to Honiton between J. White, A. Bhuwania and A. Butani (all KPMG).            | 0.4   | \$550 | \$ 220.00 |
| Cameron, Lewis   | 22-May-12 | Discuss Jjill reporting structure with L. Cameron and N. Mueller (both KPMG).   | 0.4   | \$305 | \$ 122.00 |
| Mueller, Natalja | 22-May-12 | Discuss Jjill reporting structure with L. Cameron and N. Mueller (both KPMG).   | 0.4   | \$550 | \$ 220.00 |
| Mueller, Natalja | 22-May-12 | Prepare Jjill support on requested information/analysis details during the meeting with Arcapita on 22 May.   | 0.4   | \$550 | \$ 220.00 |
| Bhuwania, Achal  | 22-May-12 | Review initial Discounted Cash Flow (DCF) analysis for Freightliner.  | 0.5   | \$695 | \$ 347.50 |
| Cook, James      | 22-May-12 | Fountains - Continue to research information relating to the assisted care model.   | 0.5   | \$550 | \$ 275.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas   | 22-May-12 | Consideration of input assumptions for Bahrain Bay II and valuation methodology.  | 0.5   | \$550 | \$ 275.00 |
| Kato, Junya       | 22-May-12 | Performed engagement partner's review over the revised memos regarding the valuation methodologies of the properties in TMKIII, IV and V based on the additional information provided and requested by KPMG UK for updating analysis. | 0.8   | \$950 | \$ 760.00 |
| Mueller, Natalja  | 22-May-12 | Review Tensar reporting structure.  | 0.8   | \$550 | \$ 440.00 |
| Tewaag, Alexander | 22-May-12 | Prepare and analyze the new future value for Varel: Interpretation and preparation for internal discussions.  | 0.8   | \$405 | \$ 324.00 |
| Kanemoto, Terumic | 22-May-12 | Preparing the reports related to TMK III before the engagement manager's (T. Iwasaki) review.   | 0.9   | \$405 | \$ 364.50 |
| Clark, Antony     | 22-May-12 | Review and analysis of local market research specific to Bahrain Bay I.   | 1.0   | \$305 | \$ 305.00 |
| Lau, Christopher  | 22-May-12 | Review and prepare presentation of the Viridian report and various graphs.  | 1.0   | \$305 | \$ 305.00 |
| Marvin, Douglas   | 22-May-12 | Researching Lusail market information and comparables.  | 1.0   | \$550 | \$ 550.00 |
| McPhee, Douglas   | 22-May-12 | Valuation meeting preparation - review of positions/prep for company meeting.   | 0.7   | \$950 | \$ 665.00 |
| Mueller, Natalja  | 22-May-12 | General US PE Assets - preparation of a pack of back-up documents and analysis for the meeting with Arcapita on 22 May.   | 1.0   | \$550 | \$ 550.00 |
| White, Jonathan   | 22-May-12 | Review key valuation issues in relation to Honiton.   | 0.6   | \$950 | \$ 570.00 |
| Marvin, Douglas   | 22-May-12 | Considering and reviewing initial valuation for Lux Res Dev.  | 1.1   | \$550 | \$ 605.00 |
| Tewaag, Alexander | 22-May-12 | Prepare and analyze the new future value for Varel: Market multiple analysis.   | 1.1   | \$405 | \$ 445.50 |
| Bhuwania, Achal   | 22-May-12 | Review initial Discounted Cash Flow (DCF) analysis for Varel.   | 1.2   | \$695 | \$ 834.00 |
| Boobis, Suzanne   | 22-May-12 | Using forecast inflation and GDP growth rates, investigated subsequent effect the rates would have on different values for Lusail.  | 1.2   | \$405 | \$ 486.00 |

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Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Ferris, Steven    | 22-May-12 | Review MoBay letter of intent and prepare question list for B. McCabe (Arcapita).  | 1.2   | \$550 | \$ 660.00   |
| Boobis, Suzanne   | 22-May-12 | Continued research and review of legal documentation in relation to land payments / rent monies due for Lusail.  | 1.3   | \$405 | \$ 526.50   |
| Marvin, Douglas   | 22-May-12 | Review various assets in preparation for meeting with Arcapita management.   | 1.3   | \$550 | \$ 715.00   |
| Marvin, Douglas   | 22-May-12 | Review and revise the Bahrain Bay I valuation model.   | 1.3   | \$550 | \$ 715.00   |
| Tewaag, Alexander | 22-May-12 | Prepare and analyze the new future value for Varel: DCF analysis.  | 1.3   | \$405 | \$ 526.50   |
| Tewaag, Alexander | 22-May-12 | Review of comparable transactions for Idhasoft.  | 1.4   | \$405 | \$ 567.00   |
| Cameron, Lewis    | 22-May-12 | Further evidencing comparability for chosen Comparable Companies (CoCo's) for Jjill.   | 1.5   | \$305 | \$ 457.50   |
| Cameron, Lewis    | 22-May-12 | Initial work on through-the-cycle report slide for Jjill.  | 1.8   | \$305 | \$ 549.00   |
| Cameron, Lewis    | 22-May-12 | Initial report writing with focus on comparable company (CoCo's) section for Jjill.  | 1.9   | \$305 | \$ 579.50   |
| Butani, Anish     | 22-May-12 | Performed comparable company analysis for Honiton.   | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 22-May-12 | Performed cost of capital analysis for Honiton.  | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher  | 22-May-12 | Preparing the exit and future value template for Viridian in the report.   | 2.0   | \$305 | \$ 610.00   |
| Bhuwania, Achal   | 22-May-12 | Reviewing initial Discounted Cash Flow (DCF) analysis for Honiton.   | 2.4   | \$695 | \$ 1,668.00 |
| Boobis, Suzanne   | 22-May-12 | Researched information on GDP and inflation rates, and projected rates for rental and sales for background information for Lusail valuation.   | 2.1   | \$405 | \$ 850.50   |
| Kanemoto, Terumic | 22-May-12 | Analyzing the relationship gross floor area of the subject property with gross rentable area to confirm whether the rents based on the limited information written in the appraisal report are appropriate or not. | 2.3   | \$405 | \$ 931.50   |
| Laflamme, Patrick | 22-May-12 | Fountains - care model research and review/analysis of market data.  | 2.5   | \$695 | \$ 1,737.50 |

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Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| McPhee, Douglas  | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 2.6   | \$950 | \$ 2,470.00 |
| O'Neill, Jane    | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 2.6   | \$695 | \$ 1,807.00 |
| Macauley, Philip | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 0.1   | \$840 | \$ 84.00    |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Williams, Gareth | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 2.1   | \$840 | \$ 1,764.00 |
| Marvin, Douglas  | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 2.7   | \$550 | \$ 1,485.00 |
| Harris, David    | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhawania, G. Williams. | 3.0   | \$840 | \$ 2,520.00 |

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| Name            | Date      | Description   | Hours | Rate  | Amount      |
|-----------------|-----------|---|-------|-------|-------------|
| Lawrence, Jason | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuvania, G. Williams. | 3.0   | \$840 | \$ 2,520.00 |
| Fletcher, David | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuvania, G. Williams. | 3.0   | \$950 | \$ 2,850.00 |
| McPhee, Douglas | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuvania, G. Williams. | 3.9   | \$950 | \$ 3,705.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane    | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuwania, G. Williams. | 3.9   | \$695 | \$ 2,710.50 |
| Williams, Gareth | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuwania, G. Williams. | 3.9   | \$840 | \$ 3,276.00 |
| Bhuwania, Achal  | 22-May-12 | Continue meeting with Arcapita and Rothschild to run through progress and current thoughts on valuations of investments. Attendees: M. Chowdhury, E. Zainal, S. Dudley, M. Tan, H. Thompson, S. Croft, N. Mustafa, C. Combs, B. McCabe, T. Johnsen, A. Al-Shirawi (all Arcapita), D. McPhee, G. Williams, J. O'Neill (all KPMG), J. Deans, T. Smyth, P. Richards and S. Sethi (all Rothschild). Partial attendance: D. McPhee, J. O'Neill, P. Macauley, D. Marvin, D. Harris, J. Lawrence, D. Fletcher, A. Bhuwania, G. Williams. | 2.8   | \$695 | \$ 1,946.00 |

# EXHIBIT D1

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| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander   | 22-May-12 | Prepare and analyze Varel reports: Weighted Average Cost Of Capital (WACC), Coco analysis, sensitivity analysis and conclusion.   | 2.8   | \$405 | \$ 1,134.00 |
| Bryan, Jessica      | 22-May-12 | Lux Res Dev analysis of findings from KPMG Rome team and impact on model.   | 3.1   | \$405 | \$ 1,255.50 |
| Haridasan, Pharidas | 22-May-12 | Nav India – Analysis of market findings and research outputs related to land rates and rental rates in the Ghansoli area of Navi Mumbai and relationship to Arcapita model.   | 3.0   | \$200 | \$ 600.00   |
| Iwasaki, Takuya     | 22-May-12 | Performed final engagement manager's review for report related to additional request by KPMG UK related to TMK 3 - Property No.11, TMK 4, and TMK 5 prepared by T. Kanemoto (senior associate) with the new information provided and uploaded to the data room for KPMG UK team's review. | 3.4   | \$550 | \$ 1,870.00 |
| Butani, Anish       | 22-May-12 | Continued valuation analysis of Honiton.  | 3.9   | \$550 | \$ 2,145.00 |
| Webb, Daniel        | 22-May-12 | Continue to draft valuation report for Arc Japan.   | 3.9   | \$405 | \$ 1,579.50 |
| Webb, Daniel        | 22-May-12 | Continue to draft valuation report for Arc Japan.   | 3.9   | \$405 | \$ 1,579.50 |
| Clark, Antony       | 22-May-12 | Research and analysis of market data and trends for RE - Bahrain Bay I.   | 4.0   | \$305 | \$ 1,220.00 |
| Kastavunis, Marina  | 22-May-12 | Review of comparable companies for CEPL.  | 3.8   | \$550 | \$ 2,090.00 |
| Kastavunis, Marina  | 22-May-12 | Continue review of comparable companies for CEPL.   | 0.2   | \$550 | \$ 110.00   |
| Strenger, Marc      | 22-May-12 | Review new information uploaded to the confidential dataroom in respect of Riffa views and Lusail.  | 1.0   | \$343 | \$ 343.40   |
| Strenger, Marc      | 22-May-12 | Perform research for sales price comparables relating to Riffa Views.   | 1.5   | \$343 | \$ 515.10   |
| Marvin, Douglas     | 23-May-12 | Meeting on Lusail progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$550 | \$ 55.00    |
| Bryan, Jessica      | 23-May-12 | Meeting on Lusail progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$405 | \$ 40.50    |

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| Name            | Date      | Description  | Hours | Rate  | Amount   |
|-----------------|-----------|--|-------|-------|----------|
| Boobis, Suzanne | 23-May-12 | Meeting on Lusail progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                         | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 23-May-12 | Meeting on Lusail progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                         | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 23-May-12 | Meeting on Lux Res Dev progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                    | 0.1   | \$550 | \$ 55.00 |
| Bryan, Jessica  | 23-May-12 | Meeting on Lux Res Dev progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                    | 0.1   | \$405 | \$ 40.50 |
| Boobis, Suzanne | 23-May-12 | Meeting on Lux Res Dev progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                    | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 23-May-12 | Meeting on Lux Res Dev progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                    | 0.1   | \$305 | \$ 30.50 |
| Bryan, Jessica  | 23-May-12 | Meeting on RE UK Senior Living Yielding I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG). | 0.1   | \$405 | \$ 40.50 |
| Marvin, Douglas | 23-May-12 | Meeting on RE UK Senior Living Yielding I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG). | 0.1   | \$550 | \$ 55.00 |
| Boobis, Suzanne | 23-May-12 | Meeting on RE UK Senior Living Yielding I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG). | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 23-May-12 | Meeting on RE UK Senior Living Yielding I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG). | 0.1   | \$305 | \$ 30.50 |
| Bryan, Jessica  | 23-May-12 | Meeting on Bahrain Bay I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                  | 0.1   | \$405 | \$ 40.50 |
| Marvin, Douglas | 23-May-12 | Meeting on Bahrain Bay I progress status. Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).                  | 0.1   | \$550 | \$ 55.00 |

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Arcapita Bank B.S.C. (c)  
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| Name            | Date      | Description  | Hours | Rate  | Amount   |
|-----------------|-----------|--|-------|-------|----------|
| Boobis, Suzanne | 23-May-12 | Meeting on Bahrain Bay I progress status.<br>Attendees: A. Clark, D. Marvin, S. Boobis, J. Bryan<br>(all KPMG).  | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 23-May-12 | Meeting on Bahrain Bay I progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$305 | \$ 30.50 |
| Bryan, Jessica  | 23-May-12 | Meeting on Bahrain Bay II progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).   | 0.1   | \$405 | \$ 40.50 |
| Boobis, Suzanne | 23-May-12 | Meeting on Bahrain Bay II progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).   | 0.1   | \$405 | \$ 40.50 |
| Marvin, Douglas | 23-May-12 | Meeting on Bahrain Bay II progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).   | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 23-May-12 | Meeting on Bahrain Bay II progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).   | 0.1   | \$305 | \$ 30.50 |
| Bryan, Jessica  | 23-May-12 | Meeting on Head Office progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$405 | \$ 40.50 |
| Boobis, Suzanne | 23-May-12 | Meeting on Head Office progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$405 | \$ 40.50 |
| Marvin, Douglas | 23-May-12 | Meeting on Head Office progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$550 | \$ 55.00 |
| Clark, Antony   | 23-May-12 | Meeting on Head Office progress. Attendees: A.<br>Clark, D. Marvin, S. Boobis, J. Bryan (all KPMG).  | 0.1   | \$305 | \$ 30.50 |
| Clark, Antony   | 23-May-12 | Review RE Bahrain Bay II information.  | 0.1   | \$305 | \$ 30.50 |
| Clark, Antony   | 23-May-12 | Team meeting to discuss progress and plan for the<br>week with A. Harrower, D. Harris, A. Barton, K.<br>Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg,<br>N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J.<br>Peterson (all KPMG). | 0.2   | \$305 | \$ 61.00 |

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Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount    |
|--------------------|-----------|--|-------|-------|-----------|
| Modha, Nikhil      | 23-May-12 | NavIndia - Review of market research findings.   | 0.3   | \$290 | \$ 87.00  |
| Kastavunis, Marina | 23-May-12 | Call to discuss comparable companies for CEPL with B. Connell and M Kastavunis (both KPMG).  | 0.4   | \$550 | \$ 220.00 |
| Connell, Brian     | 23-May-12 | Call to discuss comparable companies for CEPL with B. Connell and M Kastavunis (both KPMG).  | 0.4   | \$550 | \$ 220.00 |
| Modha, Nikhil      | 23-May-12 | NavIndia - review the findings of market research.   | 0.5   | \$290 | \$ 145.00 |
| Tewaag, Alexander  | 23-May-12 | Continue to implement Discounted Cash Flow (DCF) future value calculation in the Idhasoft valuation model.   | 0.6   | \$405 | \$ 243.00 |
| Bhuwania, Achal    | 23-May-12 | Discussion with B. McCabe (Arcapita) regarding Letter of Intent regarding MoBay. KPMG Attendees: A. Bhuwania, S. Ferris and James Peterson (all KPMG).                         | 0.7   | \$695 | \$ 486.50 |
| Peterson, James    | 23-May-12 | Discussion with B. McCabe (Arcapita) regarding Letter of Intent regarding MoBay. KPMG Attendees: A. Bhuwania, S. Ferris and James Peterson (all KPMG).                         | 0.7   | \$550 | \$ 385.00 |
| Ferris, Steven     | 23-May-12 | Discussion with B. McCabe (Arcapita) regarding Letter of Intent regarding MoBay. KPMG Attendees: A. Bhuwania, S. Ferris and James Peterson (all KPMG).                         | 0.7   | \$550 | \$ 385.00 |
| Boobis, Suzanne    | 23-May-12 | Document research outcome into valuation background spreadsheet for Lusail.  | 0.7   | \$405 | \$ 283.50 |
| Marvin, Douglas    | 23-May-12 | Reviewing valuation model for CapitaLand India (Navindia).   | 0.7   | \$550 | \$ 385.00 |
| McPhee, Douglas    | 23-May-12 | Call with Rothschild to discuss progress on current valuations. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), T. Smyth, S. Sethi and J. Deans (all Rothschild). | 0.7   | \$950 | \$ 665.00 |
| O'Neill, Jane      | 23-May-12 | Call with Rothschild to discuss progress on current valuations. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), T. Smyth, S. Sethi and J. Deans (all Rothschild). | 0.7   | \$695 | \$ 486.50 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Williams, Gareth  | 23-May-12 | Call with Rothschild to discuss progress on current valuations. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), T. Smyth, S. Sethi and J. Deans (all Rothschild). | 0.7   | \$840 | \$ 588.00 |
| Bhuwania, Achal   | 23-May-12 | Review Falcon/Moby Letter of intent received by Arcapita from a potential buyer in 2011 and consider impact on valuation approach.   | 0.8   | \$695 | \$ 556.00 |
| Marvin, Douglas   | 23-May-12 | Nav India - discussion on building of the model and forecast assumptions. Attendees D. Marvin and J. Bryan (both KPMG).  | 0.8   | \$550 | \$ 440.00 |
| Bryan, Jessica    | 23-May-12 | Nav India - discussion on building of the model and forecast assumptions. Attendees D. Marvin and J. Bryan (both KPMG).  | 0.8   | \$405 | \$ 324.00 |
| O'Neill, Jane     | 23-May-12 | US PE assets - discuss key consideration points from the meeting on 22 May and exit valuation with J. O'Neill and N. Mueller (all KPMG).                                       | 0.8   | \$695 | \$ 556.00 |
| Mueller, Natalja  | 23-May-12 | US PE assets - discuss key consideration points from the meeting on 22 May and exit valuation with J. O'Neill and N. Mueller (all KPMG).                                       | 0.8   | \$550 | \$ 440.00 |
| Tewaag, Alexander | 23-May-12 | Continue to update the DCF future value calculation in the Polygel valuation model.  | 0.8   | \$405 | \$ 324.00 |
| Marvin, Douglas   | 23-May-12 | Reviewing new information and considering impact on valuation for Fountains.   | 0.9   | \$550 | \$ 495.00 |
| Marvin, Douglas   | 23-May-12 | Reviewing and assessing new information and updating valuation for Head Office.  | 0.9   | \$550 | \$ 495.00 |
| Boobis, Suzanne   | 23-May-12 | Continued work on researching background information via 3rd party valuations and country market reports for valuation and inputs for cash flow for Lusail.                    | 1.0   | \$405 | \$ 405.00 |
| Ferris, Steven    | 23-May-12 | Review information in preparation for Restructuring & Valuations full team status update meeting.  | 0.2   | \$550 | \$ 110.00 |
| Mueller, Natalja  | 23-May-12 | Jjill - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).   | 1.1   | \$550 | \$ 605.00 |
| Mueller, Natalja  | 23-May-12 | Tensar - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).  | 1.0   | \$550 | \$ 550.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 23-May-12 | PODS - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 23-May-12 | 3PD - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).  | 1.0   | \$550 | \$ 550.00   |
| White, Jonathan   | 23-May-12 | Review Honiton valuation of infrastructure assets.  | 1.0   | \$950 | \$ 950.00   |
| Marvin, Douglas   | 23-May-12 | Castello Di Casole - reviewing Lux Rev Dev valuation model and updating.  | 1.4   | \$550 | \$ 770.00   |
| Bhuwania, Achal   | 23-May-12 | Review initial results for exit valuation for Honiton.  | 1.5   | \$695 | \$ 1,042.50 |
| Marvin, Douglas   | 23-May-12 | Reviewing new Lusail information and updating valuation models.   | 1.5   | \$550 | \$ 825.00   |
| Boobis, Suzanne   | 23-May-12 | Review Lusail valuation methodology.  | 1.6   | \$405 | \$ 648.00   |
| Cook, James       | 23-May-12 | Fountains senior care facility cap rate analysis.   | 1.6   | \$550 | \$ 880.00   |
| O'Neill, Jane     | 23-May-12 | Review US PE assets in preparation for discussion of key consideration points from the meeting on 22 May and exit valuation.  | 0.8   | \$695 | \$ 556.00   |
| Bryan, Jessica    | 23-May-12 | Nav India - creating discounted cash flow model based on model supplied by Arcapita.  | 2.0   | \$405 | \$ 810.00   |
| Cameron, Lewis    | 23-May-12 | Continued through-the-cycle report writing for Jjill.   | 2.0   | \$305 | \$ 610.00   |
| Klagos, Timothy   | 23-May-12 | Jjill - Research on U.S. apparel retail industry.   | 2.0   | \$305 | \$ 610.00   |
| Lau, Christopher  | 23-May-12 | Drafting the Company Transactions (Cotrans) slides and comparability slides for the Viridian report.  | 2.0   | \$305 | \$ 610.00   |
| Shah, Tejas       | 23-May-12 | Nav India – Analysis of the findings of market research on land and rent in the Ghansoli area of Navi Mumbai and relationship to Arcapita model, preparing the site visit report. | 2.0   | \$150 | \$ 300.00   |
| Cameron, Lewis    | 23-May-12 | Extended cost of debt and Weighted Average Cost Of Capital (WACC) templates for several PE assets.  | 2.1   | \$305 | \$ 640.50   |
| Bhuwania, Achal   | 23-May-12 | Review the Freightliner updated information (Business Plan and budgets) since last Friday.  | 2.3   | \$695 | \$ 1,598.50 |
| Tewaag, Alexander | 23-May-12 | Draft Idhasoft valuation outcome, key considerations and open issues.   | 2.3   | \$405 | \$ 931.50   |

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| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Cook, James         | 23-May-12 | Fountains research in senior care facility market.  | 2.4   | \$550 | \$ 1,320.00 |
| Boobis, Suzanne     | 23-May-12 | Continued to input into cash flow spreadsheet and background information tab. Started to calculate estimated growth rates and concluded figures for rentals / land values / construction costs for Lusail.                        | 2.2   | \$405 | \$ 891.00   |
| Marvin, Douglas     | 23-May-12 | Building initial comp set and obtaining comp data for the UK Senior Living Yielding I assets.   | 2.8   | \$550 | \$ 1,540.00 |
| Tewaag, Alexander   | 23-May-12 | Deep analysis of micro cap peers for Idhasoft.  | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica      | 23-May-12 | Nav India - analysis on market information collected and inputting information in order to analyze historical trends to form a view on forecast.  | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish       | 23-May-12 | Performed background search of comparable transactions for Freightliner.  | 3.2   | \$550 | \$ 1,760.00 |
| Butani, Anish       | 23-May-12 | Performed cost of capital analysis for Freightliner.  | 3.0   | \$550 | \$ 1,650.00 |
| Haridasan, Pharidas | 23-May-12 | Nav India – Analysis of market findings and research outputs related to land rates and rental rates in the Ghansoli area of Navi Mumbai and relationship to Arcapita model, preparation of deliverables and internal discussions. | 3.0   | \$200 | \$ 600.00   |
| Jachim, Nick        | 23-May-12 | Jjill research on U.S. apparel retail industry.   | 3.0   | \$890 | \$ 2,670.00 |
| Laflamme, Patrick   | 23-May-12 | Fountains senior care facility financial metric analysis and review of base model.  | 3.0   | \$695 | \$ 2,085.00 |
| Lau, Christopher    | 23-May-12 | Draft the Weighted Average Cost Of Capital (WACC) slides and CoCos slide in the report for Viridian.  | 3.0   | \$305 | \$ 915.00   |
| Cook, James         | 23-May-12 | Fountains - Senior care facility financial metric analysis.   | 3.2   | \$550 | \$ 1,760.00 |
| Whitworth, Kylie    | 23-May-12 | Continuation of valuation analysis on AGUD.   | 3.4   | \$550 | \$ 1,870.00 |
| Clark, Antony       | 23-May-12 | Valuation analysis and review of RE - Bahrain Bay I model.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony       | 23-May-12 | Continue valuation analysis and review of RE - Bahrain Bay I model.   | 1.0   | \$305 | \$ 305.00   |

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| Name            | Date      | Description  | Hours | Rate  | Amount   |
|-----------------|-----------|--|-------|-------|----------|
| Marvin, Douglas | 24-May-12 | Conference call to discuss market comparables for Lusail. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).   | 0.1   | \$550 | \$ 55.00 |
| Boobis, Suzanne | 24-May-12 | Conference call to discuss market comparables for Lusail. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).   | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 24-May-12 | Conference call to discuss market comparables for Lusail. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).   | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 24-May-12 | Call with Arcapita team to obtain further background information for Bahrain Bay I. Attendees: D. Marvin, A Clark, S. Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.1   | \$550 | \$ 55.00 |
| Boobis, Suzanne | 24-May-12 | Call with Arcapita team to obtain further background information for Bahrain Bay I. Attendees: D. Marvin, A Clark, S. Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 24-May-12 | Call with Arcapita team to obtain further background information for Bahrain Bay I. Attendees: D. Marvin, A Clark, S. Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 24-May-12 | Review Bahrain Bay I market comparables.   | 0.1   | \$550 | \$ 55.00 |
| Boobis, Suzanne | 24-May-12 | Conference call to discuss market comparables for Head Office. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).  | 0.1   | \$405 | \$ 40.50 |
| Clark, Antony   | 24-May-12 | Conference call to discuss market comparables for Head Office. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).  | 0.1   | \$305 | \$ 30.50 |
| Marvin, Douglas | 24-May-12 | Conference call to discuss market comparables for Head Office. Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).  | 0.1   | \$550 | \$ 55.00 |
| Marvin, Douglas | 24-May-12 | Conference call to discuss market comparables for Bahrain Bay II: Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).   | 0.1   | \$550 | \$ 55.00 |

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Arcapita Bank B.S.C. (c)  
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| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| Boobis, Suzanne | 24-May-12 | Conference call to discuss market comparables for Bahrain Bay II: Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).  | 0.1   | \$405 | \$ 40.50  |
| Clark, Antony   | 24-May-12 | Conference call to discuss market comparables for Bahrain Bay II: Attendees: S. Boobis, D. Marvin and A. Clark (all KPMG).  | 0.1   | \$305 | \$ 30.50  |
| Boobis, Suzanne | 24-May-12 | Call with Arcapita team to obtain further background information on Bahrain Bay II. Attendees: D. Marvin, A Clark, S Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.2   | \$405 | \$ 81.00  |
| Clark, Antony   | 24-May-12 | Call with Arcapita team to obtain further background information on Bahrain Bay II. Attendees: D. Marvin, A Clark, S Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.2   | \$305 | \$ 61.00  |
| Marvin, Douglas | 24-May-12 | Call with Arcapita team to obtain further background information on Bahrain Bay II. Attendees: D. Marvin, A Clark, S Boobis (all KPMG) and R. Hatam, L. Amin (both Arcapita). | 0.2   | \$550 | \$ 110.00 |
| Khoo, Kian Huat | 24-May-12 | Idhasoft discussion on forecast assumptions and current trading with Z. Ahmend (Arcapita).  | 0.2   | \$550 | \$ 110.00 |
| Khoo, Kian Huat | 24-May-12 | Polygel discussion on forecast assumptions and current trading with Z. Ahmend (Arcapita).   | 0.2   | \$550 | \$ 110.00 |
| Barton, Ashley  | 24-May-12 | Discussion on market and approach to future potential value for PODS. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                    | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony    | 24-May-12 | Discussion on market and approach to future potential value for PODS. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                    | 0.3   | \$695 | \$ 208.50 |
| Lysenko, Karol  | 24-May-12 | Discussion on market and approach to future potential value for PODS. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                    | 0.3   | \$550 | \$ 165.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja  | 24-May-12 | Discussion on market and approach to future potential value for PODS. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                       | 0.3   | \$550 | \$ 165.00 |
| Barton, Ashley    | 24-May-12 | Discussion on market and approach to future potential value for Tensar. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                     | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony      | 24-May-12 | Discussion on market and approach to future potential value for Tensar. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                     | 0.3   | \$695 | \$ 208.50 |
| Lysenko, Karol    | 24-May-12 | Discussion on market and approach to future potential value for Tensar. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                     | 0.3   | \$550 | \$ 165.00 |
| Mueller, Natalja  | 24-May-12 | Discussion on market and approach to future potential value for Tensar. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                                     | 0.3   | \$550 | \$ 165.00 |
| Marvin, Douglas   | 24-May-12 | Call with Arcapita team to obtain further background information for the Head Office assets. Attendees: D. Marvin, A Clark (both KPMG) and R. Hatam and L. Amin (both Arcapita). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony     | 24-May-12 | Call with Arcapita team to obtain further background information for the Head Office assets. Attendees: D. Marvin, A Clark (both KPMG) and R. Hatam and L. Amin (both Arcapita). | 0.3   | \$305 | \$ 91.50  |
| Cook, James       | 24-May-12 | Fountains - Call to discuss the status of the data provided. Attendees: P. Laflamme, J. Cook, T. Miller, J. Seidl (all KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 24-May-12 | Fountains - Call to discuss the status of the data provided. Attendees: P. Laflamme, J. Cook, T. Miller, J. Seidl (all KPMG).  | 0.5   | \$695 | \$ 347.50 |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Miller, Timothy  | 24-May-12 | Fountains - Call to discuss the status of the data provided. Attendees: P. Laflamme, J. Cook, T. Miller, J. Seidl (all KPMG).                            | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes  | 24-May-12 | Fountains - Call to discuss the status of the data provided. Attendees: P. Laflamme, J. Cook, T. Miller, J. Seidl (all KPMG).                            | 0.5   | \$550 | \$ 275.00 |
| Guy, Stephen     | 24-May-12 | Discussion and review of marketability matters for PODS.   | 0.3   | \$890 | \$ 267.00 |
| Guy, Stephen     | 24-May-12 | Discussion and review of marketability matters for 3PD.  | 0.3   | \$890 | \$ 267.00 |
| Guy, Stephen     | 24-May-12 | Discussion and review of marketability matters for Tensar.   | 0.3   | \$890 | \$ 267.00 |
| Marvin, Douglas  | 24-May-12 | Preparing initial model for UK Senior Living Yielding I.   | 0.3   | \$550 | \$ 165.00 |
| Barton, Ashley   | 24-May-12 | Discussion on market and approach to future potential value for 3PD. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                | 0.4   | \$405 | \$ 162.00 |
| Lysenko, Karol   | 24-May-12 | Discussion on market and approach to future potential value for 3PD. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                | 0.4   | \$550 | \$ 220.00 |
| Mueller, Natalja | 24-May-12 | Discussion on market and approach to future potential value for 3PD. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).                | 0.4   | \$550 | \$ 220.00 |
| Clark, Antony    | 24-May-12 | Conference call regarding valuation methodology for Lusail. Attendees: A. Clark, D. Marvin, S. Boobis, (all KPMG), R. Hatam and L. Amin (both Arcapita). | 0.4   | \$305 | \$ 122.00 |
| Marvin, Douglas  | 24-May-12 | Conference call regarding valuation methodology for Lusail. Attendees: A. Clark, D. Marvin, S. Boobis, (all KPMG), R. Hatam and L. Amin (both Arcapita). | 0.4   | \$550 | \$ 220.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Boobis, Suzanne  | 24-May-12 | Conference call regarding valuation methodology for Lusail. Attendees: A. Clark, D. Marvin, S. Boobis, (all KPMG), R. Hatam and L. Amin (both Arcapita).  | 0.4   | \$405 | \$ 162.00 |
| Berg, Antony     | 24-May-12 | Meeting between K. Lysenko and A. Berg (both KPMG) to discuss capital structure post restructuring for Tensar.  | 0.5   | \$695 | \$ 347.50 |
| Lysenko, Karol   | 24-May-12 | Meeting between K. Lysenko and A. Berg (both KPMG) to discuss capital structure post restructuring for Tensar.  | 0.5   | \$550 | \$ 275.00 |
| Bhuwania, Achal  | 24-May-12 | All assets - Discussion on consistency points referring to exit valuation with A. Bhuwania and N. Mueller (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Mueller, Natalja | 24-May-12 | All assets - Discussion on consistency points referring to exit valuation with A. Bhuwania and N. Mueller (both KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Bhuwania, Achal  | 24-May-12 | Call with M. Pollard (Arcapita) to discuss information outstanding for the valuation of Honiton. Attendees: A. Bhuwania and A. Butani (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Butani, Anish    | 24-May-12 | Call with M. Pollard (Arcapita) to discuss information outstanding for the valuation of Honiton. Attendees: A. Bhuwania and A. Butani (both KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne  | 24-May-12 | Review valuation methodology for various assets.  | 0.5   | \$405 | \$ 202.50 |
| Boobis, Suzanne  | 24-May-12 | Review Bahraini assets valuation methodology, any available comparable evidence and 3rd party valuations.   | 0.5   | \$405 | \$ 202.50 |
| Bryan, Jessica   | 24-May-12 | Nav India - call to discuss final version of findings of market research including land prices, monthly rent and market yields as well as KPMG Mumbai's view on the position of asset within these findings. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.5   | \$405 | \$ 202.50 |

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| Name                | Date      | Description   | Hours | Rate  | Amount    |
|---------------------|-----------|---|-------|-------|-----------|
| Haridasan, Pharidas | 24-May-12 | Nav India - call to discuss final version of findings of market research including land prices, monthly rent and market yields as well as KPMG Mumbai's view on the position of asset within these findings. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.5   | \$200 | \$ 100.00 |
| Marvin, Douglas     | 24-May-12 | Nav India - call to discuss final version of findings of market research including land prices, monthly rent and market yields as well as KPMG Mumbai's view on the position of asset within these findings. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Shah, Tejas         | 24-May-12 | Nav India - call to discuss final version of findings of market research including land prices, monthly rent and market yields as well as KPMG Mumbai's view on the position of asset within these findings. Attendees: D. Marvin, P. Haridasan, J. Bryan and T. Shah (all KPMG). | 0.5   | \$150 | \$ 75.00  |
| McPhee, Douglas     | 24-May-12 | Prepare for project call with K. Miller (Gibson Dunn) to discuss progress on valuation reports.   | 0.5   | \$950 | \$ 475.00 |
| McPhee, Douglas     | 24-May-12 | Prepare for Deal Funding/Valuation discussion with company.   | 0.5   | \$950 | \$ 475.00 |
| McPhee, Douglas     | 24-May-12 | Call with A&M to discuss funding requirements on specific assets. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), C. Combs (Arcapita) and M. Kvarda (A&M).   | 0.5   | \$950 | \$ 475.00 |
| O'Neill, Jane       | 24-May-12 | Call with A&M to discuss funding requirements on specific assets. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), C. Combs (Arcapita) and M. Kvarda (A&M).   | 0.5   | \$695 | \$ 347.50 |
| Williams, Gareth    | 24-May-12 | Call with A&M to discuss funding requirements on specific assets. Attendees: J. O'Neill, D. McPhee and G. Williams (all KPMG), C. Combs (Arcapita) and M. Kvarda (A&M).   | 0.5   | \$840 | \$ 420.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| McPhee, Douglas   | 24-May-12 | Call with Gibson Dunn to discuss progress on valuation reports. Attendees: J. O'Neill, G. Williams and D. McPhee (all KPMG) and K. Miller (Gibson Dunn). | 0.5   | \$950 | \$ 475.00 |
| O'Neill, Jane     | 24-May-12 | Call with Gibson Dunn to discuss progress on valuation reports. Attendees: J. O'Neill, G. Williams and D. McPhee (all KPMG) and K. Miller (Gibson Dunn). | 0.5   | \$695 | \$ 347.50 |
| Williams, Gareth  | 24-May-12 | Call with Gibson Dunn to discuss progress on valuation reports. Attendees: J. O'Neill, G. Williams and D. McPhee (all KPMG) and K. Miller (Gibson Dunn). | 0.5   | \$840 | \$ 420.00 |
| Marvin, Douglas   | 24-May-12 | Reviewing CapitaLand India (Navindia) valuation model and making amendments.   | 0.6   | \$550 | \$ 330.00 |
| Marvin, Douglas   | 24-May-12 | Reviewing Lux Res Dev valuation model and making amendments.   | 0.7   | \$550 | \$ 385.00 |
| Marvin, Douglas   | 24-May-12 | Reviewing Bahrain Bay II valuation model and making amendments.  | 0.7   | \$550 | \$ 385.00 |
| Bhuwania, Achal   | 24-May-12 | Meeting to discuss preliminary valuation outputs on AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).   | 0.8   | \$695 | \$ 556.00 |
| Whitworth, Kylie  | 24-May-12 | Meeting to discuss preliminary valuation outputs on AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).   | 0.8   | \$550 | \$ 440.00 |
| Cameron, Lewis    | 24-May-12 | Research for industry reports on market outlook for Tensar.  | 0.8   | \$305 | \$ 244.00 |
| Bhuwania, Achal   | 24-May-12 | Consider impact of the information provided in relation to offers received on valuation approach for Honiton.  | 0.9   | \$695 | \$ 625.50 |
| Tewaag, Alexander | 24-May-12 | Review of Idhasoft valuation model.  | 0.9   | \$405 | \$ 364.50 |
| Boobis, Suzanne   | 24-May-12 | Meeting between D. Marvin and S. Boobis (both KPMG) to review Lusail valuation and work completed so far.  | 1.0   | \$405 | \$ 405.00 |
| Marvin, Douglas   | 24-May-12 | Meeting between D. Marvin and S. Boobis (both KPMG) to review Lusail valuation and work completed so far.  | 1.0   | \$550 | \$ 550.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Bryan, Jessica    | 24-May-12 | Discussion on building of the Lux Res Dev model for Villas. Attendees D. Marvin and J. Bryan (both KPMG).                 | 1.0   | \$405 | \$ 405.00 |
| Marvin, Douglas   | 24-May-12 | Discussion on building of the Lux Res Dev model for Villas. Attendees D. Marvin and J. Bryan (both KPMG).                 | 1.0   | \$550 | \$ 550.00 |
| Bryan, Jessica    | 24-May-12 | Nav India - updating analysis on forecast based on feedback from discussions with KPMG Mumbai.                            | 1.0   | \$405 | \$ 405.00 |
| Cook, James       | 24-May-12 | Fountains - Meeting with T. Miller, P. Laflamme and J. Cook (all KPMG) regarding the valuation of the Fountains Property. | 1.0   | \$550 | \$ 550.00 |
| Laflamme, Patrick | 24-May-12 | Fountains - Meeting with T. Miller, P. Laflamme and J. Cook (all KPMG) regarding the valuation of the Fountains Property. | 1.0   | \$695 | \$ 695.00 |
| Miller, Timothy   | 24-May-12 | Fountains - Meeting with T. Miller, P. Laflamme and J. Cook (all KPMG) regarding the valuation of the Fountains Property. | 1.0   | \$305 | \$ 305.00 |
| Marvin, Douglas   | 24-May-12 | Reviewing Bahrain Bay I valuation model and making amendments.  | 1.0   | \$550 | \$ 550.00 |
| Miller, Timothy   | 24-May-12 | Create document for items for further discussion regarding the Aspen Valley Ranch valuation.                              | 1.0   | \$305 | \$ 305.00 |
| Tracey, Ryan      | 24-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters, for PODS.         | 1.0   | \$305 | \$ 305.00 |
| Tracey, Ryan      | 24-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters, for 3PD.          | 1.0   | \$305 | \$ 305.00 |
| Tracey, Ryan      | 24-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters, for Tensar.       | 1.0   | \$305 | \$ 305.00 |
| Bhuwania, Achal   | 24-May-12 | Discussion on current and future value for Varel with A. Bhuwania and A. Tewaag (both KPMG).                              | 1.1   | \$695 | \$ 764.50 |
| Tewaag, Alexander | 24-May-12 | Discussion on current and future value for Varel with A. Bhuwania and A. Tewaag (both KPMG).                              | 1.1   | \$405 | \$ 445.50 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Bhuwania, Achal   | 24-May-12 | Review initial results for exit valuation for Dalkia.  | 1.2   | \$695 | \$ 834.00 |
| Bhuwania, Achal   | 24-May-12 | Review initial results on exit valuation for Freightliner.   | 1.2   | \$695 | \$ 834.00 |
| Cameron, Lewis    | 24-May-12 | Initial research into comparable funds and their trading history for VC portfolio.   | 1.2   | \$305 | \$ 366.00 |
| Tewaag, Alexander | 24-May-12 | Further analysis of past M&A transactions in the organic titanates market for Polygel.   | 1.2   | \$405 | \$ 486.00 |
| McPhee, Douglas   | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.0   | \$950 | \$ 950.00 |
| Lau, Christopher  | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.0   | \$305 | \$ 305.00 |
| Bhuwania, Achal   | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$695 | \$ 903.50 |
| Butani, Anish     | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$550 | \$ 715.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Cameron, Lewis    | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$305 | \$ 396.50 |
| Ferris, Steven    | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$550 | \$ 715.00 |
| Mueller, Natalja  | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$550 | \$ 715.00 |
| O'Neill, Jane     | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$695 | \$ 903.50 |
| Tewaag, Alexander | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general.<br>Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$405 | \$ 526.50 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Whitworth, Kylie  | 24-May-12 | Discussion concerning progress and timetable for work related to all assets and project in general. Attendees: L. Cameron; K. Whitworth; N. Mueller; C. Lau; A. Butani; D. McPhee, A. Tewaag; S. Ferris; J. O'Neill, A. Bhuwania (all KPMG). Partial attendance: C. Lau | 1.3   | \$550 | \$ 715.00   |
| Marvin, Douglas   | 24-May-12 | Reviewing the Lusail valuation model and making amendments.   | 1.4   | \$550 | \$ 770.00   |
| O'Neill, Jane     | 24-May-12 | Discussion on future value and current valuation for Idhasoft with J. O'Neill and A. Tewaag (both KPMG).  | 1.4   | \$695 | \$ 973.00   |
| Tewaag, Alexander | 24-May-12 | Discussion on future value and current valuation for Idhasoft with J. O'Neill and A. Tewaag (both KPMG).  | 1.4   | \$405 | \$ 567.00   |
| Mueller, Natalja  | 24-May-12 | US PE assets - review cost of debt based on comparable companies and sense check with the actual cost of debt of the target.  | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica    | 24-May-12 | Lux Res Dev - research on recent hotel transaction in the Tuscany area.   | 1.6   | \$405 | \$ 648.00   |
| Cameron, Lewis    | 24-May-12 | Updated Weighted Average Cost Of Capital (WACC) models for several PE assets to include exit assumptions analysis.  | 1.6   | \$305 | \$ 488.00   |
| Cameron, Lewis    | 24-May-12 | Prepare CoCo's model containing multiples and key ratios for Fountains.   | 1.6   | \$305 | \$ 488.00   |
| Tewaag, Alexander | 24-May-12 | Implementation of standardized multi - period Discounted Cash Flow (DCF) future value calculation in the Idhasoft valuation model.  | 1.6   | \$405 | \$ 648.00   |
| Cameron, Lewis    | 24-May-12 | Further work on senior debt cost analysis using corporate bond data.  | 1.2   | \$305 | \$ 366.00   |
| Cameron, Lewis    | 24-May-12 | Analysis of several PE assets cost of senior debt.  | 0.5   | \$305 | \$ 152.50   |
| O'Neill, Jane     | 24-May-12 | Discussion on future value and current valuation for Polygel with J. O'Neill and A. Tewaag (both KPMG).   | 1.7   | \$695 | \$ 1,181.50 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 24-May-12 | Discussion on future value and current valuation for Polygel with J. O'Neill and A. Tewaag (both KPMG).   | 1.7   | \$405 | \$ 688.50   |
| Tewaag, Alexander | 24-May-12 | Implementation of standardized multi - period DCF future value calculation in the Polygel valuation model.  | 1.7   | \$405 | \$ 688.50   |
| Cameron, Lewis    | 24-May-12 | Search for comparable companies for Fountains.  | 1.8   | \$305 | \$ 549.00   |
| Cook, James       | 24-May-12 | Fountains market multiples analysis in senior care market.  | 1.8   | \$550 | \$ 990.00   |
| Tewaag, Alexander | 24-May-12 | Implementation of standardized multi - period Discounted Cash Flow (DCF) future value calculation in the Varel valuation model.   | 1.9   | \$405 | \$ 769.50   |
| Butani, Anish     | 24-May-12 | Valuation analysis on current value for Honiton.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 24-May-12 | Continue valuation analysis on future value for Honiton.  | 2.0   | \$550 | \$ 1,100.00 |
| Lau, Christopher  | 24-May-12 | DCF and sensitivity analysis for Honiton to derive future value for assets.   | 2.0   | \$305 | \$ 610.00   |
| O'Neill, Jane     | 24-May-12 | Analysis of future value for US VC fund.  | 2.2   | \$695 | \$ 1,529.00 |
| Mueller, Natalja  | 24-May-12 | Jjill - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).  | 2.3   | \$550 | \$ 1,265.00 |
| Mueller, Natalja  | 24-May-12 | 3PD - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).  | 2.3   | \$550 | \$ 1,265.00 |
| O'Neill, Jane     | 24-May-12 | Analysis of key value drivers for future value for US PE assets, Jjill, PODS, Tensar and 3PD.   | 2.3   | \$695 | \$ 1,598.50 |
| Boobis, Suzanne   | 24-May-12 | Continued working on Lusail valuation spreadsheet. Specifically worked on background information and calculating growth rates, inputting values, and concluding rates for rentals / values. | 2.5   | \$405 | \$ 1,012.50 |
| Laflamme, Patrick | 24-May-12 | Fountain - Analysis of client projections and valuation of assets.  | 2.5   | \$695 | \$ 1,737.50 |
| Mueller, Natalja  | 24-May-12 | PODS - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).   | 2.5   | \$550 | \$ 1,375.00 |
| Cook, James       | 24-May-12 | Fountains - Continue to develop Discounted cash flow model for senior care facilities.  | 2.6   | \$550 | \$ 1,430.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| Boobis, Suzanne    | 24-May-12 | Using cash flow analysis, moved timescales of construction in Excel spreadsheet to determine different effects on value for Lusail. | 2.7   | \$405 | \$ 1,093.50 |
| Mueller, Natalja   | 24-May-12 | Tensar - future valuation (financial modeling, value evolution through-the-cycle, DCF and multiples).                               | 2.8   | \$550 | \$ 1,540.00 |
| Bryan, Jessica     | 24-May-12 | Lux Res Dev - creating discounted cash flow model for the villas using the Arcapita supplied model.                                 | 3.0   | \$405 | \$ 1,215.00 |
| Lau, Christopher   | 24-May-12 | Discounted Cash Flow (DCF) modeling for Freightliner and future value analysis.   | 3.0   | \$305 | \$ 915.00   |
| Lau, Christopher   | 24-May-12 | Discounted Cash Flow (DCF) modeling for Viridian and future value analysis.   | 3.0   | \$305 | \$ 915.00   |
| Miller, Timothy    | 24-May-12 | Fountain - Analysis of client projections and valuation of assets.  | 3.0   | \$305 | \$ 915.00   |
| Webb, Daniel       | 24-May-12 | Preparation of draft valuation report for CEE Residential.  | 3.4   | \$405 | \$ 1,377.00 |
| Cook, James        | 24-May-12 | Fountains - Build discounted cash flow model - senior care facility.  | 3.9   | \$550 | \$ 2,145.00 |
| Kastavunis, Marina | 24-May-12 | Review of comparable transactions for CEPL.   | 3.9   | \$550 | \$ 2,145.00 |
| Kastavunis, Marina | 24-May-12 | Continue review of comparable transactions for CEPL.  | 1.1   | \$550 | \$ 605.00   |
| Whitworth, Kylie   | 24-May-12 | Continuation of valuation analysis for AGUD.  | 3.9   | \$550 | \$ 2,145.00 |
| Whitworth, Kylie   | 24-May-12 | Continuation of valuation analysis for AGUD.  | 1.4   | \$550 | \$ 770.00   |
| Clark, Antony      | 24-May-12 | Valuation and analysis of model and phasing for RE - Bahrain Bay I.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony      | 24-May-12 | Continue valuation and analysis of model and phasing for RE - Bahrain Bay I.  | 1.6   | \$305 | \$ 488.00   |
| Strenger, Marc     | 24-May-12 | Director review of information relating to Bahrain Bay I.   | 0.1   | \$343 | \$ 34.34    |
| Strenger, Marc     | 24-May-12 | Director review of information relating to Bahrain Bay II.  | 0.1   | \$343 | \$ 34.34    |
| Strenger, Marc     | 24-May-12 | Director review of information relating to Headquarter site.  | 0.1   | \$343 | \$ 34.34    |
| Strenger, Marc     | 24-May-12 | Director review of information relating to Lusail.  | 0.1   | \$343 | \$ 34.34    |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Strenger, Marc    | 24-May-12 | Review new information uploaded to the confidential dataroom in respect of Bahrain Bay I & II and Head Quarters.  | 0.5   | \$343 | \$ 171.70 |
| Davidson, Philip  | 25-May-12 | Reviewing valuation related correspondences from D. Fletcher (KPMG) relating to my capacity as consultation partner.  | 0.2   | \$950 | \$ 190.00 |
| Bryan, Jessica    | 25-May-12 | Call with STR Global to order a report on comparable hotels for Lux Res Dev.  | 0.2   | \$405 | \$ 81.00  |
| Bhuwania, Achal   | 25-May-12 | Discussion regarding current and future value for Varel with A. Bhuwania and K. Khoo (both KPMG).   | 0.2   | \$695 | \$ 139.00 |
| O'Neill, Jane     | 25-May-12 | Discussion regarding outstanding issues relating to Idhasoft with J. O'Neill and A. Tewaag (both KPMG).   | 0.2   | \$695 | \$ 139.00 |
| Tewaag, Alexander | 25-May-12 | Discussion regarding outstanding issues relating to Idhasoft with J. O'Neill and A. Tewaag (both KPMG).   | 0.2   | \$405 | \$ 81.00  |
| Bhuwania, Achal   | 25-May-12 | Discussion with T. Chapman, A. Bhuwania, S. Ferris (all KPMG) on tangible valuation methodology for Falcon/Moby.  | 0.2   | \$695 | \$ 139.00 |
| Chapman, Timothy  | 25-May-12 | Discussion with T. Chapman, A. Bhuwania, S. Ferris (all KPMG) on tangible valuation methodology for Falcon/Moby.  | 0.2   | \$840 | \$ 168.00 |
| Ferris, Steven    | 25-May-12 | Discussion with T. Chapman, A. Bhuwania, S. Ferris (all KPMG) on tangible valuation methodology for Falcon/Moby.  | 0.2   | \$550 | \$ 110.00 |
| Bryan, Jessica    | 25-May-12 | Discussion between D. Marvin and J. Bryan (both KPMG) findings on market research on villas (Lux Res Dev) following call with S. Falcone (KPMG) and his team. | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 25-May-12 | Discussion between D. Marvin and J. Bryan (both KPMG) findings on market research on villas (Lux Res Dev) following call with S. Falcone (KPMG) and his team. | 0.3   | \$550 | \$ 165.00 |
| McPhee, Douglas   | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Jjill with D. McPhee, J. O'Neill and N. Mueller (all KPMG).                      | 0.3   | \$950 | \$ 285.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| O'Neill, Jane     | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Jjill with D. McPhee, J. O'Neill and N. Mueller (all KPMG).  | 0.3   | \$695 | \$ 208.50 |
| Mueller, Natalja  | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Jjill with D. McPhee, J. O'Neill and N. Mueller (all KPMG).  | 0.3   | \$550 | \$ 165.00 |
| Tewaag, Alexander | 25-May-12 | Review and analysis of calculations from the 24th relating to Varel.  | 0.3   | \$405 | \$ 121.50 |
| McPhee, Douglas   | 25-May-12 | PODS - Discussion regarding exit valuation and key consideration issues with D. McPhee, J. O'Neill and N. Mueller (all KPMG).             | 0.4   | \$950 | \$ 380.00 |
| O'Neill, Jane     | 25-May-12 | PODS - Discussion regarding exit valuation and key consideration issues with D. McPhee, J. O'Neill and N. Mueller (all KPMG).             | 0.4   | \$695 | \$ 278.00 |
| Mueller, Natalja  | 25-May-12 | PODS - Discussion regarding exit valuation and key consideration issues with D. McPhee, J. O'Neill and N. Mueller (all KPMG).             | 0.4   | \$550 | \$ 220.00 |
| McPhee, Douglas   | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to 3PD with D. McPhee, J. O'Neill and N. Mueller (all KPMG).    | 0.4   | \$950 | \$ 380.00 |
| O'Neill, Jane     | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to 3PD with D. McPhee, J. O'Neill and N. Mueller (all KPMG).    | 0.4   | \$695 | \$ 278.00 |
| Mueller, Natalja  | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to 3PD with D. McPhee, J. O'Neill and N. Mueller (all KPMG).    | 0.4   | \$550 | \$ 220.00 |
| O'Neill, Jane     | 25-May-12 | Review exit valuation and key consideration issues relating to Tensar.  | 0.4   | \$695 | \$ 278.00 |
| McPhee, Douglas   | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Tensar with D. McPhee, J. O'Neill and N. Mueller (all KPMG). | 0.4   | \$950 | \$ 380.00 |
| O'Neill, Jane     | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Tensar with D. McPhee, J. O'Neill and N. Mueller (all KPMG). | 0.4   | \$695 | \$ 278.00 |
| Mueller, Natalja  | 25-May-12 | Discussion regarding exit valuation and key consideration issues relating to Tensar with D. McPhee, J. O'Neill and N. Mueller (all KPMG). | 0.4   | \$550 | \$ 220.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Tewaag, Alexander | 25-May-12 | Review and analyze calculations from the 24th relating to Idhasoft   | 0.4   | \$405 | \$ 162.00 |
| Tewaag, Alexander | 25-May-12 | Review and analyze calculations from the 24th relating to Polygel  | 0.4   | \$405 | \$ 162.00 |
| Laflamme, Patrick | 25-May-12 | Conference call with J. Cook, P. Laflamme, and T. Miller (all KPMG) regarding the valuation of the property relating to Fountains assets.  | 0.5   | \$695 | \$ 347.50 |
| Cook, James       | 25-May-12 | Conference call with J. Cook, P. Laflamme, and T. Miller (all KPMG) regarding the valuation of the property relating to Fountains assets.  | 0.5   | \$550 | \$ 275.00 |
| Miller, Timothy   | 25-May-12 | Conference call with J. Cook, P. Laflamme, and T. Miller (all KPMG) regarding the valuation of the property relating to Fountains assets.  | 0.5   | \$305 | \$ 152.50 |
| Khoo, Kian Huat   | 25-May-12 | Discussion regarding the forecast assumptions and current trading relating to Polygel with B. Lundstrom (Arcapita).  | 0.5   | \$550 | \$ 275.00 |
| Marvin, Douglas   | 25-May-12 | Perform manager review of Bahrain Bay II valuation model.  | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 25-May-12 | Perform background research regarding the organic titanates market and competition relating to Polygel.  | 0.5   | \$405 | \$ 202.50 |
| Laflamme, Patrick | 25-May-12 | Review and preparation of document for items for further discussion relating to the valuation of Aspen Valley Ranch assets.  | 0.5   | \$695 | \$ 347.50 |
| Bryan, Jessica    | 25-May-12 | Call to discuss findings from market research undertaken by the KPMG Rome team around luxury villas in the countryside of Tuscany and discussion of Arcapita and 3rd party valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG) - Lux Res Dev (Italy) | 0.6   | \$405 | \$ 243.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name                | Date      | Description  | Hours | Rate  | Amount    |
|---------------------|-----------|--|-------|-------|-----------|
| Marvin, Douglas     | 25-May-12 | Call to discuss findings from market research undertaken by the KPMG Rome team around luxury villas in the countryside of Tuscany and discussion of Arcapita and 3rd party valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG) - Lux Res Dev (Italy) | 0.6   | \$550 | \$ 330.00 |
| Cinti, Fabrizio     | 25-May-12 | Call to discuss findings from market research undertaken by the KPMG Rome team around luxury villas in the countryside of Tuscany and discussion of Arcapita and 3rd party valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG) - Lux Res Dev (Italy) | 0.6   | \$371 | \$ 222.30 |
| Falcone, Silvio     | 25-May-12 | Call to discuss findings from market research undertaken by the KPMG Rome team around luxury villas in the countryside of Tuscany and discussion of Arcapita and 3rd party valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG) - Lux Res Dev (Italy) | 0.6   | \$593 | \$ 355.98 |
| Giordano, Giacchino | 25-May-12 | Call to discuss findings from market research undertaken by the KPMG Rome team around luxury villas in the countryside of Tuscany and discussion of Arcapita and 3rd party valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG) - Lux Res Dev (Italy) | 0.6   | \$248 | \$ 148.74 |
| Guy, Stephen        | 25-May-12 | Discussion with R. Tracey (KPMG) regarding a review of marketability matters for PODS.   | 0.6   | \$890 | \$ 534.00 |
| Tracey, Ryan        | 25-May-12 | Discussion with S. Guy (KPMG) regarding a review of marketability matters for PODS.  | 0.6   | \$305 | \$ 183.00 |
| Guy, Stephen        | 25-May-12 | Discussion with R. Tracey (KPMG) regarding a review of marketability matters for 3PD   | 0.6   | \$890 | \$ 534.00 |
| Tracey, Ryan        | 25-May-12 | Discussion with S. Guy (KPMG) regarding a review of marketability matters for 3PD.   | 0.6   | \$305 | \$ 183.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Tracey, Ryan      | 25-May-12 | Discussion with S. Guy (KPMG) regarding a review of marketability matters for Tensar  | 0.6   | \$305 | \$ 183.00 |
| Guy, Stephen      | 25-May-12 | Discussion with R. Tracey (KPMG) regarding a review of marketability matters for Tensar   | 0.6   | \$890 | \$ 534.00 |
| O'Neill, Jane     | 25-May-12 | Review exit valuation and key consideration issues relating to Jjill.   | 0.3   | \$695 | \$ 208.50 |
| Marvin, Douglas   | 25-May-12 | Perform manager review of valuation model for Bahrain Bay I.  | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane     | 25-May-12 | Review exit valuation and key consideration issues for PODS.  | 0.4   | \$695 | \$ 278.00 |
| O'Neill, Jane     | 25-May-12 | Review exit valuation and key consideration issues relating to 3PD.   | 0.4   | \$695 | \$ 278.00 |
| Tewaag, Alexander | 25-May-12 | Incorporate new public peers into Idhasoft models and analyze results.  | 0.8   | \$405 | \$ 324.00 |
| Bhuwania, Achal   | 25-May-12 | Discussion regarding methodology for future values in relation to valuation for Arcapita infrastructure assets between D. McPhee and A. Bhuwania (both KPMG). | 1.0   | \$695 | \$ 695.00 |
| McPhee, Douglas   | 25-May-12 | Discussion regarding methodology for future values in relation to valuation for Arcapita infrastructure assets between D. McPhee and A. Bhuwania (both KPMG). | 1.0   | \$950 | \$ 950.00 |
| Macauley, Philip  | 25-May-12 | Review the Arcapita real estate assets.   | 1.0   | \$840 | \$ 840.00 |
| Mueller, Natalja  | 25-May-12 | PODS - Prepare summary of key valuation consideration and questions to management in the light of preparation for the management call                         | 1.0   | \$550 | \$ 550.00 |
| Miller, Timothy   | 25-May-12 | Continue creation of document detailing follow-up items for further discussion regarding the valuation for Aspen Valley Ranch.                                | 1.0   | \$305 | \$ 305.00 |
| Tracey, Ryan      | 25-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters for PODS.  | 0.4   | \$305 | \$ 122.00 |
| Tracey, Ryan      | 25-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters for 3PD.   | 0.4   | \$305 | \$ 122.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tracey, Ryan      | 25-May-12 | Conduct and prepare research regarding potential counterparties as it relates to marketability matters for Tensar.  | 0.4   | \$305 | \$ 122.00   |
| Bhuwania, Achal   | 25-May-12 | Discussion regarding preliminary valuation conclusions on AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 1.2   | \$695 | \$ 834.00   |
| Whitworth, Kylie  | 25-May-12 | Discussion regarding preliminary valuation conclusions on AGUD. Attendees: A. Bhuwania and K. Whitworth (both KPMG).  | 1.2   | \$550 | \$ 660.00   |
| Boobis, Suzanne   | 25-May-12 | Calculate current and projected rates using transactional evidence and growth forecasts in order to assist in valuing gross development area relating to Lusail.                  | 1.2   | \$405 | \$ 486.00   |
| Bhuwania, Achal   | 25-May-12 | Perform senior manager review of initial results for Viridian exit valuation.   | 1.3   | \$695 | \$ 903.50   |
| Boobis, Suzanne   | 25-May-12 | Perform calculations for various shareholdings in the asset to be used as background information in Lusail asset valuation.   | 1.3   | \$405 | \$ 526.50   |
| Tewaag, Alexander | 25-May-12 | Review and analyze new income data for March 2011 and assessment of impact on current/future valuation for Idhasoft.  | 1.3   | \$405 | \$ 526.50   |
| Cameron, Lewis    | 25-May-12 | Prepare graphs for report and began through-the-cycle analysis for report for PODS.   | 1.4   | \$305 | \$ 427.00   |
| Cameron, Lewis    | 25-May-12 | Prepare for the discussion with the partner regarding exit valuation and key consideration issues for various US PE assets with J. O'Neill, L. Cameron and N. Mueller (all KPMG). | 1.5   | \$305 | \$ 457.50   |
| Mueller, Natalja  | 25-May-12 | Prepare for the discussion with the partner regarding exit valuation and key consideration issues for various US PE assets with J. O'Neill, L. Cameron and N. Mueller (all KPMG). | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane     | 25-May-12 | Prepare for the discussion with the partner regarding exit valuation and key consideration issues for various US PE assets with J. O'Neill, L. Cameron and N. Mueller (all KPMG). | 1.5   | \$695 | \$ 1,042.50 |
| O'Neill, Jane     | 25-May-12 | Review exit valuation and key consideration issues for various US PE assets.  | 1.5   | \$695 | \$ 1,042.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy   | 25-May-12 | Conduct market research of similar transactions for Fountains.  | 1.5   | \$305 | \$ 457.50   |
| Tewaag, Alexander | 25-May-12 | Perform additional search for publicly listed Idhasoft peers.   | 1.5   | \$405 | \$ 607.50   |
| Mueller, Natalja  | 25-May-12 | Review of financial information on Tensar and consideration of future forecasts.  | 1.5   | \$550 | \$ 825.00   |
| Boobis, Suzanne   | 25-May-12 | Researched Qatar stock exchange for comparable companies to Lusail to look at financial data to utilize in asset reports. | 1.7   | \$405 | \$ 688.50   |
| Bryan, Jessica    | 25-May-12 | Review and analyze Jones Lang LaSalle report on Castelle de Casole on behalf of Lux Res Dev.                              | 2.0   | \$405 | \$ 810.00   |
| Ferris, Steven    | 25-May-12 | Discussion between Anish Butani and S. Ferris (both KPMG) to discuss various infrastructure asset valuations.             | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 25-May-12 | Discussion between Anish Butani and S. Ferris (both KPMG) to discuss various infrastructure asset valuations.             | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 25-May-12 | Perform current valuation analysis for Viridian.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 25-May-12 | Perform future valuation analysis for Viridian.   | 2.0   | \$550 | \$ 1,100.00 |
| Boobis, Suzanne   | 25-May-12 | Bahrain Bay I - researched Bahrain Stock Exchange for comparable company information to utilize in asset reporting.       | 0.7   | \$405 | \$ 283.50   |
| Boobis, Suzanne   | 25-May-12 | Bahrain Bay II - researched Bahrain Stock Exchange for comparable company information to utilize in asset reporting.      | 0.7   | \$405 | \$ 283.50   |
| Boobis, Suzanne   | 25-May-12 | Head Office - researched Bahrain Stock Exchange for comparable company information to utilize in asset reporting.         | 0.7   | \$405 | \$ 283.50   |
| Cook, James       | 25-May-12 | Fountains - Gross income multiplier analysis - senior care market.  | 2.4   | \$550 | \$ 1,320.00 |
| Clark, Antony     | 25-May-12 | Prepare valuation model and methodology for Bahrain Bay II.   | 3.3   | \$305 | \$ 1,006.50 |
| Marvin, Douglas   | 25-May-12 | Perform manager review of Castello Di Casole valuation for Lux Res Dev.   | 2.7   | \$550 | \$ 1,485.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Cameron, Lewis    | 25-May-12 | Researched and summarized broker notes for comparable companies and industry in general on behalf of PODS.  | 2.9   | \$305 | \$ 884.50   |
| Clark, Antony     | 25-May-12 | Perform modeling and analysis for Bahrain Bay I.  | 3.0   | \$305 | \$ 915.00   |
| Marvin, Douglas   | 25-May-12 | Review and revise Lusail valuation model.   | 3.2   | \$550 | \$ 1,760.00 |
| Laflamme, Patrick | 25-May-12 | Perform analysis of client projections and valuation of assets relating to Fountains.   | 3.5   | \$695 | \$ 2,432.50 |
| Webb, Daniel      | 25-May-12 | Continue to draft valuation report for CEE Residential.   | 3.6   | \$405 | \$ 1,458.00 |
| Webb, Daniel      | 25-May-12 | Continue to draft valuation report for CEE Residential.   | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica    | 25-May-12 | Analyze information from the report to change assumption in the Lux Res Dev model.  | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica    | 25-May-12 | Continue to analyze information from the report to change assumption in the Lux Res Dev model.  | 0.1   | \$405 | \$ 40.50    |
| Whitworth, Kylie  | 25-May-12 | Valuation analysis for AGUD.  | 3.9   | \$550 | \$ 2,145.00 |
| Whitworth, Kylie  | 25-May-12 | Continuation of valuation analysis for AGUD.  | 1.0   | \$550 | \$ 550.00   |
| Lau, Christopher  | 25-May-12 | Assist with the data verification of AGUD (Dalkia) on the through the cycle model, Weighted Average Cost Of Capital (WACC) and CoCo model.  | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher  | 25-May-12 | Continue to assist with the data verification of AGUD (Dalkia) on the through the cycle model, WACC and CoCo model.   | 2.1   | \$305 | \$ 640.50   |
| Strenger, Marc    | 25-May-12 | Perform analysis of land comparables relating to Lusail.  | 2.0   | \$343 | \$ 686.80   |
| Marvin, Douglas   | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.1   | \$550 | \$ 55.00    |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Barton, Ashley   | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.1   | \$405 | \$ 40.50  |
| Boobis, Suzanne  | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$405 | \$ 81.00  |
| Mueller, Natalja | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |
| Bhuwania, Achal  | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$695 | \$ 139.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name           | Date      | Description   | Hours | Rate  | Amount    |
|----------------|-----------|---|-------|-------|-----------|
| Bryan, Jessica | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$405 | \$ 81.00  |
| Cameron, Lewis | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$305 | \$ 61.00  |
| Clark, Antony  | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$305 | \$ 61.00  |
| Ferris, Steven | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Harris, David    | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$840 | \$ 168.00 |
| Harrower, Andrew | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |
| Juckes, Daniel   | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |
| Khoo, Kian Huat  | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Lysenko, Karol   | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$550 | \$ 110.00 |
| O'Neill, Jane    | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$695 | \$ 139.00 |
| Bingham, Chris   | 28-May-12 | AGUD valuation model review briefing. Attendees were C. Bingham and K. Whitworth (both KPMG).   | 0.2   | \$405 | \$ 81.00  |
| Whitworth, Kylie | 28-May-12 | AGUD valuation model review briefing. Attendees were C. Bingham and K. Whitworth (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Bhuwania, Achal  | 28-May-12 | Discussion regarding Dalkia valuation analysis inputs between A. Bhuwania and K. Whitworth (both KPMG).   | 0.2   | \$695 | \$ 139.00 |
| Whitworth, Kylie | 28-May-12 | Discussion regarding Dalkia valuation analysis inputs between A. Bhuwania and K. Whitworth (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Mueller, Natalja | 28-May-12 | Follow up on CoTrans analysis relating to Tensar.   | 0.2   | \$550 | \$ 110.00 |
| Bryan, Jessica   | 28-May-12 | Meeting with real estate team to discuss work to be performed relating to Arcapita on the real estate assets. Attendees: D. Marvin, A. Clark, J. Bryan and S. Boobis (all KPMG).  | 0.3   | \$405 | \$ 121.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Boobis, Suzanne   | 28-May-12 | Meeting with real estate team to discuss work to be performed relating to Arcapita on the real estate assets. Attendees: D. Marvin, A. Clark, J. Bryan and S. Boobis (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 28-May-12 | Meeting with real estate team to discuss work to be performed relating to Arcapita on the real estate assets. Attendees: D. Marvin, A. Clark, J. Bryan and S. Boobis (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony     | 28-May-12 | Meeting with real estate team to discuss work to be performed relating to Arcapita on the real estate assets. Attendees: D. Marvin, A. Clark, J. Bryan and S. Boobis (all KPMG). | 0.3   | \$305 | \$ 91.50  |
| Bhuwania, Achal   | 28-May-12 | Discussion regarding Dalkia future value analysis between A. Bhuwania and K. Whitworth (both KPMG).  | 0.3   | \$695 | \$ 208.50 |
| Whitworth, Kylie  | 28-May-12 | Discussion regarding Dalkia future value analysis between A. Bhuwania and K. Whitworth (both KPMG).  | 0.3   | \$550 | \$ 165.00 |
| Bryan, Jessica    | 28-May-12 | Discussion with D. Marvin (KPMG) relating to building Castello Di Casole villas model in relation to Lux Res Dev.  | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 28-May-12 | Discussion with J. Bryan (KPMG) relating to building Castello Di Casole villas model in relation to Lux Res Dev.   | 0.3   | \$550 | \$ 165.00 |
| O'Neill, Jane     | 28-May-12 | Discussion regarding future value for US VC portfolio with D. McPhee and J. O'Neill (both KPMG).   | 0.4   | \$695 | \$ 278.00 |
| McPhee, Douglas   | 28-May-12 | Discussion regarding future value for US VC portfolio with D. McPhee and J. O'Neill (both KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Tewaag, Alexander | 28-May-12 | Idhasoft transaction research on competitors provided by transaction services team.  | 0.4   | \$405 | \$ 162.00 |
| Mueller, Natalja  | 28-May-12 | Review and analyze initial key sensitivities analysis within the forecasts review for Tensar.  | 0.5   | \$550 | \$ 275.00 |
| Bryan, Jessica    | 28-May-12 | Research on foreign exchange rates for various assets.   | 0.6   | \$405 | \$ 243.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Boobis, Suzanne   | 28-May-12 | Compiled schedule of comparable companies with corresponding tickers in order to evaluate similarities with regards to Arcapita Real Estate Assets. | 0.6   | \$405 | \$ 243.00 |
| Bryan, Jessica    | 28-May-12 | Discussion with D. Marvin (KPMG) relating to Lux Res Dev Castello Di Casole model.  | 0.6   | \$405 | \$ 243.00 |
| Marvin, Douglas   | 28-May-12 | Discussion with J. Bryan (KPMG) relating to Lux Res Dev CDC model.  | 0.6   | \$550 | \$ 330.00 |
| Boobis, Suzanne   | 28-May-12 | Updated schedule with revised carrying and exit values for several assets for Arcapita.   | 0.8   | \$405 | \$ 324.00 |
| Bryan, Jessica    | 28-May-12 | Updating forecast land assumptions for CapitaLand India (Navindia)  | 0.8   | \$405 | \$ 324.00 |
| Tewaag, Alexander | 28-May-12 | Update Polygel interim reporting documents.   | 0.8   | \$405 | \$ 324.00 |
| Ferris, Steven    | 28-May-12 | Review Viridian models and ancillary information.   | 1.0   | \$550 | \$ 550.00 |
| Marvin, Douglas   | 28-May-12 | Review and revise valuation model for CapitaLand India (Navindia).  | 1.0   | \$550 | \$ 550.00 |
| Ferris, Steven    | 28-May-12 | Review Freightliner models and ancillary information.   | 1.0   | \$550 | \$ 550.00 |
| Tewaag, Alexander | 28-May-12 | Update of interim reporting documents for Varel.  | 1.0   | \$405 | \$ 405.00 |
| Tewaag, Alexander | 28-May-12 | Update of Idhasoft interim reporting documents.   | 1.1   | \$405 | \$ 445.50 |
| Whitworth, Kylie  | 28-May-12 | Update of Dalkia valuation analysis.  | 1.2   | \$550 | \$ 660.00 |
| Bhuwania, Achal   | 28-May-12 | Review the initial analysis performed for Dalkia in relation to future valuation.   | 1.3   | \$695 | \$ 903.50 |
| Bhuwania, Achal   | 28-May-12 | Review and analyze additional information provided relating to Honiton.   | 1.4   | \$695 | \$ 973.00 |
| Bryan, Jessica    | 28-May-12 | Review and analyze Jones Lang LaSalle report on Castello Di Casole of Lux Res Dev (Italy).  | 1.5   | \$405 | \$ 607.50 |
| Cameron, Lewis    | 28-May-12 | Perform further research into VC portfolio funds using company accounts.  | 1.5   | \$305 | \$ 457.50 |
| Bingham, Chris    | 28-May-12 | Perform AGUD valuation model review relating to Dalkia.   | 1.7   | \$405 | \$ 688.50 |
| Boobis, Suzanne   | 28-May-12 | Revise Lusail valuation with projected exit value through the cycle, using projected growth rates.  | 1.7   | \$405 | \$ 688.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Boobis, Suzanne   | 28-May-12 | Researched company information from Indian Stock Exchange in order to determine comparable companies operating in the same market as CapitaLand India (Navindia).     | 1.7   | \$405 | \$ 688.50   |
| Tewaag, Alexander | 28-May-12 | Perform model valuation model adjustments forward value development analysis for Varel.   | 1.8   | \$405 | \$ 729.00   |
| Bryan, Jessica    | 28-May-12 | Revise model for villas for Lux Res Dev (Italy).  | 2.0   | \$405 | \$ 810.00   |
| Cameron, Lewis    | 28-May-12 | Analysis of CoCo's customer concentration and related risks for 3PD.  | 2.0   | \$305 | \$ 610.00   |
| Cameron, Lewis    | 28-May-12 | Research into the environment and metrics surrounding the CoTrans relating to 3PD.  | 2.0   | \$305 | \$ 610.00   |
| Marvin, Douglas   | 28-May-12 | Review and revise valuation for Lusail to incorporate additional information received.  | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas   | 28-May-12 | Review Bahrain Bay II valuation model and revise assumptions/inputs to reflect additional information.  | 2.0   | \$550 | \$ 1,100.00 |
| Ferris, Steven    | 28-May-12 | Review Honiton current and future DCF models and related information.   | 2.0   | \$550 | \$ 1,100.00 |
| Tewaag, Alexander | 28-May-12 | Perform valuation model adjustments forward value development analysis for Polygel.   | 2.1   | \$405 | \$ 850.50   |
| Boobis, Suzanne   | 28-May-12 | Research company information from Italian Stock Exchange in order to determine comparable companies operating in the same market as Lux Res Dev.                      | 2.3   | \$405 | \$ 931.50   |
| Williams, Gareth  | 28-May-12 | Discuss forecast review progress and key risks and sensitivities within the US PE and VC forecasts with G. Williams, D. Harris, J. O'Neill and N. Mueller (all KPMG). | 2.5   | \$840 | \$ 2,100.00 |
| Harris, David     | 28-May-12 | Discuss forecast review progress and key risks and sensitivities within the US PE and VC forecasts with G. Williams, D. Harris, J. O'Neill and N. Mueller (all KPMG). | 2.5   | \$840 | \$ 2,100.00 |
| Mueller, Natalja  | 28-May-12 | Discuss forecast review progress and key risks and sensitivities within the US PE and VC forecasts with G. Williams, D. Harris, J. O'Neill and N. Mueller (all KPMG). | 2.5   | \$550 | \$ 1,375.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane      | 28-May-12 | Discuss forecast review progress and key risks and sensitivities within the US PE and VC forecasts with G. Williams, D. Harris, J. O'Neill and N. Mueller (all KPMG). | 2.5   | \$695 | \$ 1,737.50 |
| Marvin, Douglas    | 28-May-12 | Review and revise Lux Res Dev Castelo di Casole valuation model.  | 2.5   | \$550 | \$ 1,375.00 |
| Tewaag, Alexander  | 28-May-12 | Revise Idhasoft valuation model adjustments including forward value development analysis.   | 2.8   | \$405 | \$ 1,134.00 |
| Clark, Antony      | 28-May-12 | Review and revise the RE - Bahrain Bay I valuation model.   | 2.8   | \$305 | \$ 854.00   |
| Bryan, Jessica     | 28-May-12 | Incorporating apartments into the Lux Res Dev model and changing assumptions regarding sale price.  | 3.0   | \$405 | \$ 1,215.00 |
| Lau, Christopher   | 28-May-12 | Verifying the inputs in the Coco model to ensure that the figures tie in with those in the annual reports for the comparable companies for Dalkia.                    | 3.0   | \$305 | \$ 915.00   |
| Marvin, Douglas    | 28-May-12 | Review and update valuation model including adjusting assumptions and inputs for Bahrain Bay I.   | 3.0   | \$550 | \$ 1,650.00 |
| Clark, Antony      | 28-May-12 | Review and update valuation model including adjusting assumptions and inputs for Bahrain Bay II.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony      | 28-May-12 | Continue to review and update valuation model including adjusting assumptions and inputs for Bahrain Bay II.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony      | 28-May-12 | Continue to review and update valuation model including adjusting assumptions and inputs for Bahrain Bay II.  | 0.1   | \$305 | \$ 30.50    |
| Macauley, Philip   | 29-May-12 | General property review regarding Arcapita real estate.   | 0.2   | \$840 | \$ 168.00   |
| Kastavunis, Marina | 29-May-12 | Discussion regarding model checks with M. Kastavunis and N. Mueller (both KPMG) regarding US PE assets.   | 0.2   | \$550 | \$ 110.00   |
| Mueller, Natalja   | 29-May-12 | Discussion regarding model checks with M. Kastavunis and N. Mueller (both KPMG) regarding US PE assets.   | 0.2   | \$550 | \$ 110.00   |

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Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Bingham, Chris    | 29-May-12 | Dalkia AGUD valuation model review debrief. Attendees: C. Bingham and K. Whitworth (both KPMG).                                 | 0.2   | \$405 | \$ 81.00  |
| Whitworth, Kylie  | 29-May-12 | Dalkia AGUD valuation model review debrief. Attendees: C. Bingham and K. Whitworth (both KPMG).                                 | 0.2   | \$550 | \$ 110.00 |
| Marvin, Douglas   | 29-May-12 | Review and update valuation model for Head Office.  | 0.2   | \$550 | \$ 110.00 |
| Laflamme, Patrick | 29-May-12 | Meeting with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of property for Fountains.         | 0.2   | \$695 | \$ 139.00 |
| Miller, Timothy   | 29-May-12 | Meeting with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of property for Fountains.         | 0.2   | \$305 | \$ 61.00  |
| Seidl, Johannes   | 29-May-12 | Meeting with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of property for Fountains.         | 0.2   | \$550 | \$ 110.00 |
| Cook, James       | 29-May-12 | Meeting with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of property for Fountains.         | 0.2   | \$550 | \$ 110.00 |
| Clark, Antony     | 29-May-12 | Review the RE - Bahrain Bay II model.   | 0.2   | \$305 | \$ 61.00  |
| Boobis, Suzanne   | 29-May-12 | Updated Lusail real estate asset summary sheet with updated values (due to changes in projected exchange rates).                | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 29-May-12 | Reviewing and updating valuation assumptions & model for Lusail.  | 0.3   | \$550 | \$ 165.00 |
| Laflamme, Patrick | 29-May-12 | Fountains Conference call with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of the property. | 0.3   | \$695 | \$ 208.50 |
| Miller, Timothy   | 29-May-12 | Fountains Conference call with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of the property. | 0.3   | \$305 | \$ 91.50  |
| Seidl, Johannes   | 29-May-12 | Fountains Conference call with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of the property. | 0.3   | \$550 | \$ 165.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Cook, James       | 29-May-12 | Fountains Conference call with J. Cook, P. Laflamme, J. Seidl and T. Miller (all KPMG) regarding the valuation of the property.          | 0.3   | \$550 | \$ 165.00 |
| Miller, Timothy   | 29-May-12 | Meeting with P. Laflamme, J. Cook, J. Seidl and T. Miller (all KPMG) to discuss action plan related to valuation of Fountains portfolio. | 0.3   | \$305 | \$ 91.50  |
| Laflamme, Patrick | 29-May-12 | Meeting with P. Laflamme, J. Cook, J. Seidl and T. Miller (all KPMG) to discuss action plan related to valuation of Fountains portfolio. | 0.3   | \$695 | \$ 208.50 |
| Cook, James       | 29-May-12 | Meeting with P. Laflamme, J. Cook, J. Seidl and T. Miller (all KPMG) to discuss action plan related to valuation of Fountains portfolio. | 0.3   | \$550 | \$ 165.00 |
| Seidl, Johannes   | 29-May-12 | Meeting with P. Laflamme, J. Cook, J. Seidl and T. Miller (all KPMG) to discuss action plan related to valuation of Fountains portfolio. | 0.3   | \$550 | \$ 165.00 |
| Miller, Timothy   | 29-May-12 | Perform market research for similar senior housing for Fountains assets.   | 0.3   | \$305 | \$ 91.50  |
| Tewaag, Alexander | 29-May-12 | Polygel adjustment of report based on discussions 29 May.  | 0.3   | \$405 | \$ 121.50 |
| Tewaag, Alexander | 29-May-12 | Discussion regarding updated valuation outcomes and outstanding issues for Polygel. Attendees: J. O'Neill and A. Tewaag (both KPMG).     | 0.3   | \$405 | \$ 121.50 |
| O'Neill, Jane     | 29-May-12 | Discussion regarding updated valuation outcomes and outstanding issues for Polygel. Attendees: J. O'Neill and A. Tewaag (both KPMG).     | 0.3   | \$695 | \$ 208.50 |
| Clark, Antony     | 29-May-12 | Review the RE - Bahrain Bay I information.   | 0.3   | \$305 | \$ 91.50  |
| Marvin, Douglas   | 29-May-12 | Review latest real estate valuations.  | 0.4   | \$550 | \$ 220.00 |
| Ferris, Steven    | 29-May-12 | Honiton research on turbine manufacturer pricing differentials.  | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander | 29-May-12 | Assessing forward oil price as it relates to Varel assets.   | 0.4   | \$405 | \$ 162.00 |
| Bhuwania, Achal   | 29-May-12 | Viridian Review the initial analysis performed in relation to future valuation   | 0.5   | \$695 | \$ 347.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Berg, Antony      | 29-May-12 | Discussion regarding the risk profile in the 3PD forecasts (concentration on key customers, retention, growth for Direct and Lowes businesses) and terminal value adjustments with A. Berg and N. Mueller (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Mueller, Natalja  | 29-May-12 | Discussion regarding the risk profile in the 3PD forecasts (concentration on key customers, retention, growth for Direct and Lowes businesses) and terminal value adjustments with A. Berg and N. Mueller (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne   | 29-May-12 | Lusail - Extracted information from DTZ Valuation reports to be utilized in comparable evidence schedule. Also researched some elements using internet search engines to back up data.                                | 0.5   | \$405 | \$ 202.50 |
| Bryan, Jessica    | 29-May-12 | Lux Res Dev (Italy) - updating model to incorporate forecast exchange rate.   | 0.6   | \$405 | \$ 243.00 |
| Marvin, Douglas   | 29-May-12 | Review of valuation progress ahead of call with Arcapita on May 30th.   | 0.6   | \$550 | \$ 330.00 |
| Tewaag, Alexander | 29-May-12 | Peer segment data analysis for Idhasoft.  | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander | 29-May-12 | Adjustment of Polygel valuation model, comparable companies and discount rates based on discussions 29 May.   | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander | 29-May-12 | Adjustment of Varel valuation date: Model, Multiples general, multiples through the cycle.  | 0.6   | \$405 | \$ 243.00 |
| Bhuwania, Achal   | 29-May-12 | Discussion regarding the Dalkia valuation analysis. Attendees: A. Bhuwania and K. Whitworth (all KPMG).   | 0.8   | \$695 | \$ 556.00 |
| Whitworth, Kylie  | 29-May-12 | Discussion regarding the Dalkia valuation analysis. Attendees: A. Bhuwania and K. Whitworth (all KPMG).   | 0.8   | \$550 | \$ 440.00 |
| Laflamme, Patrick | 29-May-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG) to discuss meeting agenda for call with Fountains/Watermark management.   | 0.8   | \$695 | \$ 556.00 |
| Miller, Timothy   | 29-May-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG) to discuss meeting agenda for call with Fountains/Watermark management.   | 0.8   | \$305 | \$ 244.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Cook, James       | 29-May-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG) to discuss meeting agenda for call with Fountains/Watermark management.  | 0.8   | \$550 | \$ 440.00 |
| Boobis, Suzanne   | 29-May-12 | Utilizing projected exchange rate data calculated changes in valuation through the cycle for Lusail.   | 0.9   | \$405 | \$ 364.50 |
| Bryan, Jessica    | 29-May-12 | Research on foreign exchange rates for various assets.   | 1.0   | \$405 | \$ 405.00 |
| Mueller, Natalja  | 29-May-12 | US PE assets - meeting to discuss future value progress and follow ups from the business review with J. O'Neill and N. Mueller (all KPMG).   | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane     | 29-May-12 | US PE assets - meeting to discuss future value progress and follow ups from the business review with J. O'Neill and N. Mueller (all KPMG).   | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja  | 29-May-12 | US PE assets - discuss results from model checks with M. Kastavunis and N. Mueller (both KPMG).  | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja  | 29-May-12 | Preparation for discussion with A. Berg to perform detailed financial review of PODS.  | 1.5   | \$550 | \$ 825.00 |
| Mueller, Natalja  | 29-May-12 | Financial review of PODS with A. Berg and N. Mueller (KPMG).   | 1.0   | \$550 | \$ 550.00 |
| Berg, Antony      | 29-May-12 | Financial review of PODS with A. Berg and N. Mueller (KPMG).   | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja  | 29-May-12 | Preparation for discussion regarding risk profile in the forecasts (new store roll-outs, LfL growth vs. market/economic growth, store improvements and management initiatives) as well as terminal value adjustments (sustainable Capex level and normalized working capital) for Jjill. | 1.5   | \$550 | \$ 825.00 |
| Strenger, Marc    | 29-May-12 | Research for sales price comparables for Riffa Views.  | 1.0   | \$343 | \$ 343.40 |
| Tewaag, Alexander | 29-May-12 | Discussion regarding updated valuation outcomes and outstanding issues for Idhasoft with J. O'Neill and A. Tewaag (both KPMG).   | 1.1   | \$405 | \$ 445.50 |

# EXHIBIT D1

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| O'Neill, Jane     | 29-May-12 | Discussion regarding updated valuation outcomes and outstanding issues for Idhasoft with J. O'Neill and A. Tewaag (both KPMG).   | 1.1   | \$695 | \$ 764.50 |
| Tewaag, Alexander | 29-May-12 | Update of Varel interim reporting documents based on discussions and adjustments 29 May.   | 1.1   | \$405 | \$ 445.50 |
| Cameron, Lewis    | 29-May-12 | Created Weighted Average Cost Of Capital (WACC) and alpha impact consolidation table for US PE assets.   | 1.2   | \$305 | \$ 366.00 |
| Laflamme, Patrick | 29-May-12 | Conference call with P. Laflamme (KPMG), J. Cook (KPMG), J. Seidl (KPMG), T. Miller (KPMG), A. Bargeron (Arcapita), R. Kamminga (COO, Watermark), and S. Myerson (Director of Strategic Initiatives, Watermark) about Fountains 5-year projections, property characteristics, etc. | 1.2   | \$695 | \$ 834.00 |
| Miller, Timothy   | 29-May-12 | Conference call with P. Laflamme (KPMG), J. Cook (KPMG), J. Seidl (KPMG), T. Miller (KPMG), A. Bargeron (Arcapita), R. Kamminga (COO, Watermark), and S. Myerson (Director of Strategic Initiatives, Watermark) about Fountains 5-year projections, property characteristics, etc. | 1.2   | \$305 | \$ 366.00 |
| Seidl, Johannes   | 29-May-12 | Conference call with P. Laflamme (KPMG), J. Cook (KPMG), J. Seidl (KPMG), T. Miller (KPMG), A. Bargeron (Arcapita), R. Kamminga (COO, Watermark), and S. Myerson (Director of Strategic Initiatives, Watermark) about Fountains 5-year projections, property characteristics, etc. | 1.2   | \$550 | \$ 660.00 |
| Cook, James       | 29-May-12 | Conference call with P. Laflamme (KPMG), J. Cook (KPMG), J. Seidl (KPMG), T. Miller (KPMG), A. Bargeron (Arcapita), R. Kamminga (COO, Watermark), and S. Myerson (Director of Strategic Initiatives, Watermark) about Fountains 5-year projections, property characteristics, etc. | 1.2   | \$550 | \$ 660.00 |

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March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Bhuwania, Achal    | 29-May-12 | Meeting to discuss Varel valuation and assessment of outstanding issues and adjustments with A. Bhuwania and A. Tewaag (both KPMG).  | 1.2   | \$695 | \$ 834.00   |
| Tewaag, Alexander  | 29-May-12 | Meeting to discuss Varel valuation and assessment of outstanding issues and adjustments with A. Bhuwania and A. Tewaag (both KPMG).  | 1.2   | \$405 | \$ 486.00   |
| Cook, James        | 29-May-12 | Review 5 yr forecast data for Fountains.   | 1.2   | \$550 | \$ 660.00   |
| Tewaag, Alexander  | 29-May-12 | Adjustment of Idhasoft report based on discussions 29 May.   | 1.3   | \$405 | \$ 526.50   |
| Kastavunis, Marina | 29-May-12 | Review the Jjill Discounted Cash Flow (DCF) model.   | 1.4   | \$550 | \$ 770.00   |
| Kastavunis, Marina | 29-May-12 | Review the PODS Discounted Cash Flow (DCF) model.  | 1.4   | \$550 | \$ 770.00   |
| Bhuwania, Achal    | 29-May-12 | Review the initial analysis performed in relation to future valuation for Honiton.   | 1.4   | \$695 | \$ 973.00   |
| Mueller, Natalja   | 29-May-12 | Incorporation of PODS information from the call and own analysis into valuation and line up current and future valuations as a result.   | 1.5   | \$550 | \$ 825.00   |
| Laflamme, Patrick  | 29-May-12 | Review Fountains base model and sensitivity bandwidth analysis of consolidated cash flow.  | 1.5   | \$695 | \$ 1,042.50 |
| Mueller, Natalja   | 29-May-12 | Preparation for discussion regarding the risk profile in the forecasts (concentration on key customers, retention, growth for Direct and Lowes businesses) and terminal value adjustments for 3PD. | 1.5   | \$550 | \$ 825.00   |
| Cook, James        | 29-May-12 | Build Fountains Discounted Cash Flow (DCF) Model.  | 1.5   | \$550 | \$ 825.00   |
| Bingham, Chris     | 29-May-12 | Review Dalkia AGUD valuation model.  | 1.9   | \$405 | \$ 769.50   |
| Boobis, Suzanne    | 29-May-12 | Compiled schedule of comparable costs based on what is recorded in client's valuation versus available comparable information for Lusail.  | 1.9   | \$405 | \$ 769.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Marvin, Douglas  | 29-May-12 | Call to discuss valuation updates and methodologies in preparation and delivery for the call with Arcapita on 30 May. Attendees: D. Marvin, J. O'Neill, D. McPhee, A. Bhawania, N. Mueller (all KPMG). | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja | 29-May-12 | Call to discuss valuation updates and methodologies in preparation and delivery for the call with Arcapita on 30 May. Attendees: D. Marvin, J. O'Neill, D. McPhee, A. Bhawania, N. Mueller (all KPMG). | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane    | 29-May-12 | Call to discuss valuation updates and methodologies in preparation and delivery for the call with Arcapita on 30 May. Attendees: D. Marvin, J. O'Neill, D. McPhee, A. Bhawania, N. Mueller (all KPMG). | 0.5   | \$695 | \$ 347.50   |
| Bhawania, Achal  | 29-May-12 | Call to discuss valuation updates and methodologies in preparation and delivery for the call with Arcapita on 30 May. Attendees: D. Marvin, J. O'Neill, D. McPhee, A. Bhawania, N. Mueller (all KPMG). | 0.5   | \$695 | \$ 347.50   |
| McPhee, Douglas  | 29-May-12 | Call to discuss valuation updates and methodologies in preparation and delivery for the call with Arcapita on 30 May. Attendees: D. Marvin, J. O'Neill, D. McPhee, A. Bhawania, N. Mueller (all KPMG). | 0.5   | \$950 | \$ 475.00   |
| McPhee, Douglas  | 29-May-12 | Prepare data for upcoming call regarding discussion of valuation updates and methodologies.  | 1.5   | \$950 | \$ 1,425.00 |
| Strenger, Marc   | 29-May-12 | Research for land comparables for the Head Office Site.  | 2.0   | \$343 | \$ 686.80   |
| Strenger, Marc   | 29-May-12 | Review of comparables and valuation of properties for RE Lusail - Bahrain Bay II.  | 2.0   | \$343 | \$ 686.80   |
| Boobis, Suzanne  | 29-May-12 | Examined client's valuation model in detail to determine formulae used to calculate various costs relating to construction and sales values as it relates to Lusail.                                   | 2.3   | \$405 | \$ 931.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy    | 29-May-12 | Fountains/Watermark: Review of business plan and underlying assumptions in order to prepare questions and agenda for the management team.                       | 2.3   | \$305 | \$ 701.50   |
| Tewaag, Alexander  | 29-May-12 | Adjustment of Idhasoft valuation model, comparable companies and discount rates based on discussions 29 May.  | 2.4   | \$405 | \$ 972.00   |
| Ferris, Steven     | 29-May-12 | Review of Honiton valuation information and prepare for partner review.   | 2.8   | \$550 | \$ 1,540.00 |
| Lau, Christopher   | 29-May-12 | Verifying the inputs in the Coco model to ensure that the figures tie in with those in the annual reports for the comparable companies as it relates to Dalkia. | 3.0   | \$305 | \$ 915.00   |
| Marvin, Douglas    | 29-May-12 | Preparation of valuation model for UK Senior Living Yielding I.   | 3.9   | \$550 | \$ 2,145.00 |
| Marvin, Douglas    | 29-May-12 | Continue preparation of valuation model for UK Senior Living Yielding I.  | 1.4   | \$550 | \$ 770.00   |
| Bryan, Jessica     | 29-May-12 | CapitaLand India (Navindia) - updating the model based on the updated model provided by Arcapita.   | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica     | 29-May-12 | CapitaLand India (Navindia) - continue updating the model based on the updated model provided by Arcapita.  | 1.6   | \$405 | \$ 648.00   |
| Clark, Antony      | 29-May-12 | Research and analysis of data for RE - UK Senior Living Yielding I.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony      | 29-May-12 | Continue to research and analysis of data for RE - UK Senior Living Yielding I.   | 3.3   | \$305 | \$ 1,006.50 |
| Kastavunis, Marina | 30-May-12 | US PE assets - discuss results from model checks with M. Kastavunis and N. Mueller (both KPMG).   | 1.0   | \$550 | \$ 550.00   |
| Laflamme, Patrick  | 30-May-12 | Review document which details points of discussion from call with Fountains/Watermark.  | 0.2   | \$695 | \$ 139.00   |
| Tewaag, Alexander  | 30-May-12 | Prepare Idhasoft adjustments based on model review.   | 0.2   | \$405 | \$ 81.00    |
| Tewaag, Alexander  | 30-May-12 | Prepare Polygel adjustments based on model review.  | 0.2   | \$405 | \$ 81.00    |
| Tewaag, Alexander  | 30-May-12 | Prepare Varel adjustments based on model review.  | 0.2   | \$405 | \$ 81.00    |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Berg, Antony      | 30-May-12 | Call with M. Graham (Arcapita) to discuss sustainable level of Capex, depreciation and taxation for the terminal value calculation as it relates to PODS. | 0.3   | \$695 | \$ 208.50 |
| Berg, Antony      | 30-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the Tensar valuation with A. Berg, K. Lysenko and N. Mueller (all KPMG).                  | 0.3   | \$695 | \$ 208.50 |
| Mueller, Natalja  | 30-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the Tensar valuation with A. Berg, K. Lysenko and N. Mueller (all KPMG).                  | 0.3   | \$550 | \$ 165.00 |
| Lysenko, Karol    | 30-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the Tensar valuation with A. Berg, K. Lysenko and N. Mueller (all KPMG).                  | 0.3   | \$550 | \$ 165.00 |
| Boobis, Suzanne   | 30-May-12 | Amended various inputs in the valuation model, including different discount rates, to view effects on valuation as it relates to Lusail.                  | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 30-May-12 | Review of methodology and valuation for Fountains.  | 0.3   | \$550 | \$ 165.00 |
| Marvin, Douglas   | 30-May-12 | Reviewing valuation and market comps for Head Office.   | 0.3   | \$550 | \$ 165.00 |
| Laflamme, Patrick | 30-May-12 | Review market trends and comparable transactions and outline of market overview as it relates to Fountains.   | 0.3   | \$695 | \$ 208.50 |
| Tewaag, Alexander | 30-May-12 | Preparation for meeting regarding Polygel.  | 0.3   | \$405 | \$ 121.50 |
| Marvin, Douglas   | 30-May-12 | Review Real Estate valuations.  | 0.4   | \$550 | \$ 220.00 |
| Bhuwania, Achal   | 30-May-12 | Review the initial analysis performed in relation to future valuation for Freightliner.   | 0.4   | \$695 | \$ 278.00 |
| Tewaag, Alexander | 30-May-12 | Review Idhasoft valuation information in preparation for meeting regarding same.  | 0.4   | \$405 | \$ 162.00 |
| Marvin, Douglas   | 30-May-12 | Preparing summaries for call with Arcapita regarding various assets.  | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne   | 30-May-12 | Amended construction costs outputs in valuation model for Lusail.   | 0.5   | \$405 | \$ 202.50 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Bryan, Jessica    | 30-May-12 | CapitaLand India (Navindia) - Discussion between J. Bryan and D. Marvin (both KPMG) in relation to the CapitaLand India model.   | 0.5   | \$405 | \$ 202.50 |
| Marvin, Douglas   | 30-May-12 | CapitaLand India (Navindia) - Discussion between J. Bryan and D. Marvin (both KPMG) in relation to the CapitaLand India model.   | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas   | 30-May-12 | Review of valuation papers for India VC.   | 0.6   | \$950 | \$ 570.00 |
| Strenger, Marc    | 30-May-12 | Review of valuation for Lusail as preparation for a conference call with the client.   | 0.5   | \$343 | \$ 171.70 |
| Miller, Timothy   | 30-May-12 | Continue to perform market research for similar senior housing as it relates to Fountains.   | 0.5   | \$305 | \$ 152.50 |
| Tewaag, Alexander | 30-May-12 | Harmonization of output tables and graphs for Varel.   | 0.5   | \$405 | \$ 202.50 |
| Tewaag, Alexander | 30-May-12 | Harmonization of output tables and graphs for Idhasoft.  | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander | 30-May-12 | Harmonization of output tables and graphs for Polygel.   | 0.7   | \$405 | \$ 283.50 |
| Boobis, Suzanne   | 30-May-12 | Prepare spreadsheet for comparable information to be logged, and uploaded to eRoom for Bahrain Bay I, Bahrain Bay II and Head Office.  | 0.8   | \$405 | \$ 324.00 |
| Marvin, Douglas   | 30-May-12 | Lux Res Dev CDC - Call with Arcapita deal team and Glass Ratner to discuss business plan and model provided. Attendees: D Marvin, J Bryan (both KPMG), M. Casey (Arcapita), E. Blum, M. Glade (both Glass Ratner). | 1.0   | \$550 | \$ 550.00 |
| Bryan, Jessica    | 30-May-12 | Lux Res Dev CDC - Call with Arcapita deal team and Glass Ratner to discuss business plan and model provided. Attendees: D Marvin, J Bryan (both KPMG), M. Casey (Arcapita), E. Blum, M. Glade (both Glass Ratner). | 1.0   | \$405 | \$ 405.00 |
| Bhuwania, Achal   | 30-May-12 | Meeting to discuss next steps based on the call with Arcapita (current and future valuations, model reviews and reporting) with A. Bhuwania, J. O'Neill, D. Marvin, A. Tewaag, and N. Mueller (all KPMG).          | 1.0   | \$695 | \$ 695.00 |

# EXHIBIT D1

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| Name               | Date      | Description   | Hours | Rate  | Amount    |
|--------------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas    | 30-May-12 | Meeting to discuss next steps based on the call with Arcapita (current and future valuations, model reviews and reporting) with A. Bhuwania, J. O'Neill, D. Marvin, A. Tewaag, and N. Mueller (all KPMG). | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja   | 30-May-12 | Meeting to discuss next steps based on the call with Arcapita (current and future valuations, model reviews and reporting) with A. Bhuwania, J. O'Neill, D. Marvin, A. Tewaag, and N. Mueller (all KPMG). | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane      | 30-May-12 | Meeting to discuss next steps based on the call with Arcapita (current and future valuations, model reviews and reporting) with A. Bhuwania, J. O'Neill, D. Marvin, A. Tewaag, and N. Mueller (all KPMG). | 1.0   | \$695 | \$ 695.00 |
| Tewaag, Alexander  | 30-May-12 | Meeting to discuss next steps based on the call with Arcapita (current and future valuations, model reviews and reporting) with A. Bhuwania, J. O'Neill, D. Marvin, A. Tewaag, and N. Mueller (all KPMG). | 1.0   | \$405 | \$ 405.00 |
| Cameron, Lewis     | 30-May-12 | Continue to work on WACC and alpha impact consolidation table for US PE assets.   | 1.0   | \$305 | \$ 305.00 |
| Mueller, Natalja   | 30-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the Tensar valuation as well as set of comparable companies with J. O'Neill and N. Mueller (both KPMG).                                   | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane      | 30-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the Tensar valuation as well as set of comparable companies with J. O'Neill and N. Mueller (both KPMG).                                   | 1.0   | \$695 | \$ 695.00 |
| Kastavunis, Marina | 30-May-12 | Review 3PD Discounted Cash Flow (DCF) model.  | 1.0   | \$550 | \$ 550.00 |
| Kastavunis, Marina | 30-May-12 | Review Varel Discounted Cash Flow (DCF) model.  | 1.0   | \$550 | \$ 550.00 |
| Marvin, Douglas    | 30-May-12 | Reviewing Lusail valuation model and investigating construction costs and sales if built out.   | 1.0   | \$550 | \$ 550.00 |

# EXHIBIT D1

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| Name               | Date      | Description  | Hours | Rate  | Amount      |
|--------------------|-----------|--|-------|-------|-------------|
| Seidl, Johannes    | 30-May-12 | Perform market research for similar senior housing facilities for Fountains.   | 1.0   | \$550 | \$ 550.00   |
| Seidl, Johannes    | 30-May-12 | Review and analysis of incoming data for Fountains.  | 1.0   | \$550 | \$ 550.00   |
| Kastavunis, Marina | 30-May-12 | Review Tensar Discounted Cash Flow (DCF) model.  | 1.2   | \$550 | \$ 660.00   |
| Miller, Timothy    | 30-May-12 | Research market trends and comparable transactions in preparation to write market overview section for Fountains.  | 1.3   | \$305 | \$ 396.50   |
| Kastavunis, Marina | 30-May-12 | Review the Polygel Discounted Cash Flow (DCF) model.   | 1.4   | \$550 | \$ 770.00   |
| Mueller, Natalja   | 30-May-12 | US PE assets - preparation for the discussion with the partner on (1) update current values; (2) indicative exit values; and (3) outstanding analysis.         | 1.5   | \$550 | \$ 825.00   |
| Whitworth, Kylie   | 30-May-12 | Update of valuation analysis for AGUD.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja   | 30-May-12 | Review Tensar analysis of comparable companies and comparable transactions; benchmarking analysis and initial multiples conclusions in the reporting template. | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas    | 30-May-12 | Reviewing valuation model for Lux Res Dev CDC.   | 1.5   | \$550 | \$ 825.00   |
| Laflamme, Patrick  | 30-May-12 | Fountains Review of base model and key assumptions applied in valuation analysis.  | 1.5   | \$695 | \$ 1,042.50 |
| Clark, Antony      | 30-May-12 | Research on comparable companies for various assets.   | 1.5   | \$305 | \$ 457.50   |
| Clark, Antony      | 30-May-12 | Preparing analysis and report writing for the Bahrain Bay I real estate asset.   | 1.5   | \$305 | \$ 457.50   |
| Tewaag, Alexander  | 30-May-12 | Idhasoft - Identification of the entire US mid-market resellers for SAP website (60+ companies).   | 1.6   | \$405 | \$ 648.00   |
| Miller, Timothy    | 30-May-12 | Prepare document which details points of discussion from call with Fountains/Watermark.  | 1.7   | \$305 | \$ 518.50   |

# EXHIBIT D1

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Boobis, Suzanne   | 30-May-12 | Compiled comparable evidence from a variety of sources including 3rd party valuations and RE consultant market reviews into a spreadsheet for use as valuation background information for Lusail.         | 1.8   | \$405 | \$ 729.00   |
| Boobis, Suzanne   | 30-May-12 | Compiled comparable evidence for Bahrain real estate market and assembled a spreadsheet to be utilized as background information for Bahrain Bay I, Bahrain Bay II, and Head Office valuations.           | 1.9   | \$405 | \$ 769.50   |
| Seidl, Johannes   | 30-May-12 | Development of model for market approach for Fountains.   | 2.0   | \$550 | \$ 1,100.00 |
| Tewaag, Alexander | 30-May-12 | Idhasoft - Analysis of the entire US mid-market resellers for SAP: Listed status and relevant past transactions (Capital IQ).   | 2.6   | \$405 | \$ 1,053.00 |
| Cook, James       | 30-May-12 | Continue to Property Level Discounted Cash Flow (DCF) Model Build for Fountains.  | 2.6   | \$550 | \$ 1,430.00 |
| Mueller, Natalja  | 30-May-12 | US PE assets - incorporation of the feedback from partner review and preparation for the discussion with Arcapita on (1) update current values; (2) indicative exit values; and (3) outstanding analysis. | 3.0   | \$550 | \$ 1,650.00 |
| Bryan, Jessica    | 30-May-12 | CapitaLand India (Navindia) - revise the model based on discussions with D. Marvin (KPMG).  | 3.0   | \$405 | \$ 1,215.00 |
| Cook, James       | 30-May-12 | Build the Property Level Discounted Cash Flow (DCF) Model for Fountains.  | 3.9   | \$550 | \$ 2,145.00 |
| Lau, Christopher  | 30-May-12 | Dalkia - Review the inputs in the 'Through the cycle model' to ensure that the figures tie in with those in the annual reports for the comparable companies.  | 3.1   | \$305 | \$ 945.50   |
| Lau, Christopher  | 30-May-12 | Dalkia - Continue to review the inputs in the 'Through the cycle model' to ensure that the figures tie in with those in the annual reports for the comparable companies.                                  | 0.9   | \$305 | \$ 274.50   |
| Clark, Antony     | 30-May-12 | Research and analysis regarding RE - UK Senior Living Yielding I.   | 3.2   | \$305 | \$ 976.00   |

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| Name            | Date      | Description   | Hours | Rate  | Amount      |
|-----------------|-----------|---|-------|-------|-------------|
| Clark, Antony   | 30-May-12 | Continue research and analysis regarding RE - UK Senior Living Yielding I.  | 0.8   | \$305 | \$ 244.00   |
| Bryan, Jessica  | 30-May-12 | Lux Res Dev - Castello de Casole - building model based on model provided by Arcapita in preparation for call with Glass Ratner.          | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica  | 30-May-12 | Lux Res Dev - Castello de Casole - continue building model based on model provided by Arcapita in preparation for call with Glass Ratner. | 0.9   | \$405 | \$ 364.50   |
| Marvin, Douglas | 31-May-12 | Reviewing model assumptions for Lusail valuation.   | 0.3   | \$550 | \$ 165.00   |
| Marvin, Douglas | 31-May-12 | CapitaLand India (Navindia) - Discussion regarding inputs to be incorporated into the model with J. Bryan (KPMG).                         | 0.4   | \$550 | \$ 220.00   |
| Bryan, Jessica  | 31-May-12 | CapitaLand India (Navindia) - Discussion regarding inputs to be incorporated into the model with D. Marvin (KPMG).                        | 0.4   | \$405 | \$ 162.00   |
| Marvin, Douglas | 31-May-12 | Manager review of valuation information relating to CapitaLand India (Navindia).  | 0.4   | \$550 | \$ 220.00   |
| Bryan, Jessica  | 31-May-12 | Discussion of real estate report template. Attendees: J. Bryan, D. Marvin, A. Clark and S. Boobis (all KPMG).                             | 0.5   | \$405 | \$ 202.50   |
| Boobis, Suzanne | 31-May-12 | Discussion of real estate report template. Attendees: J. Bryan, D. Marvin, A. Clark and S. Boobis (all KPMG).                             | 0.5   | \$405 | \$ 202.50   |
| Clark, Antony   | 31-May-12 | Discussion of real estate report template. Attendees: J. Bryan, D. Marvin, A. Clark and S. Boobis (all KPMG).                             | 0.5   | \$305 | \$ 152.50   |
| Marvin, Douglas | 31-May-12 | Discussion of real estate report template. Attendees: J. Bryan, D. Marvin, A. Clark and S. Boobis (all KPMG).                             | 0.5   | \$550 | \$ 275.00   |
| Bryan, Jessica  | 31-May-12 | Lux Res Dev - Castello de Casole - review information and draft documentation in preparation for meeting with Glass Ratner.               | 0.5   | \$405 | \$ 202.50   |
| Bryan, Jessica  | 31-May-12 | CapitaLand India (Navindia) - review of discount rates, yields, investment market and current state of the Mumbai office market.          | 0.5   | \$405 | \$ 202.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Laflamme, Patrick | 31-May-12 | Aspen Valley Ranch - Call with P. Laflamme, J. Seidl, T. Miller (all KPMG Atlanta), J. Sweeny (Arcapita), J. Saslove (Joshua & Co.) and T. Latousek (Joshua & Co.) to discuss property specifics and overall market activity in Aspen. | 0.5   | \$695 | \$ 347.50 |
| Miller, Timothy   | 31-May-12 | Aspen Valley Ranch - Call with P. Laflamme, J. Seidl, T. Miller (all KPMG Atlanta), J. Sweeny (Arcapita), J. Saslove (Joshua & Co.) and T. Latousek (Joshua & Co.) to discuss property specifics and overall market activity in Aspen. | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes   | 31-May-12 | Aspen Valley Ranch - Call with P. Laflamme, J. Seidl, T. Miller (all KPMG Atlanta), J. Sweeny (Arcapita), J. Saslove (Joshua & Co.) and T. Latousek (Joshua & Co.) to discuss property specifics and overall market activity in Aspen. | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 31-May-12 | Aspen Valley Ranch - Meeting with P. Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to prepare for call with brokers/Arcapita regarding property's marketing activity.   | 0.5   | \$695 | \$ 347.50 |
| Miller, Timothy   | 31-May-12 | Aspen Valley Ranch - Meeting with P. Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to prepare for call with brokers/Arcapita regarding property's marketing activity.   | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes   | 31-May-12 | Aspen Valley Ranch - Meeting with P. Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to prepare for call with brokers/Arcapita regarding property's marketing activity.   | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 31-May-12 | Aspen Valley Ranch - Review information in preparation for call with brokers/Arcapita regarding property's marketing activity.   | 0.5   | \$695 | \$ 347.50 |
| Marvin, Douglas   | 31-May-12 | Discussion relating to the Real estate assets research and market data. Attendees: A. Clark, D. Marvin, S. Boobis, M. Strenger (all KPMG).   | 0.5   | \$550 | \$ 275.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description  | Hours | Rate  | Amount    |
|--------------------|-----------|--|-------|-------|-----------|
| Boobis, Suzanne    | 31-May-12 | Discussion relating to the Real estate assets research and market data. Attendees: A. Clark, D. Marvin, S. Boobis, M. Strenger (all KPMG).   | 0.5   | \$405 | \$ 202.50 |
| Strenger, Marc     | 31-May-12 | Discussion relating to the Real estate assets research and market data. Attendees: A. Clark, D. Marvin, S. Boobis, M. Strenger (all KPMG).   | 0.5   | \$343 | \$ 171.70 |
| Clark, Antony      | 31-May-12 | Discussion relating to the Real estate assets research and market data. Attendees: A. Clark, D. Marvin, S. Boobis, M. Strenger (all KPMG).   | 0.5   | \$305 | \$ 152.50 |
| Marvin, Douglas    | 31-May-12 | Reviewing valuation model for Bahrain Bay I.   | 0.7   | \$550 | \$ 385.00 |
| Cook, James        | 31-May-12 | Continue to build Property Level Discounted Cash Flow (DCF) Model for Fountains.   | 0.7   | \$550 | \$ 385.00 |
| Marvin, Douglas    | 31-May-12 | Reviewing valuation information relating to Lux Res Dev CDC.   | 0.8   | \$550 | \$ 440.00 |
| Miller, Timothy    | 31-May-12 | Aspen Valley Ranch - Prepare document which details points of discussion from call with Joshua & Co.   | 0.8   | \$305 | \$ 244.00 |
| Bhuwania, Achal    | 31-May-12 | Review additional Honiton information provided in relation to 2012/13 forecasts.   | 0.8   | \$695 | \$ 556.00 |
| Cameron, Lewis     | 31-May-12 | Revise the Tensar through-the-cycle model.   | 0.9   | \$305 | \$ 274.50 |
| Kastavunis, Marina | 31-May-12 | Manager review of the Bahrain Bay I Discounted Cash Flow (DCF) model.  | 0.9   | \$550 | \$ 495.00 |
| Seidl, Johannes    | 31-May-12 | Review and analysis of incoming data relating to Fountains.  | 1.0   | \$550 | \$ 550.00 |
| Bhuwania, Achal    | 31-May-12 | Review the Viridian updated information provided - recent broker note.   | 1.0   | \$695 | \$ 695.00 |
| Boobis, Suzanne    | 31-May-12 | Review and revise the Lusail valuation model to ensure calculations are correct.   | 1.1   | \$405 | \$ 445.50 |
| Boobis, Suzanne    | 31-May-12 | Continued working on the Lusail through the cycle valuations, created graphical illustration, and used projected exchange rates to forecast. | 1.2   | \$405 | \$ 486.00 |
| Kastavunis, Marina | 31-May-12 | Review Head Office Discounted Cash Flow (DCF) model.   | 1.2   | \$550 | \$ 660.00 |
| Bhuwania, Achal    | 31-May-12 | Assess additional Dalkia information provided and consider impact on valuation methodology.  | 1.2   | \$695 | \$ 834.00 |
| Boobis, Suzanne    | 31-May-12 | Prepare background work for Lusail valuation report.   | 1.3   | \$405 | \$ 526.50 |

# EXHIBIT D1

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| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy    | 31-May-12 | Continue to compose market industry section for Fountains portfolio.  | 1.3   | \$305 | \$ 396.50   |
| Tewaag, Alexander  | 31-May-12 | Review and revise the Varel output templates for reporting purposes.  | 1.4   | \$405 | \$ 567.00   |
| Ferris, Steven     | 31-May-12 | Update Honiton current model for new scenarios based on call with deal team.  | 1.6   | \$550 | \$ 880.00   |
| Laflamme, Patrick  | 31-May-12 | Review of Fountains base model and key assumptions applied in valuation analysis.   | 1.7   | \$695 | \$ 1,181.50 |
| Cameron, Lewis     | 31-May-12 | Meeting to discuss additional analysis of comparable companies for Tensar based on comps analysis done by the Citigroup in 2007 with L. Cameron and N. Mueller (both KPMG). | 2.0   | \$305 | \$ 610.00   |
| Mueller, Natalja   | 31-May-12 | Meeting to discuss additional analysis of comparable companies for Tensar based on comps analysis done by the Citigroup in 2007 with L. Cameron and N. Mueller (both KPMG). | 2.0   | \$550 | \$ 1,100.00 |
| Kastavunis, Marina | 31-May-12 | Review the Honiton Discounted Cash Flow (DCF) models.   | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis     | 31-May-12 | Prepare new Tensar analysis added to comps model.   | 2.2   | \$305 | \$ 671.00   |
| Marvin, Douglas    | 31-May-12 | Review and revise the UK Senior Living Yielding I valuation model.  | 2.3   | \$550 | \$ 1,265.00 |
| Whitworth, Kylie   | 31-May-12 | Continuation of update to Dalkia valuation analysis.  | 2.5   | \$550 | \$ 1,375.00 |
| Clark, Antony      | 31-May-12 | Research on comparable companies for various companies and assets.  | 2.5   | \$305 | \$ 762.50   |
| Clark, Antony      | 31-May-12 | Prepare valuation model for RE - Bahrain Bay I.   | 2.7   | \$305 | \$ 823.50   |
| Mueller, Natalja   | 31-May-12 | Run the current and future valuation models based on sensitized Capex numbers for management initiatives for Tensar.  | 2.8   | \$550 | \$ 1,540.00 |
| Tewaag, Alexander  | 31-May-12 | Generating draft presentation for Varel of the valuation work and analysis.   | 2.8   | \$405 | \$ 1,134.00 |
| Boobis, Suzanne    | 31-May-12 | Calculated through the cycle valuations for Lusail, and updated valuation workbook.   | 2.9   | \$405 | \$ 1,174.50 |
| Miller, Timothy    | 31-May-12 | Compose market industry section for Fountains portfolio.  | 3.0   | \$305 | \$ 915.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Seidl, Johannes   | 31-May-12 | Perform market research for similar senior housing facilities.   | 3.0   | \$550 | \$ 1,650.00 |
| Cook, James       | 31-May-12 | Continue to build Property Level Discounted Cash Flow (DCF) Model for Fountains.   | 3.9   | \$550 | \$ 2,145.00 |
| Lau, Christopher  | 31-May-12 | Reviewing the inputs in the 'Through the cycle model' to ensure that the figures tie in with those in the annual reports for the comparable companies for Dalkia.              | 3.8   | \$305 | \$ 1,159.00 |
| Lau, Christopher  | 31-May-12 | Continue reviewing the inputs in the 'Through the cycle model' to ensure that the figures tie in with those in the annual reports for the comparable companies for Dalkia.     | 0.2   | \$305 | \$ 61.00    |
| Bryan, Jessica    | 31-May-12 | Lux Res Dev - Castello de Casole - building model based on discussions with Glass Ratner.  | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica    | 31-May-12 | Lux Res Dev - Castello de Casole - continue building model based on discussions with Glass Ratner.   | 2.1   | \$405 | \$ 850.50   |
| Ferris, Steven    | 1-Jun-12  | Analysis of management and deal team correspondence regarding Honiton.   | 0.2   | \$550 | \$ 110.00   |
| Miller, Timothy   | 1-Jun-12  | Discussion of our latest view on the valuation of Aspen Valley Ranch in advance of a call with property-level management regarding status of development and other open items. | 0.2   | \$305 | \$ 61.00    |
| Seidl, Johannes   | 1-Jun-12  | Discussion of our latest view on the valuation of Aspen Valley Ranch in advance of a call with property-level management regarding status of development and other open items. | 0.2   | \$550 | \$ 110.00   |
| O'Neill, Jane     | 1-Jun-12  | Review additional information received on CardioMEMS in preparation for discussion regarding same.   | 0.2   | \$695 | \$ 139.00   |
| Miller, Timothy   | 1-Jun-12  | Review Fountains information in preparation for call with D. Marvin (KPMG) regarding status of valuation, pending items, etc.  | 0.2   | \$305 | \$ 61.00    |
| Miller, Timothy   | 1-Jun-12  | Review Aspen Valley Ranch information in preparation for call with D. Marvin (KPMG) regarding status of valuation, pending items, etc.   | 0.3   | \$305 | \$ 91.50    |
| Tewaag, Alexander | 1-Jun-12  | Review the Polygel valuation information.  | 0.3   | \$405 | \$ 121.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Ferris, Steven    | 1-Jun-12 | Update the Honiton future operating model to consider new scenario.  | 0.3   | \$550 | \$ 165.00 |
| O'Neill, Jane     | 1-Jun-12 | Discussion between J. O'Neill and A. Tewaag ( both KPMG) regarding additional information received on CardioMEMS.  | 0.4   | \$695 | \$ 278.00 |
| Tewaag, Alexander | 1-Jun-12 | Discussion between J. O'Neill and A. Tewaag ( both KPMG) regarding additional information received on CardioMEMS.  | 0.4   | \$405 | \$ 162.00 |
| Laflamme, Patrick | 1-Jun-12 | Aspen Valley Ranch - Conference call with P. Laflamme, J. Seidl, T. Miller (all KPMG), J. Sweeny (Arcapita), R. Holland and M. Holland (both Resort Ventures) regarding property characteristics and current development status. | 0.5   | \$695 | \$ 347.50 |
| Miller, Timothy   | 1-Jun-12 | Aspen Valley Ranch - Conference call with P. Laflamme, J. Seidl, T. Miller (all KPMG), J. Sweeny (Arcapita), R. Holland and M. Holland (both Resort Ventures) regarding property characteristics and current development status. | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes   | 1-Jun-12 | Aspen Valley Ranch - Conference call with P. Laflamme, J. Seidl, T. Miller (all KPMG), J. Sweeny (Arcapita), R. Holland and M. Holland (both Resort Ventures) regarding property characteristics and current development status. | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony      | 1-Jun-12 | Call between D. McPhee, N. Mueller, J. O'Neill, A. Berg (all KPMG) and S. Croft and M. Graham (both Arcapita) to discuss Tensar competitors.   | 0.5   | \$695 | \$ 347.50 |
| McPhee, Douglas   | 1-Jun-12 | Call between D. McPhee, N. Mueller, J. O'Neill, A. Berg (all KPMG) and S. Croft and M. Graham (both Arcapita) to discuss Tensar competitors.   | 0.5   | \$950 | \$ 475.00 |
| Mueller, Natalja  | 1-Jun-12 | Call between D. McPhee, N. Mueller, J. O'Neill, A. Berg (all KPMG) and S. Croft and M. Graham (both Arcapita) to discuss Tensar competitors.   | 0.5   | \$550 | \$ 275.00 |

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Arcapita Bank B.S.C. (c)  
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| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| O'Neill, Jane     | 1-Jun-12 | Call between D. McPhee, N. Mueller, J. O'Neill, A. Berg (all KPMG) and S. Croft and M. Graham (both Arcapita) to discuss Tensar competitors.   | 0.5   | \$695 | \$ 347.50 |
| Laflamme, Patrick | 1-Jun-12 | Conference call with P. Laflamme, J. Seidl and T. Miller (all KPMG US) and D. Marvin (KPMG UK) to discuss overall status and convey findings from discussions with property-level management, etc. as it relates to Fountain and Aspen Valley Ranch. | 0.5   | \$695 | \$ 347.50 |
| Marvin, Douglas   | 1-Jun-12 | Conference call with P. Laflamme, J. Seidl and T. Miller (all KPMG US) and D. Marvin (KPMG UK) to discuss overall status and convey findings from discussions with property-level management, etc. as it relates to Fountain and Aspen Valley Ranch. | 0.5   | \$550 | \$ 275.00 |
| Miller, Timothy   | 1-Jun-12 | Conference call with P. Laflamme, J. Seidl and T. Miller (all KPMG US) and D. Marvin (KPMG UK) to discuss overall status and convey findings from discussions with property-level management, etc. as it relates to Fountain and Aspen Valley Ranch. | 0.5   | \$305 | \$ 152.50 |
| Seidl, Johannes   | 1-Jun-12 | Conference call with P. Laflamme, J. Seidl and T. Miller (all KPMG US) and D. Marvin (KPMG UK) to discuss overall status and convey findings from discussions with property-level management, etc. as it relates to Fountain and Aspen Valley Ranch. | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas   | 1-Jun-12 | Discussion between D. McPhee and N. Mueller (both KPMG) regarding the scenario analysis for Tensar.  | 0.5   | \$950 | \$ 475.00 |
| Mueller, Natalja  | 1-Jun-12 | Discussion between D. McPhee and N. Mueller (both KPMG) regarding the scenario analysis for Tensar.  | 0.5   | \$550 | \$ 275.00 |
| Mueller, Natalja  | 1-Jun-12 | Manager review of the scenario analysis for Tensar in preparation for meeting regarding same.  | 0.5   | \$550 | \$ 275.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name               | Date     | Description   | Hours | Rate  | Amount    |
|--------------------|----------|---|-------|-------|-----------|
| Laflamme, Patrick  | 1-Jun-12 | Review property characteristics and current development status for Aspen Valley Ranch and Fountains in preparation for conference calls regarding same.   | 0.5   | \$695 | \$ 347.50 |
| O'Neill, Jane      | 1-Jun-12 | Discussion between J. O'Neill and A. Tewaag (both KPMG) regarding additional comparable company analysis for Idhasoft.  | 0.6   | \$695 | \$ 417.00 |
| Tewaag, Alexander  | 1-Jun-12 | Discussion between J. O'Neill and A. Tewaag (both KPMG) regarding additional comparable company analysis for Idhasoft.  | 0.6   | \$405 | \$ 243.00 |
| Connell, Brian     | 1-Jun-12 | Discussion between J. Zatouroff, B. Connell, J. O'Neill, M. Kastavunis (all KPMG) regarding the Company Comparables and Company Transactions (CoCo/CoTrans) for CEPL.   | 0.6   | \$550 | \$ 330.00 |
| Kastavunis, Marina | 1-Jun-12 | Discussion between J. Zatouroff, B. Connell, J. O'Neill, M. Kastavunis (all KPMG) regarding the Company Comparables and Company Transactions (CoCo/CoTrans) for CEPL.   | 0.6   | \$550 | \$ 330.00 |
| O'Neill, Jane      | 1-Jun-12 | Discussion between J. Zatouroff, B. Connell, J. O'Neill, M. Kastavunis (all KPMG) regarding the Company Comparables and Company Transactions (CoCo/CoTrans) for CEPL.   | 0.6   | \$695 | \$ 417.00 |
| Zatouroff, Justin  | 1-Jun-12 | Discussion between J. Zatouroff, B. Connell, J. O'Neill, M. Kastavunis (all KPMG) regarding the Company Comparables and Company Transactions (CoCo/CoTrans) for CEPL.   | 0.6   | \$950 | \$ 570.00 |
| O'Neill, Jane      | 1-Jun-12 | Senior manager review of additional comparable company analysis for Idhasoft.   | 0.6   | \$695 | \$ 417.00 |
| McPhee, Douglas    | 1-Jun-12 | Partial attendance in discussion between D. McPhee, J. O'Neill, L. Cameron and N. Mueller (all KPMG) regarding additional analysis of Tensar comparable companies including companies considered by the Deal Team as a comparable universe, risk profile and impact on the current valuation. | 0.5   | \$950 | \$ 475.00 |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Cameron, Lewis    | 1-Jun-12 | Discussion between D. McPhee, J. O'Neill, L. Cameron and N. Mueller (all KPMG) regarding additional analysis of Tensar comparable companies including companies considered by the Deal Team as a comparable universe, risk profile and impact on the current valuation. | 0.8   | \$305 | \$ 244.00 |
| Mueller, Natalja  | 1-Jun-12 | Discussion between D. McPhee, J. O'Neill, L. Cameron and N. Mueller (all KPMG) regarding additional analysis of Tensar comparable companies including companies considered by the Deal Team as a comparable universe, risk profile and impact on the current valuation. | 0.8   | \$550 | \$ 440.00 |
| O'Neill, Jane     | 1-Jun-12 | Discussion between D. McPhee, J. O'Neill, L. Cameron and N. Mueller (all KPMG) regarding additional analysis of Tensar comparable companies including companies considered by the Deal Team as a comparable universe, risk profile and impact on the current valuation. | 0.8   | \$695 | \$ 556.00 |
| Marvin, Douglas   | 1-Jun-12 | Manager review of the Head Office valuation assumptions.  | 0.8   | \$550 | \$ 440.00 |
| Cook, James       | 1-Jun-12 | Meeting between P. Laflamme and James Cook (both KPMG) to discuss property Discounted Cash Flow (DCF) models for Fountain.  | 0.8   | \$550 | \$ 440.00 |
| Laflamme, Patrick | 1-Jun-12 | Meeting between P. Laflamme and James Cook (both KPMG) to discuss property Discounted Cash Flow (DCF) models for Fountain.  | 0.8   | \$695 | \$ 556.00 |
| Lau, Christopher  | 1-Jun-12 | Continue to review the inputs and calculation in the "Through the cycle model", relating to Dalkia, to ensure that the figures tie in with those in the annual reports for the comparable companies.  | 0.9   | \$305 | \$ 274.50 |
| Miller, Timothy   | 1-Jun-12 | Aspen Valley Ranch - Prepare document which details points of discussion from call with Resort Ventures.  | 1.0   | \$305 | \$ 305.00 |
| Mueller, Natalja  | 1-Jun-12 | Review forecasts and management initiatives for Tensar and their potential impact on valuation.   | 1.0   | \$550 | \$ 550.00 |

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| Name               | Date     | Description  | Hours | Rate  | Amount      |
|--------------------|----------|--|-------|-------|-------------|
| Mueller, Natalja   | 1-Jun-12 | Review of analysis and report commentary prepared by junior team members ahead of partner review and subsequent call with the Deal Team. | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander  | 1-Jun-12 | Continue to work on draft presentation for Varel.  | 1.1   | \$405 | \$ 445.50   |
| Laflamme, Patrick  | 1-Jun-12 | Senior Manager review of the Fountain base model and key assumptions applied in valuation analysis.                                      | 1.2   | \$695 | \$ 834.00   |
| Bhuwania, Achal    | 1-Jun-12 | Senior Manager review of the updated analysis performed on future and current valuation for Varel.                                       | 1.3   | \$695 | \$ 903.50   |
| Tewaag, Alexander  | 1-Jun-12 | Idhasoft transaction research on small and medium enterprise (SME) transaction partners using MergerMarket.                              | 1.4   | \$405 | \$ 567.00   |
| Cameron, Lewis     | 1-Jun-12 | Prepare and update the through the cycle model for Tensar.   | 1.4   | \$305 | \$ 427.00   |
| Miller, Timothy    | 1-Jun-12 | Continue to compose market industry section for Fountains portfolio.   | 1.5   | \$305 | \$ 457.50   |
| Kastavunis, Marina | 1-Jun-12 | Manager review of the Discounted Cash Flow (DCF) model for Lusail.   | 1.5   | \$550 | \$ 825.00   |
| Tewaag, Alexander  | 1-Jun-12 | Analysis of new venture capital business plan and financial forecast information uploaded to the dataroom.                               | 1.6   | \$405 | \$ 648.00   |
| Berg, Antony       | 1-Jun-12 | Continue to summarize key findings and sensitivities for PODS assets.  | 1.6   | \$695 | \$ 1,112.00 |
| Cameron, Lewis     | 1-Jun-12 | Created Tensar consolidation document for reference during deal team call for attendees.   | 1.6   | \$305 | \$ 488.00   |
| Marvin, Douglas    | 1-Jun-12 | Manager review of Lusail valuation assumptions.  | 1.6   | \$550 | \$ 880.00   |
| Boobis, Suzanne    | 1-Jun-12 | Reviewed documentation on Lusail in order to complete background information section of valuation report.                                | 2.0   | \$405 | \$ 810.00   |
| Marvin, Douglas    | 1-Jun-12 | Manager review of the UK Senior Living Yielding I valuation model and assumptions.   | 2.1   | \$550 | \$ 1,155.00 |
| Cameron, Lewis     | 1-Jun-12 | Continue preparing and updating of Company Comparables (CoCo's) model for Tensar.  | 2.2   | \$305 | \$ 671.00   |

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| Name               | Date     | Description  | Hours | Rate  | Amount      |
|--------------------|----------|--|-------|-------|-------------|
| Boobis, Suzanne    | 1-Jun-12 | Continued review of Lusail valuation workbook and cross checked with previous models to ensure consistency.  | 2.3   | \$405 | \$ 931.50   |
| Kastavunis, Marina | 1-Jun-12 | Manager review of the Discounted Cash Flow (DCF) model for Honiton.  | 2.5   | \$550 | \$ 1,375.00 |
| Tewaag, Alexander  | 1-Jun-12 | Analysis of activities of portfolio companies through public information sources (websites, press releases, Capital IQ) for all companies in the Venture Capital (VC) portfolio.         | 2.9   | \$405 | \$ 1,174.50 |
| Boobis, Suzanne    | 1-Jun-12 | Continue to prepare the valuation report for Lusail.   | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica     | 1-Jun-12 | Continue building valuation financial model for Castello de Casole based on conversations with Glass Ratner.   | 3.1   | \$405 | \$ 1,255.50 |
| Clark, Antony      | 1-Jun-12 | Initial research and analysis of recent Bahrain Bay transactions in order to form a view on achievable rates.  | 3.1   | \$305 | \$ 945.50   |
| Lau, Christopher   | 1-Jun-12 | Review the inputs and calculation in the "Through the cycle model", relating to Dalkia, to ensure that the figures tie in with those in the annual reports for the comparable companies. | 3.1   | \$305 | \$ 945.50   |
| Cook, James        | 1-Jun-12 | Continue to build the Fountain Property Level DCF Model.   | 3.2   | \$550 | \$ 1,760.00 |
| Clark, Antony      | 1-Jun-12 | Researching Bahrain Bay development plot allocations, sale status and pricing and updating the Bahrain Bay reports accordingly.  | 3.4   | \$305 | \$ 1,037.00 |
| Bryan, Jessica     | 1-Jun-12 | Building valuation financial model for Castello de Casole based on conversations with Glass Ratner.  | 3.9   | \$405 | \$ 1,579.50 |
| Strenger, Marc     | 3-Jun-12 | Drafting email to Real Estate team members regarding market comparables for all Real Estate assets.  | 1.0   | \$343 | \$ 343.40   |
| Seidl, Johannes    | 4-Jun-12 | Aspen Valley Ranch - Update of the bulk sale scenario based on new information provided by the client, KPMG research and discussions held with local market participants.                | 1.0   | \$550 | \$ 550.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Cook, James       | 4-Jun-12 | Create a consolidated model for Fountains 15 properties.   | 1.6   | \$550 | \$ 880.00   |
| Donnalley, Rick   | 4-Jun-12 | Partner review of the Fountains property DCF models and valuation schedules.   | 2.0   | \$950 | \$ 1,900.00 |
| Strenger, Marc    | 4-Jun-12 | Research of transaction comparables as it relates to the Headquarter site.   | 2.0   | \$343 | \$ 686.80   |
| Cook, James       | 4-Jun-12 | Review cap rate and discount rate assumptions within 15 property models for Fountains.   | 2.2   | \$550 | \$ 1,210.00 |
| Seidl, Johannes   | 4-Jun-12 | Aspen Valley Ranch - Update of market sales comparison approach to estimate the retail price of the 3 tracts to be utilized in the 3 tract sell-out scenario.  | 2.9   | \$550 | \$ 1,595.00 |
| Miller, Timothy   | 4-Jun-12 | Research comparable land sales transactions as it relates to Aspen Valley Ranch.   | 3.0   | \$305 | \$ 915.00   |
| Seidl, Johannes   | 4-Jun-12 | Aspen Valley Ranch - Update of market sales comparison approach to estimate the retail price of the 14 residential lots to be utilized in the 14 lot sell-out scenario.  | 3.1   | \$550 | \$ 1,705.00 |
| Cook, James       | 4-Jun-12 | Review and adjust assumptions within property level DCF models (15 models) for Fountains.  | 3.8   | \$550 | \$ 2,090.00 |
| Laflamme, Patrick | 5-Jun-12 | Continue to review assumptions within property level DCF models (15 models) for Fountains.   | 0.6   | \$695 | \$ 417.00   |
| Strenger, Marc    | 5-Jun-12 | Site visit of Arcapita HQ in Bahrain to discuss the asset with site management to understand high level asset issues, local comparable leases, the condition of the property and progress of surrounding developments. | 1.0   | \$343 | \$ 343.40   |
| Miller, Timothy   | 5-Jun-12 | Perform market research for capitalization rates for similar properties as it relates to Fountains.  | 2.0   | \$305 | \$ 610.00   |
| Miller, Timothy   | 5-Jun-12 | Analyze bulk land transactions used in the valuation for Aspen Valley Ranch.   | 2.5   | \$305 | \$ 762.50   |
| Seidl, Johannes   | 5-Jun-12 | Aspen Valley Ranch - Update of the 3 tract DCF sell-out scenario based on new information provided by the client, KPMG research and discussions held with local market participants.                                   | 3.0   | \$550 | \$ 1,650.00 |
| Miller, Timothy   | 5-Jun-12 | Perform market research for recent transactions of similar properties as it relates to Fountains.  | 3.0   | \$305 | \$ 915.00   |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Cook, James       | 5-Jun-12 | Review and revise the format/layout of the 15 property models for Fountains.   | 3.3   | \$550 | \$ 1,815.00 |
| Seidl, Johannes   | 5-Jun-12 | Aspen Valley Ranch - Analyze the valuation of the homestead by utilizing the sales comparison approach.  | 3.5   | \$550 | \$ 1,925.00 |
| Laflamme, Patrick | 5-Jun-12 | Review assumptions within property level DCF models (15 models) for Fountains.   | 3.9   | \$695 | \$ 2,710.50 |
| Butani, Anish     | 6-Jun-12 | Discussion between D. McPhee, N. Mueller and A. Butani (all KPMG) on progress made in relation to the valuation of private equity and infrastructure assets. | 0.2   | \$550 | \$ 110.00   |
| McPhee, Douglas   | 6-Jun-12 | Discussion between D. McPhee, N. Mueller and A. Butani (all KPMG) on progress made in relation to the valuation of private equity and infrastructure assets. | 0.2   | \$950 | \$ 190.00   |
| Mueller, Natalja  | 6-Jun-12 | Discussion between D. McPhee, N. Mueller and A. Butani (all KPMG) on progress made in relation to the valuation of private equity and infrastructure assets. | 0.2   | \$550 | \$ 110.00   |
| Booth, Richard    | 6-Jun-12 | Discussion on overall progress for business plan review and valuation workstreams for all infrastructure assets between R. Booth and A. Butani (both KPMG).  | 0.2   | \$695 | \$ 139.00   |
| Butani, Anish     | 6-Jun-12 | Discussion on overall progress for business plan review and valuation workstreams for all infrastructure assets between R. Booth and A. Butani (both KPMG).  | 0.2   | \$550 | \$ 110.00   |
| McPhee, Douglas   | 6-Jun-12 | High level partner review of recent notes made by D. Marvin (KPMG) regarding several Real Estate assets.   | 0.3   | \$950 | \$ 285.00   |
| Tewaag, Alexander | 6-Jun-12 | Analysis of new historical data for Idhasoft.  | 0.5   | \$405 | \$ 202.50   |
| Cook, James       | 6-Jun-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG Atlanta) to discuss the valuation analysis for Fountains.   | 0.5   | \$550 | \$ 275.00   |
| Laflamme, Patrick | 6-Jun-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG Atlanta) to discuss the valuation analysis for Fountains.   | 0.5   | \$695 | \$ 347.50   |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Miller, Timothy   | 6-Jun-12 | Meeting with P. Laflamme, J. Cook, and T. Miller (all KPMG Atlanta) to discuss the valuation analysis for Fountains.   | 0.5   | \$305 | \$ 152.50 |
| Laflamme, Patrick | 6-Jun-12 | Senior Manager review of the draft schedules for Fountains.  | 0.5   | \$695 | \$ 347.50 |
| McPhee, Douglas   | 6-Jun-12 | Call with K. Miller and S. Buffon (both Gibson Dunn) and A. Rogers and Karim (both Arcapita) regarding change of control clauses and additional work Gibson Dunn is to undertake. KPMG attendees: D. McPhee and G. Williams (both KPMG). | 0.6   | \$950 | \$ 570.00 |
| Williams, Gareth  | 6-Jun-12 | Call with K. Miller and S. Buffon (both Gibson Dunn) and A. Rogers and Karim (both Arcapita) regarding change of control clauses and additional work Gibson Dunn is to undertake. KPMG attendees: D. McPhee and G. Williams (both KPMG). | 0.6   | \$840 | \$ 504.00 |
| Laflamme, Patrick | 6-Jun-12 | Senior Manager review of the cap rate and discount rate assumptions within 15 property models for Fountains.   | 0.6   | \$695 | \$ 417.00 |
| Berg, Antony      | 6-Jun-12 | Discussion between A. Berg and N. Mueller (both KPMG) regarding the capital structure before and after refinancing in April 2012 and its potential impact on the Tensar valuation.   | 0.7   | \$695 | \$ 486.50 |
| Mueller, Natalja  | 6-Jun-12 | Discussion between A. Berg and N. Mueller (both KPMG) regarding the capital structure before and after refinancing in April 2012 and its potential impact on the Tensar valuation.   | 0.7   | \$550 | \$ 385.00 |
| Tewaag, Alexander | 6-Jun-12 | Revision of transaction multiples and related press releases as it relates to Polygel.   | 0.8   | \$405 | \$ 324.00 |
| Berg, Antony      | 6-Jun-12 | Senior Manager review of the capital structure on Tensar.  | 0.8   | \$695 | \$ 556.00 |
| Berg, Antony      | 6-Jun-12 | Analyze 3PD internal working papers in preparation for internal forecast review.   | 1.0   | \$695 | \$ 695.00 |
| Berg, Antony      | 6-Jun-12 | Analyze PODS internal working papers in preparation for internal forecast review.  | 1.0   | \$695 | \$ 695.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Cameron, Lewis    | 6-Jun-12 | Continue to analyze the Capital IQ figures for Tensar CoCo's using annual and quarterly accounts.  | 1.0   | \$305 | \$ 305.00   |
| Bryan, Jessica    | 6-Jun-12 | Draft and prepare the executive summary slide for Lux res dev Italy.   | 1.0   | \$405 | \$ 405.00   |
| Seidl, Johannes   | 6-Jun-12 | Reconciliation of Aspen Valley Ranch valuation scenarios and refinement of valuation conclusion.   | 1.0   | \$550 | \$ 550.00   |
| Seidl, Johannes   | 6-Jun-12 | Review and revise the Aspen Valley Ranch valuation schedules.  | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish     | 6-Jun-12 | Review correspondences relating to progress made on the valuation of all infrastructure assets to date.  | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish     | 6-Jun-12 | Continue manager review of draft discounted cash flow analysis for current value of Honiton.   | 1.1   | \$550 | \$ 605.00   |
| Lau, Christopher  | 6-Jun-12 | Continue to review the inputs and calculation in the 'Through the cycle model', for Dalkia, to ensure that the figures tie in with those in the annual reports for the comparable companies. | 1.1   | \$305 | \$ 335.50   |
| Williams, Gareth  | 6-Jun-12 | Prepare billing analysis report regarding project costs to date to provide to Arcapita.  | 1.1   | \$840 | \$ 924.00   |
| Marvin, Douglas   | 6-Jun-12 | Manager review of the Headquarters valuation model.  | 1.2   | \$550 | \$ 660.00   |
| Cook, James       | 6-Jun-12 | Revise consolidated model for Fountains.   | 1.2   | \$550 | \$ 660.00   |
| Whitworth, Kylie  | 6-Jun-12 | Update of Dalkia valuation analysis with updated business plan forecasts from Arcapita.  | 1.2   | \$550 | \$ 660.00   |
| Cook, James       | 6-Jun-12 | Meeting between J. Cook and P. Laflamme (both KPMG) to review and discuss the Fountain property models.  | 1.4   | \$550 | \$ 770.00   |
| Laflamme, Patrick | 6-Jun-12 | Meeting between J. Cook and P. Laflamme (both KPMG) to review and discuss the Fountain property models.  | 1.4   | \$695 | \$ 973.00   |
| Laflamme, Patrick | 6-Jun-12 | Meeting with P Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to review and discuss Aspen Valley Ranch valuation conclusion.   | 1.5   | \$695 | \$ 1,042.50 |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Miller, Timothy   | 6-Jun-12 | Meeting with P Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to review and discuss Aspen Valley Ranch valuation conclusion.  | 1.5   | \$305 | \$ 457.50   |
| Seidl, Johannes   | 6-Jun-12 | Meeting with P Laflamme, J. Seidl, and T. Miller (all KPMG Atlanta) to review and discuss Aspen Valley Ranch valuation conclusion.  | 1.5   | \$550 | \$ 825.00   |
| Miller, Timothy   | 6-Jun-12 | Perform market research for capitalization rates for similar properties as it relates to Fountains.   | 1.5   | \$305 | \$ 457.50   |
| Marvin, Douglas   | 6-Jun-12 | Preparing summary of findings to date and outstanding items for various Real Estate assets.   | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas   | 6-Jun-12 | Review of Lusail valuation assumptions and further amendments to valuation model.   | 1.5   | \$550 | \$ 825.00   |
| Laflamme, Patrick | 6-Jun-12 | Senior Manager review of the Fountain draft schedules.  | 1.5   | \$695 | \$ 1,042.50 |
| Bryan, Jessica    | 6-Jun-12 | Finalizing Luxury Res Dev valuation model for Castello di Casole.   | 2.0   | \$405 | \$ 810.00   |
| Boobis, Suzanne   | 6-Jun-12 | Prepare the Lusail development timeline section of valuation report, which included financing detail, development strategy and relevant land payments.  | 2.0   | \$405 | \$ 810.00   |
| Clark, Antony     | 6-Jun-12 | Research the Bahrain Bay I & II development plans and initial draft of related report sections.   | 2.0   | \$305 | \$ 610.00   |
| Seidl, Johannes   | 6-Jun-12 | Review and revise the Aspen Valley Ranch valuation schedules.   | 2.0   | \$550 | \$ 1,100.00 |
| Cook, James       | 6-Jun-12 | Drafting the summary valuation report and appendices based on our analysis to date for the Fountains asset.   | 2.2   | \$550 | \$ 1,210.00 |
| Miller, Timothy   | 6-Jun-12 | Review and revise the Aspen Valley Ranch valuation analysis.  | 2.5   | \$305 | \$ 762.50   |
| Boobis, Suzanne   | 6-Jun-12 | Continued working on background information section of Lusail valuation report. Tasks involve assimilating information from various sources, formatting, and writing descriptions of site and geographical locations. | 2.6   | \$405 | \$ 1,053.00 |
| Whitworth, Kylie  | 6-Jun-12 | Continue to prepare the Dalkia valuation analysis.  | 2.7   | \$550 | \$ 1,485.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Tewaag, Alexander | 6-Jun-12 | Revision of Polygel calculations and output templates including several adjustments for reporting.   | 2.7   | \$405 | \$ 1,093.50 |
| Tewaag, Alexander | 6-Jun-12 | Preparing the first draft of the Polygel valuation report based on our analysis of information received to date.   | 2.8   | \$405 | \$ 1,134.00 |
| Boobis, Suzanne   | 6-Jun-12 | Prepare the 'Development Overview' section of the Lusail valuation report, which included reviewing documentation to ensure all required information was included.                 | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica    | 6-Jun-12 | Gathering information and drafting overview slide for Luxury Res Dev Italy.  | 3.0   | \$405 | \$ 1,215.00 |
| Seidl, Johannes   | 6-Jun-12 | Update of the Aspen Valley Ranch 14 lots DCF sell-out scenario based on new information provided by the client, KPMG research and held discussions with local market participants. | 3.0   | \$550 | \$ 1,650.00 |
| Cook, James       | 6-Jun-12 | Review and revise individual property models for Fountains.  | 3.4   | \$550 | \$ 1,870.00 |
| Bryan, Jessica    | 6-Jun-12 | Gathering information and drafting key timeline slide for Luxury Res Dev Italy.  | 3.5   | \$405 | \$ 1,417.50 |
| Clark, Antony     | 6-Jun-12 | Researching, analyzing, presenting and commenting on the Bahrain Bay I & II corporate structures in the draft valuation reports.   | 3.5   | \$305 | \$ 1,067.50 |
| Butani, Anish     | 6-Jun-12 | Manager review of draft discounted cash flow analysis for current value of Honiton.  | 3.9   | \$550 | \$ 2,145.00 |
| Cameron, Lewis    | 6-Jun-12 | Review Capital IQ figures for Jjill CoCo's using annual and quarterly accounts.  | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher  | 6-Jun-12 | Review the inputs and calculation in the 'Through the cycle model', for Dalkia, to ensure that the figures tie in with those in the annual reports for the comparable companies.   | 3.9   | \$305 | \$ 1,189.50 |
| Barton, Ashley    | 7-Jun-12 | Discussion between A. Barton and A. Berg (all KPMG) on approach to key outstanding items on forecast review for 3PD.   | 0.1   | \$405 | \$ 40.50    |

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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Berg, Antony      | 7-Jun-12 | Discussion between A. Barton and A. Berg (all KPMG) on approach to key outstanding items on forecast review for 3PD.  | 0.1   | \$695 | \$ 69.50  |
| Barton, Ashley    | 7-Jun-12 | Discussion between A. Barton and A. Berg (all KPMG) on approach to key outstanding items on forecast review for PODS.   | 0.2   | \$405 | \$ 81.00  |
| Berg, Antony      | 7-Jun-12 | Discussion between A. Barton and A. Berg (all KPMG) on approach to key outstanding items on forecast review for PODS.   | 0.2   | \$695 | \$ 139.00 |
| Laflamme, Patrick | 7-Jun-12 | Review of Lusail market reports to form initial very high level view on potential valuation range.  | 0.2   | \$695 | \$ 139.00 |
| Marvin, Douglas   | 7-Jun-12 | Amending the Headquarter (HQ) valuation regarding sub parcel size.  | 0.3   | \$550 | \$ 165.00 |
| Cook, James       | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Aspen Valley Ranch valuation methodologies and conclusions. | 0.3   | \$550 | \$ 165.00 |
| Laflamme, Patrick | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Aspen Valley Ranch valuation methodologies and conclusions. | 0.3   | \$695 | \$ 208.50 |
| Marvin, Douglas   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Aspen Valley Ranch valuation methodologies and conclusions. | 0.3   | \$550 | \$ 165.00 |
| Miller, Timothy   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Aspen Valley Ranch valuation methodologies and conclusions. | 0.3   | \$305 | \$ 91.50  |
| Seidl, Johannes   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Aspen Valley Ranch valuation methodologies and conclusions. | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony      | 7-Jun-12 | Review of 3PD key comments from internal forecast review meeting on 6/6/12.   | 0.3   | \$695 | \$ 208.50 |
| Berg, Antony      | 7-Jun-12 | Review of PODS key comments from internal forecast review meeting on 6/6/12.  | 0.3   | \$695 | \$ 208.50 |

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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Berg, Antony      | 7-Jun-12 | Review of Tensar key comments from internal forecast review meeting on 6/6/12.  | 0.3   | \$695 | \$ 208.50 |
| Cook, James       | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Fountains valuation methodologies and conclusions.  | 0.4   | \$550 | \$ 220.00 |
| Laflamme, Patrick | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Fountains valuation methodologies and conclusions.  | 0.4   | \$695 | \$ 278.00 |
| Marvin, Douglas   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Fountains valuation methodologies and conclusions.  | 0.4   | \$550 | \$ 220.00 |
| Miller, Timothy   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Fountains valuation methodologies and conclusions.  | 0.4   | \$305 | \$ 122.00 |
| Seidl, Johannes   | 7-Jun-12 | Discussion between D. Marvin, P. LaFlamme, T. Miller, J. Seidl and J. Cook (all KPMG) regarding the Fountains valuation methodologies and conclusions.  | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas   | 7-Jun-12 | Reviewing updated Lusail valuation model.   | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas   | 7-Jun-12 | Analyzing and comparing market comparables for UK Senior Living Yielding I.   | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne   | 7-Jun-12 | Conference call between S. Boobis, D. Marvin, M. Strenger (all KPMG), L. Amin and N. Doshi (both Lusail) and R. Mustafa (Arcapita) in relation to the current status and progress of the valuation on the Lusail Development. | 0.5   | \$405 | \$ 202.50 |
| Marvin, Douglas   | 7-Jun-12 | Conference call between S. Boobis, D. Marvin, M. Strenger (all KPMG), L. Amin and N. Doshi (both Lusail) and R. Mustafa (Arcapita) in relation to the current status and progress of the valuation on the Lusail Development. | 0.5   | \$550 | \$ 275.00 |

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| Name              | Date     | Description   | Hours | Rate  | Amount    |
|-------------------|----------|---|-------|-------|-----------|
| Strenger, Marc    | 7-Jun-12 | Conference call between S. Boobis, D. Marvin, M. Strenger (all KPMG), L. Amin and N. Doshi (both Lusail) and R. Mustafa (Arcapita) in relation to the current status and progress of the valuation on the Lusail Development.                         | 0.5   | \$343 | \$ 171.70 |
| Laflamme, Patrick | 7-Jun-12 | Senior Manager review of the Aspen Valley Ranch draft schedules.  | 0.6   | \$695 | \$ 417.00 |
| McPhee, Douglas   | 7-Jun-12 | Discussion between G. Williams, D. McPhee and N. Mueller (all KPMG) regarding risk profiles and updates on valuation in the light of the call with Arcapita on 7 June.  | 0.8   | \$950 | \$ 760.00 |
| Mueller, Natalja  | 7-Jun-12 | Discussion between G. Williams, D. McPhee and N. Mueller (all KPMG) regarding risk profiles and updates on valuation in the light of the call with Arcapita on 7 June.  | 0.8   | \$550 | \$ 440.00 |
| Williams, Gareth  | 7-Jun-12 | Discussion between G. Williams, D. McPhee and N. Mueller (all KPMG) regarding risk profiles and updates on valuation in the light of the call with Arcapita on 7 June.  | 0.8   | \$840 | \$ 672.00 |
| McPhee, Douglas   | 7-Jun-12 | Partner review of PE asset valuations.  | 0.8   | \$950 | \$ 760.00 |
| Marvin, Douglas   | 7-Jun-12 | Partial attendance in call regarding progress on valuation of investments with S. Dudley, M. Chowdhury, E. Zainal, C. Combs and A. Al-Shirawi (all Arcapita), J. Deans (Rothschild) and G. Williams, D. Fletcher, D. Marvin and D. McPhee (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Fletcher, David   | 7-Jun-12 | Call regarding progress on valuation of investments with S. Dudley, M. Chowdhury, E. Zainal, C. Combs and A. Al-Shirawi (all Arcapita), J. Deans (Rothschild) and G. Williams, D. Fletcher, D. Marvin and D. McPhee (all KPMG).                       | 0.9   | \$950 | \$ 855.00 |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| McPhee, Douglas   | 7-Jun-12 | Call regarding progress on valuation of investments with S. Dudley, M. Chowdhury, E. Zainal, C. Combs and A. Al-Shirawi (all Arcapita), J. Deans (Rothschild) and G. Williams, D. Fletcher, D. Marvin and D. McPhee (all KPMG). | 0.9   | \$950 | \$ 855.00   |
| Williams, Gareth  | 7-Jun-12 | Call regarding progress on valuation of investments with S. Dudley, M. Chowdhury, E. Zainal, C. Combs and A. Al-Shirawi (all Arcapita), J. Deans (Rothschild) and G. Williams, D. Fletcher, D. Marvin and D. McPhee (all KPMG). | 0.9   | \$840 | \$ 756.00   |
| Bryan, Jessica    | 7-Jun-12 | Gathering information and drafting development plan structure slide for Lux Res Dev.  | 1.0   | \$405 | \$ 405.00   |
| Tewaag, Alexander | 7-Jun-12 | Review of and adjustments to Net Asset Value (NAV) calculation for all companies in the VC Portfolio.   | 1.0   | \$405 | \$ 405.00   |
| Mueller, Natalja  | 7-Jun-12 | Update the Tensar valuation based on high-level sensitivities as preparation for the Arcapita call on 7 June.   | 1.0   | \$550 | \$ 550.00   |
| Marvin, Douglas   | 7-Jun-12 | Analyzing potential comparable companies and preparing initial CoCo analysis for AEIY I.  | 1.1   | \$550 | \$ 605.00   |
| Lau, Christopher  | 7-Jun-12 | Continue drafting the potential purchaser slide for the Viridian report.  | 1.1   | \$305 | \$ 335.50   |
| Fletcher, David   | 7-Jun-12 | Call with D. Resnick, J. Deans, S. Sethi (all Rothschild), L. Hirsch and M. Kvarda (both A&M) and D. Fletcher, D. McPhee and G. Williams (all KPMG) regarding planning for meeting on 12 June.                                  | 1.3   | \$950 | \$ 1,235.00 |
| McPhee, Douglas   | 7-Jun-12 | Call with D. Resnick, J. Deans, S. Sethi (all Rothschild), L. Hirsch and M. Kvarda (both A&M) and D. Fletcher, D. McPhee and G. Williams (all KPMG) regarding planning for meeting on 12 June.                                  | 1.3   | \$950 | \$ 1,235.00 |

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| <b>Name</b>       | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth  | 7-Jun-12    | Call with D. Resnick, J. Deans, S. Sethi (all Rothschild), L. Hirsch and M. Kvarda (both A&M) and D. Fletcher, D. McPhee and G. Williams (all KPMG) regarding planning for meeting on 12 June.                                    | 1.3          | \$840       | \$ 1,092.00   |
| Booth, Richard    | 7-Jun-12    | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5          | \$695       | \$ 1,042.50   |
| Borkowska, Alexan | 7-Jun-12    | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5          | \$405       | \$ 607.50     |
| Butani, Anish     | 7-Jun-12    | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5          | \$550       | \$ 825.00     |
| McPhee, Douglas   | 7-Jun-12    | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5          | \$950       | \$ 1,425.00   |
| Whitworth, Kylie  | 7-Jun-12    | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5          | \$550       | \$ 825.00     |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Williams, Gareth  | 7-Jun-12 | Discussion between D. McPhee, G. Williams, R. Booth, K. Whitworth, A. Borkowska and A. Butani (all KPMG) on progress made in business review and valuation of infrastructure assets, along with outstanding information required. | 1.5   | \$840 | \$ 1,260.00 |
| Tewaag, Alexander | 7-Jun-12 | Review of existing calculations on value development under different development scenarios for all companies in the VC Portfolio.   | 1.6   | \$405 | \$ 648.00   |
| Strenger, Marc    | 7-Jun-12 | Director review of the indicative valuation for Lusail.   | 2.0   | \$343 | \$ 686.80   |
| Butani, Anish     | 7-Jun-12 | Performed sum-of-the-parts valuation analysis for Viridian.   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 7-Jun-12 | Review valuation summary for all assets in preparation for the Arcapita call on 7 June.   | 2.0   | \$550 | \$ 1,100.00 |
| Laflamme, Patrick | 7-Jun-12 | Senior Manager review of the draft schedules and assumptions for Fountains.   | 2.0   | \$695 | \$ 1,390.00 |
| Marvin, Douglas   | 7-Jun-12 | Reviewing hotel valuation model and considering input assumptions as it relates to Lux Res Dev.   | 2.1   | \$550 | \$ 1,155.00 |
| Tewaag, Alexander | 7-Jun-12 | Build sensitized model into the forecast and assessing impact on present and future value for Idhasoft.   | 2.2   | \$405 | \$ 891.00   |
| Boobis, Suzanne   | 7-Jun-12 | Preparing graphs and images for background information section for the Lusail valuation report.   | 2.4   | \$405 | \$ 972.00   |
| Cameron, Lewis    | 7-Jun-12 | Update of Weighted Average Cost Of Capital (WACC) model for Tensar.   | 2.5   | \$305 | \$ 762.50   |
| Boobis, Suzanne   | 7-Jun-12 | Continued working on background section of the Lusail valuation report - specifically economic outlook of Qatar and growth in country.  | 2.6   | \$405 | \$ 1,053.00 |
| Clark, Antony     | 7-Jun-12 | Preparation of detailed beta analysis and other elements of weighted average cost of capital for the Bahrain Bay II site.   | 2.6   | \$305 | \$ 793.00   |
| Marvin, Douglas   | 7-Jun-12 | Preparing and amending valuation model for care homes as it relates to UK Senior Living Yielding I.   | 2.7   | \$550 | \$ 1,485.00 |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Bryan, Jessica    | 7-Jun-12 | Gathering information and drafting Casali competitive positioning slide for Luxury Res Dev Italy.   | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica    | 7-Jun-12 | Gathering information and drafting Hotel competitive positioning slide for Luxury Res Dev Italy.  | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica    | 7-Jun-12 | Gathering information and drafting Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis slide for Luxury Res Dev Italy.                         | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony     | 7-Jun-12 | Research and analyze and the competitive position of the Bahrain Bay development and initial drafting of report commentary.                                 | 3.0   | \$305 | \$ 915.00   |
| Boobis, Suzanne   | 7-Jun-12 | Prepare timeline and sequence of development events section for Lusail valuation report.  | 3.1   | \$405 | \$ 1,255.50 |
| Clark, Antony     | 7-Jun-12 | Preparation of detailed beta analysis and other elements of weighted average cost of capital for the Bahrain Bay I site.                                    | 3.4   | \$305 | \$ 1,037.00 |
| Cameron, Lewis    | 7-Jun-12 | Analyze Capital IQ figures for PODS CoCo's using annual and quarterly accounts.   | 3.5   | \$305 | \$ 1,067.50 |
| Lau, Christopher  | 7-Jun-12 | Drafting the potential purchaser slide for the Viridian report.   | 3.9   | \$305 | \$ 1,189.50 |
| Williams, Gareth  | 8-Jun-12 | Director review of the valuation progress for Head Office.  | 0.3   | \$840 | \$ 252.00   |
| Williams, Gareth  | 8-Jun-12 | Review agenda items for 12 June meeting (0.3) and subsequent discussion with P. Richards (Rothschild) regarding upcoming meeting and attendees (0.1 hours). | 0.4   | \$840 | \$ 336.00   |
| McPhee, Douglas   | 8-Jun-12 | Review of exit date information from company.   | 0.5   | \$950 | \$ 475.00   |
| Tewaag, Alexander | 8-Jun-12 | Adjustment of comparable company output tables for the Idhasoft valuation report.   | 0.7   | \$405 | \$ 283.50   |
| Marvin, Douglas   | 8-Jun-12 | Prepare analysis of comparable companies and potential trading discounts to Net Asset Value (NAV) for AEID I.   | 0.7   | \$550 | \$ 385.00   |
| Butani, Anish     | 8-Jun-12 | Continue to review the discounted cash flow analysis for Huntstown 1 division of Viridian.  | 0.9   | \$550 | \$ 495.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Bryan, Jessica    | 8-Jun-12 | Meeting between J. Bryan and D. Marvin (both KPMG) to discuss the Castello di Casole hotel model and valuation assumptions.            | 1.0   | \$405 | \$ 405.00   |
| Marvin, Douglas   | 8-Jun-12 | Meeting between J. Bryan and D. Marvin (both KPMG) to discuss the Castello di Casole hotel model and valuation assumptions.            | 1.0   | \$550 | \$ 550.00   |
| Lau, Christopher  | 8-Jun-12 | Continue to prepare the potential purchaser matrix to go into the appendices of the Viridian report.                                   | 1.1   | \$305 | \$ 335.50   |
| Tewaag, Alexander | 8-Jun-12 | Implementing adjusted peer group through the cycle model, analyzing output and adjusting graphs for Idhasoft.                          | 1.1   | \$405 | \$ 445.50   |
| Tewaag, Alexander | 8-Jun-12 | Continue to work on first draft presentation for Idhasoft.   | 1.2   | \$405 | \$ 486.00   |
| Marvin, Douglas   | 8-Jun-12 | Prepare analysis of comparable companies and potential trading discounts to NAV for AEID II.   | 1.2   | \$550 | \$ 660.00   |
| Whitworth, Kylie  | 8-Jun-12 | Review the Dalkia comparable company multiple information.   | 1.5   | \$550 | \$ 825.00   |
| Cameron, Lewis    | 8-Jun-12 | Updated CoCo and valuation model for PODS.   | 1.5   | \$305 | \$ 457.50   |
| Mueller, Natalja  | 8-Jun-12 | Updating the Jill valuation model and the draft report based on the revised target future exit date as advised by the management team. | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 8-Jun-12 | Updating the PODS valuation model and the draft report based on the revised target future exit date as advised by the management team. | 1.5   | \$550 | \$ 825.00   |
| Marvin, Douglas   | 8-Jun-12 | Prepare analysis of comparable companies and potential trading discounts to NAV for AEIY I.  | 1.8   | \$550 | \$ 990.00   |
| Tewaag, Alexander | 8-Jun-12 | Revision of calculations and output templates including several adjustments for the Idhasoft reporting.                                | 1.9   | \$405 | \$ 769.50   |
| Cameron, Lewis    | 8-Jun-12 | Continue to analyze Capital IQ figures for PODS CoCo's using annual and quarterly accounts.  | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip  | 8-Jun-12 | Director review of the third party valuation report for RE - AEID I.   | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip  | 8-Jun-12 | Director review of the third party valuation report for RE - AEID II.  | 2.0   | \$840 | \$ 1,680.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Macauley, Philip  | 8-Jun-12 | Director review of the third party valuation report for RE- AEIY I.  | 2.0   | \$840 | \$ 1,680.00 |
| Bryan, Jessica    | 8-Jun-12 | Performing trend analysis on Castello di Casole hotels for Lux Res Dev Italy.  | 2.0   | \$405 | \$ 810.00   |
| Butani, Anish     | 8-Jun-12 | Review potential purchaser identification for Honiton.   | 2.0   | \$550 | \$ 1,100.00 |
| Bryan, Jessica    | 8-Jun-12 | Revising the Lux Res Dev Italy model based on discussions held with D. Marvin (KPMG).  | 2.0   | \$405 | \$ 810.00   |
| Mueller, Natalja  | 8-Jun-12 | Updating the 3PD valuation model and the draft report based on the revised target future exit date as advised by the management team.                                      | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas   | 8-Jun-12 | Review and revise the UK Senior Living Yielding I valuation model.   | 2.2   | \$550 | \$ 1,210.00 |
| Boobis, Suzanne   | 8-Jun-12 | Review market dynamics of both residential and land markets for Lusail valuation report.   | 2.3   | \$405 | \$ 931.50   |
| Boobis, Suzanne   | 8-Jun-12 | Continued preparing the background section of the Lusail valuation report.   | 2.7   | \$405 | \$ 1,093.50 |
| Boobis, Suzanne   | 8-Jun-12 | Preparing further graphs and illustrations for background section of the Lusail valuation report.  | 2.9   | \$405 | \$ 1,174.50 |
| Tewaag, Alexander | 8-Jun-12 | Drafting the valuation section and supporting appendices of the initial Idhasoft valuation report.   | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony     | 8-Jun-12 | Further research and complex analysis in order to determine an appropriate cost of equity range for the Bahrain Bay I & II developments                                    | 3.0   | \$305 | \$ 915.00   |
| Butani, Anish     | 8-Jun-12 | Prepare sum of the parts multiples analysis for Viridian.  | 3.0   | \$550 | \$ 1,650.00 |
| Bryan, Jessica    | 8-Jun-12 | Validating assumptions used in Glass Ratner against built up model for Lux Res Dev Italy.  | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish     | 8-Jun-12 | Review the discounted cash flow analysis for Huntstown 1 division of Viridian.   | 3.1   | \$550 | \$ 1,705.00 |
| Clark, Antony     | 8-Jun-12 | Continued research and complex analysis in order to determine an appropriate cost of equity range for the Bahrain Bay I & II developments, updating the report accordingly | 3.5   | \$305 | \$ 1,067.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Lau, Christopher  | 8-Jun-12  | Prepare the potential purchaser matrix to go into the appendices of the Viridian report.   | 3.9   | \$305 | \$ 1,189.50 |
| Boobis, Suzanne   | 11-Jun-12 | Partial attendance in team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Barton, Ashley    | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                       | 0.3   | \$405 | \$ 121.50   |
| Berg, Antony      | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                       | 0.3   | \$695 | \$ 208.50   |
| Bhuwania, Achal   | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                       | 0.3   | \$695 | \$ 208.50   |
| Borkowska, Alexan | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                       | 0.3   | \$405 | \$ 121.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name            | Date      | Description  | Hours | Rate  | Amount    |
|-----------------|-----------|--|-------|-------|-----------|
| Brough, Robbie  | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Bryan, Jessica  | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Butani, Anish   | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony   | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$305 | \$ 91.50  |
| Khoo, Kian Huat | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Lysenko, Karol  | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG). | 0.3   | \$550 | \$ 165.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas   | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                                    | 0.3   | \$550 | \$ 165.00 |
| Mueller, Natalja  | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                                    | 0.3   | \$550 | \$ 165.00 |
| Peterson, James   | 11-Jun-12 | Team meeting to discuss action plan and progress with A. Barton, A. Berg, A. Bhuwania, A. Borkowska, R. Brough, J. Bryan, A. Butani, A. Clark, K. Kian Huat, K. Lysenko, D. Marvin, N. Mueller and J. Peterson and S. Boobis (all KPMG).                                    | 0.3   | \$550 | \$ 165.00 |
| Mueller, Natalja  | 11-Jun-12 | Prepare summary of exit dates assumed for the valuation and revised exit dates as per 8 June updated by Arcapita.   | 0.4   | \$550 | \$ 220.00 |
| Laflamme, Patrick | 11-Jun-12 | Senior manager review of the Fountain narrative report.   | 0.6   | \$695 | \$ 417.00 |
| Fletcher, David   | 11-Jun-12 | Discuss enterprise values (EV's) reflected in the revised draft report from Rothschild and update on the valuation progress in the light of the upcoming meeting with Arcapita on 12 June with D. Fletcher, D. McPhee, G. Williams, A. Bhuwania, and N. Mueller (all KPMG). | 0.7   | \$950 | \$ 665.00 |
| Bhuwania, Achal   | 11-Jun-12 | Discuss enterprise values reflected in the revised draft report from Rothschild and update on the valuation progress in the light of the upcoming meeting with Arcapita on 12 June with D. Fletcher, D. McPhee, G. Williams, A. Bhuwania, and N. Mueller (all KPMG).        | 0.7   | \$695 | \$ 486.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| McPhee, Douglas   | 11-Jun-12 | Discuss enterprise values reflected in the revised draft report from Rothschild and update on the valuation progress in the light of the upcoming meeting with Arcapita on 12 June with D. Fletcher, D. McPhee, G. Williams, A. Bhuvania, and N. Mueller (all KPMG). | 0.7   | \$950 | \$ 665.00 |
| Mueller, Natalja  | 11-Jun-12 | Discuss enterprise values reflected in the revised draft report from Rothschild and update on the valuation progress in the light of the upcoming meeting with Arcapita on 12 June with D. Fletcher, D. McPhee, G. Williams, A. Bhuvania, and N. Mueller (all KPMG). | 0.7   | \$550 | \$ 385.00 |
| Williams, Gareth  | 11-Jun-12 | Discuss enterprise values reflected in the revised draft report from Rothschild and update on the valuation progress in the light of the upcoming meeting with Arcapita on 12 June with D. Fletcher, D. McPhee, G. Williams, A. Bhuvania, and N. Mueller (all KPMG). | 0.7   | \$840 | \$ 588.00 |
| Cook, James       | 11-Jun-12 | Updating the Fountains valuation model and the draft report based on the revised target future exit date as advised by the management team.  | 0.8   | \$550 | \$ 440.00 |
| Marvin, Douglas   | 11-Jun-12 | Consideration of impact of information on Headquarters valuation assumptions.  | 0.9   | \$550 | \$ 495.00 |
| Laflamme, Patrick | 11-Jun-12 | Review of base model and key assumptions applied in valuation analysis DCF Analysis for Fountains.   | 0.9   | \$695 | \$ 625.50 |
| Cameron, Lewis    | 11-Jun-12 | Continuation of audit of Capital IQ figures for CoCo's using annual and quarterly accounts   | 1.0   | \$305 | \$ 305.00 |
| Marvin, Douglas   | 11-Jun-12 | Manager review of the Lux Res dev valuation assumptions and model.   | 1.0   | \$550 | \$ 550.00 |
| Edeki, Odi        | 11-Jun-12 | Perform market research and analyze sales comparables for Fountains portfolio excess land - Millbrook NY.  | 1.0   | \$305 | \$ 305.00 |
| Edeki, Odi        | 11-Jun-12 | Review base valuation models for Fountains portfolio.  | 1.0   | \$305 | \$ 305.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Lau, Christopher | 11-Jun-12 | Continue drafting the beta tables and CoCo tables to go in the appendices of the Viridian report.  | 1.1   | \$305 | \$ 335.50   |
| Edeki, Odi       | 11-Jun-12 | Perform market research and analyze sales comparables for Fountains portfolio excess land - Crystal Lake (4 tracts).                             | 1.5   | \$305 | \$ 457.50   |
| Edeki, Odi       | 11-Jun-12 | Perform market research and analyze sales comparables for Fountains portfolio excess land - Millbrook NY.  | 1.5   | \$305 | \$ 457.50   |
| Boobis, Suzanne  | 11-Jun-12 | Prepare sensitivity analyses on Lusail valuation.  | 1.6   | \$405 | \$ 648.00   |
| Clark, Antony    | 11-Jun-12 | Updating the Bahrain Bay I report with initial views and conclusions related to market research.   | 1.6   | \$305 | \$ 488.00   |
| Clark, Antony    | 11-Jun-12 | Initial analysis and preparation of the discounted cash flow model for Bahrain Bay II.   | 1.9   | \$305 | \$ 579.50   |
| Clark, Antony    | 11-Jun-12 | Analysis of Bahrain population trend, economic forecasts, business lending rates plus extensive local market data for Bahrain Bay I.             | 2.0   | \$305 | \$ 610.00   |
| Donnalley, Rick  | 11-Jun-12 | Partner review of Fountains property DCF models and valuation schedules.   | 2.0   | \$950 | \$ 1,900.00 |
| Edeki, Odi       | 11-Jun-12 | Perform market research and analyze sales comparables for Fountains portfolio excess land - Crystal Lake (4 tracts).                             | 2.0   | \$305 | \$ 610.00   |
| Mueller, Natalja | 11-Jun-12 | Review of the revised draft report from Rothschild and preparation for the discussion with D. McPhee and D. Fletcher (both KPMG) regarding same. | 2.0   | \$550 | \$ 1,100.00 |
| Cameron, Lewis   | 11-Jun-12 | Continue to review Capital IQ figures for Tensar CoCo's using annual and quarterly accounts.   | 2.1   | \$305 | \$ 640.50   |
| Marvin, Douglas  | 11-Jun-12 | Finalize the UK Senior Living Yielding I valuation.  | 2.5   | \$550 | \$ 1,375.00 |
| Boobis, Suzanne  | 11-Jun-12 | Review and revise background information section of Lusail valuation report.   | 2.6   | \$405 | \$ 1,053.00 |
| Miller, Timothy  | 11-Jun-12 | Updating the fountains valuation model and associated report pages following refinement of the model post internal discussion.                   | 2.8   | \$305 | \$ 854.00   |

# EXHIBIT D1

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Boobis, Suzanne  | 11-Jun-12 | Prepare Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis for Lusail valuation report.  | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica   | 11-Jun-12 | Drafting initial comments in the valuation methodology section of the AILD valuation report  | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica   | 11-Jun-12 | Prepare Lux Res Dev sensitivity analysis on Hotel and Villa.   | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony    | 11-Jun-12 | Initial analysis and preparation of the discounted cash flow model for Bahrain Bay I.  | 3.4   | \$305 | \$ 1,037.00 |
| Bryan, Jessica   | 11-Jun-12 | Luxury rev dev (Italy) - report writing on assumptions used in model   | 3.5   | \$405 | \$ 1,417.50 |
| Butani, Anish    | 11-Jun-12 | Prepared sum of the parts based multiples valuation for Viridian.  | 3.5   | \$550 | \$ 1,925.00 |
| Butani, Anish    | 11-Jun-12 | Prepared sum of the parts DCF based analysis for Viridian.   | 3.5   | \$550 | \$ 1,925.00 |
| Lau, Christopher | 11-Jun-12 | Drafting the beta tables and CoCo tables to go in the appendices of the Viridian report.   | 3.9   | \$305 | \$ 1,189.50 |
| Cameron, Lewis   | 11-Jun-12 | Review Capital IQ figures for Tensar CoCo's using annual and quarterly accounts.   | 3.9   | \$305 | \$ 1,189.50 |
| Seidl, Johannes  | 12-Jun-12 | Review the Aspen Valley Ranch valuation template.  | 0.2   | \$550 | \$ 110.00   |
| Boobis, Suzanne  | 12-Jun-12 | Compiled table of sensitivities considered in Lusail cashflow.   | 0.5   | \$405 | \$ 202.50   |
| Cameron, Lewis   | 12-Jun-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding the preparation and details of tables for the appendices in the Jjill valuation report. | 0.5   | \$305 | \$ 152.50   |
| Mueller, Natalja | 12-Jun-12 | Discussion between L. Cameron and N. Mueller (both KPMG) regarding the preparation and details of tables for the appendices in the Jjill valuation report. | 0.5   | \$550 | \$ 275.00   |
| Berg, Antony     | 12-Jun-12 | Discussion with M. Graham (Arcapita) and A. Berg and K. Lysenko (both KPMG) regarding the Tensar valuation.  | 0.6   | \$695 | \$ 417.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Lysenko, Karol    | 12-Jun-12 | Discussion with M. Graham (Arcapita) and A. Berg and K. Lysenko (both KPMG) regarding the Tensar valuation.   | 0.6   | \$550 | \$ 330.00 |
| Fletcher, David   | 12-Jun-12 | Internal discussion following meeting with Arcapita to discuss next steps. KPMG attendees: D. McPhee, D. Fletcher, G. Williams and J. O'Neill (all KPMG). | 0.6   | \$950 | \$ 570.00 |
| McPhee, Douglas   | 12-Jun-12 | Internal discussion following meeting with Arcapita to discuss next steps. KPMG attendees: D. McPhee, D. Fletcher, G. Williams and J. O'Neill (all KPMG). | 0.6   | \$950 | \$ 570.00 |
| O'Neill, Jane     | 12-Jun-12 | Internal discussion following meeting with Arcapita to discuss next steps. KPMG attendees: D. McPhee, D. Fletcher, G. Williams and J. O'Neill (all KPMG). | 0.6   | \$695 | \$ 417.00 |
| Williams, Gareth  | 12-Jun-12 | Internal discussion following meeting with Arcapita to discuss next steps. KPMG attendees: D. McPhee, D. Fletcher, G. Williams and J. O'Neill (all KPMG). | 0.6   | \$840 | \$ 504.00 |
| Tewaag, Alexander | 12-Jun-12 | Draft report on Prenova valuation and related research/calculations.  | 0.7   | \$405 | \$ 283.50 |
| Tewaag, Alexander | 12-Jun-12 | Draft report on Intellex valuation and related research/calculations.   | 0.9   | \$405 | \$ 364.50 |
| Butani, Anish     | 12-Jun-12 | Manager review of potential purchasers for Honiton.   | 1.0   | \$550 | \$ 550.00 |
| Bryan, Jessica    | 12-Jun-12 | Prepare a new model to sensitize timing of Casali sales - Lux res dev (Italy).  | 1.0   | \$405 | \$ 405.00 |
| Edeki, Odi        | 12-Jun-12 | Review consolidated valuation models for Fountains portfolio.   | 1.0   | \$305 | \$ 305.00 |
| Laflamme, Patrick | 12-Jun-12 | Review of market study research relating to Fountains.  | 1.0   | \$695 | \$ 695.00 |
| Laflamme, Patrick | 12-Jun-12 | Senior Manager review of the Aspen Valley Ranch narrative report.   | 1.0   | \$695 | \$ 695.00 |
| Lau, Christopher  | 12-Jun-12 | Continue drafting the Cotrans tables and WACC tables to go in the appendices of the Viridian report.  | 1.1   | \$305 | \$ 335.50 |

# EXHIBIT D1

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 12-Jun-12 | Preparation of US PE Assets key drivers for the exit values as compared to the current values for the meeting with Arcapita on 12 June.                                     | 1.1   | \$550 | \$ 605.00   |
| Tewaag, Alexander | 12-Jun-12 | Draft report on Fidelis Senior Care valuation and related research/calculations.  | 1.2   | \$405 | \$ 486.00   |
| Bhuwania, Achal   | 12-Jun-12 | Meeting to discuss next steps on all assets, set up the timing for finalizing draft reports, review processes, etc. with J. O'Neill, N. Mueller and A. Bhuwania (all KPMG). | 1.2   | \$695 | \$ 834.00   |
| Mueller, Natalja  | 12-Jun-12 | Meeting to discuss next steps on all assets, set up the timing for finalizing draft reports, review processes, etc. with J. O'Neill, N. Mueller and A. Bhuwania (all KPMG). | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane     | 12-Jun-12 | Meeting to discuss next steps on all assets, set up the timing for finalizing draft reports, review processes, etc. with J. O'Neill, N. Mueller and A. Bhuwania (all KPMG). | 1.2   | \$695 | \$ 834.00   |
| Tewaag, Alexander | 12-Jun-12 | Adjusting report template and drafting of slides on valuation methodology for all companies in the Venture Capital (VC) portfolio.  | 1.4   | \$405 | \$ 567.00   |
| O'Neill, Jane     | 12-Jun-12 | Internal discussion between G. Williams and J. O'Neill (both KPMG) regarding budget to completion and timetable for delivery by asset.                                      | 1.4   | \$695 | \$ 973.00   |
| Williams, Gareth  | 12-Jun-12 | Internal discussion between G. Williams and J. O'Neill (both KPMG) regarding budget to completion and timetable for delivery by asset.                                      | 1.4   | \$840 | \$ 1,176.00 |
| Marvin, Douglas   | 12-Jun-12 | Drafting email comments on both costs to date and progress made against plan in order to provide the client with an update on forecast timings to completion.               | 1.5   | \$550 | \$ 825.00   |
| Edeki, Odi        | 12-Jun-12 | Review implementation of key assumptions in consolidated and base valuation models for Fountains portfolio (averages, base and budgets).                                    | 1.5   | \$305 | \$ 457.50   |
| Seidl, Johannes   | 12-Jun-12 | Aspen Valley Ranch - Market Research associated with Report Writing (i.e. macro/micro analysis etc.).   | 1.9   | \$550 | \$ 1,045.00 |

# EXHIBIT D1

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Seidl, Johannes   | 12-Jun-12 | Draft Executive Summary section of the Aspen Valley Ranch report.  | 2.0   | \$550 | \$ 1,100.00 |
| Edeki, Odi        | 12-Jun-12 | Perform market research and analyze sales comparables for Fountains portfolio excess land - Crystal Lake (4 tracts).   | 2.0   | \$305 | \$ 610.00   |
| Bhuwania, Achal   | 12-Jun-12 | Prepare go-forward projections for the infrastructure workstream including forced exit scenario, to provide analysis to Arcapita.                              | 2.0   | \$695 | \$ 1,390.00 |
| Miller, Timothy   | 12-Jun-12 | Research tax assessed values for multiple locations in the Fountains portfolio.  | 2.0   | \$305 | \$ 610.00   |
| Edeki, Odi        | 12-Jun-12 | Review base valuation models for Fountains portfolio.  | 2.0   | \$305 | \$ 610.00   |
| O'Neill, Jane     | 12-Jun-12 | Review progress on the valuation analysis, structure of reporting (including appendices) and next steps (including review processes) for various US PE Assets. | 2.0   | \$695 | \$ 1,390.00 |
| Mueller, Natalja  | 12-Jun-12 | Set up a template for various valuation related appendices within the reports.   | 2.0   | \$550 | \$ 1,100.00 |
| Tewaag, Alexander | 12-Jun-12 | Draft report on CardioMEMS valuation and related research/calculations.  | 2.1   | \$405 | \$ 850.50   |
| McPhee, Douglas   | 12-Jun-12 | High level partner review of the progress of all real estate asset valuations to date against plan.  | 2.1   | \$950 | \$ 1,995.00 |
| Boobis, Suzanne   | 12-Jun-12 | Prepared sensitivity analysis on the Lusail DCF valuation.   | 2.1   | \$405 | \$ 850.50   |
| Tewaag, Alexander | 12-Jun-12 | Draft report on Aspen Aerogel valuation and related research/calculations.   | 2.3   | \$405 | \$ 931.50   |
| Marvin, Douglas   | 12-Jun-12 | Drafting valuation report for UK Senior Living Yielding I.   | 2.3   | \$550 | \$ 1,265.00 |
| McPhee, Douglas   | 12-Jun-12 | High level partner review of the progress made on private equity valuation reports to date compared to plan.   | 2.3   | \$950 | \$ 2,185.00 |
| Miller, Timothy   | 12-Jun-12 | Perform market research and analyze comparable sales in relation to excess land - Bronson Place MI (Fountains).  | 2.5   | \$305 | \$ 762.50   |
| Miller, Timothy   | 12-Jun-12 | Perform market research and analyze comparable sales in relation to excess land - Canterbury (Fountains).  | 2.5   | \$305 | \$ 762.50   |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja | 12-Jun-12 | Review progress on the analysis of potential buyers for various US PE Assets.   | 2.5   | \$550 | \$ 1,375.00 |
| Clark, Antony    | 12-Jun-12 | Updating the discounted cash flow model for Bahrain Bay I to assess the indicative impact of the potential sensitivities on the valuation.                        | 2.5   | \$305 | \$ 762.50   |
| Marvin, Douglas  | 12-Jun-12 | Manager review of the Lusail valuation report.  | 2.8   | \$550 | \$ 1,540.00 |
| Boobis, Suzanne  | 12-Jun-12 | Revise areas of background analysis for Lusail valuation.   | 2.8   | \$405 | \$ 1,134.00 |
| Bryan, Jessica   | 12-Jun-12 | Draft assumptions for revenue information to include in the Luxury Rev dev (Italy) report.  | 3.0   | \$405 | \$ 1,215.00 |
| Cameron, Lewis   | 12-Jun-12 | Preparation of tables in include in Jjill report appendices.  | 3.0   | \$305 | \$ 915.00   |
| Boobis, Suzanne  | 12-Jun-12 | Continue to prepare SWOT analysis for Lusail valuation report.  | 3.2   | \$405 | \$ 1,296.00 |
| Bryan, Jessica   | 12-Jun-12 | Continue to prepare the Luxury Res Dev (Italy) sensitivity analysis on Hotels and Villas.   | 3.2   | \$405 | \$ 1,296.00 |
| Clark, Antony    | 12-Jun-12 | Initial sensitivity analysis for Bahrain Bay I in order to determine a values at given ranges of sales prices, development costs and capital costs.               | 3.3   | \$305 | \$ 1,006.50 |
| McPhee, Douglas  | 12-Jun-12 | Meeting with multiple advisors from Rothschild, Arcapita and G. Williams, D. Fletcher and D. McPhee (all KPMG) to discuss our initial views on valuation to date. | 3.3   | \$950 | \$ 3,135.00 |
| Fletcher, David  | 12-Jun-12 | Meeting with multiple advisors from Rothschild, Arcapita and G. Williams, D. Fletcher and D. McPhee (all KPMG) to discuss our initial views on valuation to date. | 3.3   | \$950 | \$ 3,135.00 |
| Williams, Gareth | 12-Jun-12 | Meeting with multiple advisors from Rothschild, Arcapita and G. Williams, D. Fletcher and D. McPhee (all KPMG) to discuss our initial views on valuation to date. | 3.3   | \$840 | \$ 2,772.00 |
| Butani, Anish    | 12-Jun-12 | Analyze sensitivities relating to the Honiton model.  | 3.5   | \$550 | \$ 1,925.00 |
| Butani, Anish    | 12-Jun-12 | Manager review of the Viridian business plan.   | 3.5   | \$550 | \$ 1,925.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Clark, Antony     | 12-Jun-12 | Initial sensitivity analysis for Bahrain Bay II in order to determine a values at given ranges of sales prices, development costs, land reclamation costs and capital costs.   | 3.7   | \$305 | \$ 1,128.50 |
| Seidl, Johannes   | 12-Jun-12 | Draft the Background Section for the Aspen Valley Ranch report.  | 3.9   | \$550 | \$ 2,145.00 |
| Lau, Christopher  | 12-Jun-12 | Drafting the Cotrans tables and WACC tables to go in the appendices of the Viridian report.  | 3.9   | \$305 | \$ 1,189.50 |
| Seidl, Johannes   | 13-Jun-12 | Revise the Aspen Valley Ranch valuation template.  | 0.2   | \$550 | \$ 110.00   |
| Tewaag, Alexander | 13-Jun-12 | Adjustments to the Varel valuation model due to new valuation date.  | 0.3   | \$405 | \$ 121.50   |
| McPhee, Douglas   | 13-Jun-12 | Prepare for call with Gibson Dunn and Rothschild to discuss KPMG reporting template.   | 0.4   | \$950 | \$ 380.00   |
| Boobis, Suzanne   | 13-Jun-12 | Partial attendance at the team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhufania (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony      | 13-Jun-12 | Partial attendance at the team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhufania (all KPMG). | 0.3   | \$695 | \$ 208.50   |
| Barton, Ashley    | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhufania (all KPMG).                           | 0.4   | \$405 | \$ 162.00   |

# EXHIBIT D1

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Bhuwania, Achal   | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$695 | \$ 278.00 |
| Borkowska, Alexan | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$405 | \$ 162.00 |
| Brough, Robbie    | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$405 | \$ 162.00 |
| Bryan, Jessica    | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$405 | \$ 162.00 |
| Butani, Anish     | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| Khoo, Kian Huat   | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Lysenko, Karol   | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| Marvin, Douglas  | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| Mueller, Natalja | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| O'Neill, Jane    | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$695 | \$ 278.00 |
| Peterson, James  | 13-Jun-12 | Team meeting to discuss action plan and progress with J. O'Neill, S. Boobis, D. Marvin, A. Butani, J. Bryan, J. Peterson, A. Borkowska, A. Barton, N. Mueller, K. Lysenko, K. Kian Huat, A. Berg, R. Brough, A. Bhuwania (all KPMG). | 0.4   | \$550 | \$ 220.00 |
| Macauley, Philip | 13-Jun-12 | AEIY I Eurolog exit method and timing discussion, consideration of impact on value. Attendees D. McPhee, P. Macauley, D. Marvin (all KPMG).  | 0.5   | \$840 | \$ 420.00 |

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| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| Marvin, Douglas | 13-Jun-12 | AEIY I Eurolog exit method and timing discussion, consideration of impact on value. Attendees D. McPhee, P. Macauley, D. Marvin (all KPMG).                       | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas | 13-Jun-12 | AEIY I Eurolog exit method and timing discussion, consideration of impact on value. Attendees D. McPhee, P. Macauley, D. Marvin (all KPMG).                       | 0.5   | \$950 | \$ 475.00 |
| Clark, Antony   | 13-Jun-12 | Conference call with Arcapita deal team to discuss development background for Bahrain Bay II. Attendees - A. Clark, D. Marvin (both KPMG) and L. Amin (Arcapita). | 0.5   | \$305 | \$ 152.50 |
| Marvin, Douglas | 13-Jun-12 | Conference call with Arcapita deal team to discuss development background for Bahrain Bay II. Attendees - A. Clark, D. Marvin (both KPMG) and L. Amin (Arcapita). | 0.5   | \$550 | \$ 275.00 |
| Boobis, Suzanne | 13-Jun-12 | Meeting to discuss updated models and timing. Attendees: D. Marvin, J. Bryan, A. Clark and S. Boobis (all KPMG).  | 0.5   | \$405 | \$ 202.50 |
| Bryan, Jessica  | 13-Jun-12 | Meeting to discuss updated models and timing. Attendees: D. Marvin, J. Bryan, A. Clark and S. Boobis (all KPMG).  | 0.5   | \$405 | \$ 202.50 |
| Clark, Antony   | 13-Jun-12 | Meeting to discuss updated models and timing. Attendees: D. Marvin, J. Bryan, A. Clark and S. Boobis (all KPMG).  | 0.5   | \$305 | \$ 152.50 |
| Marvin, Douglas | 13-Jun-12 | Meeting to discuss updated models and timing. Attendees: D. Marvin, J. Bryan, A. Clark and S. Boobis (all KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Bhuwania, Achal | 13-Jun-12 | MoBay balance sheet discussion between D. McPhee, A. Bhuwania and S. Ferris (all KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Ferris, Steven  | 13-Jun-12 | MoBay balance sheet discussion between D. McPhee, A. Bhuwania and S. Ferris (all KPMG).   | 0.5   | \$550 | \$ 275.00 |
| McPhee, Douglas | 13-Jun-12 | MoBay balance sheet discussion between D. McPhee, A. Bhuwania and S. Ferris (all KPMG).   | 0.5   | \$950 | \$ 475.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 13-Jun-12 | Adjustments to the Polygel valuation model due to new valuation date, including new forward exchange rates.   | 0.7   | \$405 | \$ 283.50   |
| Macauley, Philip  | 13-Jun-12 | Director review & discussion on the draft Real Estate asset valuation report progress to date with P. Macauley and D. Marvin (both KPMG).                 | 1.0   | \$840 | \$ 840.00   |
| Marvin, Douglas   | 13-Jun-12 | Director review & discussion on the draft Real Estate asset valuation report progress to date with P. Macauley and D. Marvin (both KPMG).                 | 1.0   | \$550 | \$ 550.00   |
| Bryan, Jessica    | 13-Jun-12 | Revise the Luxury Res Dev (Italy) report per recent determination of go-forward regarding structure of report.  | 1.0   | \$405 | \$ 405.00   |
| Miller, Timothy   | 13-Jun-12 | Update Fountains consolidated valuation model with excess land values.  | 1.0   | \$305 | \$ 305.00   |
| Lau, Christopher  | 13-Jun-12 | Continue drafting the comparability tables to go in the appendices of the Viridian report.  | 1.1   | \$305 | \$ 335.50   |
| Bhuwania, Achal   | 13-Jun-12 | Review the Gibson Dunn report and consider impact on the Honiton valuation.   | 1.3   | \$695 | \$ 903.50   |
| Mueller, Natalja  | 13-Jun-12 | Build up a high-level illustrative sensitized case for the purposes of risk assessment within the forecasts based on 3PD business plan review findings.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 13-Jun-12 | Build up a high-level illustrative sensitized case for the purposes of risk assessment within the forecasts based on Jjill business plan review findings. | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 13-Jun-12 | Build up a high-level illustrative sensitized case for the purposes of risk assessment within the forecasts based on PODS business plan review findings.  | 1.5   | \$550 | \$ 825.00   |
| Tewaag, Alexander | 13-Jun-12 | Adjustments to discount rate and Idhasoft valuation model according to new public comparable company analysis.  | 1.6   | \$405 | \$ 648.00   |
| Williams, Gareth  | 13-Jun-12 | Review of capital structure paper sent across by Rothschild.  | 1.6   | \$840 | \$ 1,344.00 |
| Tewaag, Alexander | 13-Jun-12 | Further detailed research by company for PE companies listed.   | 1.7   | \$405 | \$ 688.50   |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Clark, Antony     | 13-Jun-12 | Modeling initial valuation range for the Bahrain Bay I development and updating the report appropriately.                                   | 2.3   | \$305 | \$ 701.50   |
| Clark, Antony     | 13-Jun-12 | Modeling initial valuation range for the Bahrain Bay II development and updating the report appropriately.                                  | 2.3   | \$305 | \$ 701.50   |
| Clark, Antony     | 13-Jun-12 | Updating the discounted cash flow model for Bahrain Bay II to assess the indicative impact of the potential sensitivities on the valuation. | 2.4   | \$305 | \$ 732.00   |
| Boobis, Suzanne   | 13-Jun-12 | Continue to prepare the Lusail valuation section of report, preparing cashflow and other tabulated evidence.                                | 2.7   | \$405 | \$ 1,093.50 |
| Tewaag, Alexander | 13-Jun-12 | Research discounts, normalizations and possible adjustments for various VC Portfolio companies.   | 2.8   | \$405 | \$ 1,134.00 |
| Tewaag, Alexander | 13-Jun-12 | Technical and methodological review of the Lux Res Dev valuation model.   | 2.8   | \$405 | \$ 1,134.00 |
| Bryan, Jessica    | 13-Jun-12 | Draft the Luxury Res Dev valuations section of the report.  | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica    | 13-Jun-12 | Draft the strengths and weaknesses of development portion of the Luxury Res Dev (Italy) report.   | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 13-Jun-12 | Preparing valuation approach and multiple approach slides in the Jjill valuation report.  | 3.0   | \$550 | \$ 1,650.00 |
| Miller, Timothy   | 13-Jun-12 | Update the Fountains consolidated valuation model with excess land values.  | 3.0   | \$305 | \$ 915.00   |
| Butani, Anish     | 13-Jun-12 | Updating the DCF valuation analysis for Honiton.  | 3.0   | \$550 | \$ 1,650.00 |
| Boobis, Suzanne   | 13-Jun-12 | Review and revise the background sections of the Lusail valuation report.   | 3.1   | \$405 | \$ 1,255.50 |
| Miller, Timothy   | 13-Jun-12 | Perform market research and analyze comparable sales in relation to excess land - Bellevue WA (Fountains).                                  | 3.4   | \$305 | \$ 1,037.00 |
| Ferris, Steven    | 13-Jun-12 | Drafting and updating slides on the marketability and asset valuation for Mobay.  | 3.5   | \$550 | \$ 1,925.00 |
| Butani, Anish     | 13-Jun-12 | Prepared potential purchasers analysis for Honiton.   | 3.6   | \$550 | \$ 1,980.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Seidl, Johannes   | 13-Jun-12 | Continue to draft the Valuation Section of the Aspen Valley Ranch report.   | 3.9   | \$550 | \$ 2,145.00 |
| Seidl, Johannes   | 13-Jun-12 | Draft the Valuation Section of the Aspen Valley Ranch report.   | 3.9   | \$550 | \$ 2,145.00 |
| Lau, Christopher  | 13-Jun-12 | Drafting the comparability tables to go in the appendices of the Viridian report.   | 3.9   | \$305 | \$ 1,189.50 |
| O'Neill, Jane     | 14-Jun-12 | Call with M. Dartayet (Rothschild) to discuss revised exit dates for various assets.  | 0.4   | \$695 | \$ 278.00   |
| Barton, Ashley    | 14-Jun-12 | Discuss 3PD illustrative revenue sensitivities and impact on working capital and other cash flow adjustments with A. Barton and N. Mueller (both KPMG). | 0.5   | \$405 | \$ 202.50   |
| Mueller, Natalja  | 14-Jun-12 | Discuss 3PD illustrative revenue sensitivities and impact on working capital and other cash flow adjustments with A. Barton and N. Mueller (both KPMG). | 0.5   | \$550 | \$ 275.00   |
| McPhee, Douglas   | 14-Jun-12 | Discussion on exit values for Idhasoft and Polygel. Attendees: D. McPhee, J. O'Neill, A. Tewaag (all KPMG).   | 0.5   | \$950 | \$ 475.00   |
| O'Neill, Jane     | 14-Jun-12 | Discussion on exit values for Idhasoft and Polygel. Attendees: D. McPhee, J. O'Neill, A. Tewaag (all KPMG).   | 0.5   | \$695 | \$ 347.50   |
| Tewaag, Alexander | 14-Jun-12 | Discussion on exit values for Idhasoft and Polygel. Attendees: D. McPhee, J. O'Neill, A. Tewaag (all KPMG).   | 0.5   | \$405 | \$ 202.50   |
| Bhuwania, Achal   | 14-Jun-12 | Meeting between D. McPhee and A. Bhuwania (both KPMG) to discuss changes in the forecast for Honiton.   | 0.5   | \$695 | \$ 347.50   |
| McPhee, Douglas   | 14-Jun-12 | Meeting between D. McPhee and A. Bhuwania (both KPMG) to discuss changes in the forecast for Honiton.   | 0.5   | \$950 | \$ 475.00   |
| Tewaag, Alexander | 14-Jun-12 | Review the Polygel valuation model comparable companies and other valuation mechanics following internal discussions.                                   | 0.5   | \$405 | \$ 202.50   |
| Bhuwania, Achal   | 14-Jun-12 | Review the Gibson Dunn report and consider impact on the Falcon / MoBay valuation.  | 0.6   | \$695 | \$ 417.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Bryan, Jessica    | 14-Jun-12 | Continue to draft the background to transaction section of the CapitaLand India report.   | 0.7   | \$405 | \$ 283.50   |
| Marvin, Douglas   | 14-Jun-12 | Manager review of the Bahrain Bay valuation models.   | 0.7   | \$550 | \$ 385.00   |
| Tewaag, Alexander | 14-Jun-12 | Revise the Idhasoft valuation model according to internal discussions.  | 0.8   | \$405 | \$ 324.00   |
| Mueller, Natalja  | 14-Jun-12 | Update 3PD exit values in line with revised dates communicated by Rothschild/Arcapita.  | 0.8   | \$550 | \$ 440.00   |
| Mueller, Natalja  | 14-Jun-12 | Update Jjill exit values in line with revised dates communicated by Rothschild/Arcapita.  | 0.8   | \$550 | \$ 440.00   |
| Mueller, Natalja  | 14-Jun-12 | Update PODS exit values in line with revised dates communicated by Rothschild/Arcapita.   | 0.8   | \$550 | \$ 440.00   |
| Marvin, Douglas   | 14-Jun-12 | Manager review of the Lux Res Dev valuation report.   | 1.1   | \$550 | \$ 605.00   |
| O'Neill, Jane     | 14-Jun-12 | Review and analyze the private equity and venture capital progress-to-date, previously presented to management, and update the information to include a forced exit scenario. | 1.1   | \$695 | \$ 764.50   |
| Tewaag, Alexander | 14-Jun-12 | Revise the appendices and make minor textual adjustments in the Varel valuation report.   | 1.1   | \$405 | \$ 445.50   |
| Lau, Christopher  | 14-Jun-12 | Continue drafting the potential purchaser slide to go into the appendices of the Viridian report.   | 1.2   | \$305 | \$ 366.00   |
| Mueller, Natalja  | 14-Jun-12 | Prepare an overview of revised future values for partner review including commenting on changes as compared to last communicated values for various PE assets.                | 1.2   | \$550 | \$ 660.00   |
| Tewaag, Alexander | 14-Jun-12 | Continuation of technical and methodological review of the Lux Res Dev valuation model.   | 1.3   | \$405 | \$ 526.50   |
| Marvin, Douglas   | 14-Jun-12 | Manager review of Fountains valuation and assumptions.  | 1.5   | \$550 | \$ 825.00   |
| Bhuwania, Achal   | 14-Jun-12 | Review of the revised Honiton analysis based on additional information received.  | 1.5   | \$695 | \$ 1,042.50 |
| Mueller, Natalja  | 14-Jun-12 | Build up a high-level illustrative sensitized case for the purposes of risk assessment within the forecasts based on the Tensar business plan review findings.                | 1.6   | \$550 | \$ 880.00   |
| Miller, Timothy   | 14-Jun-12 | Continue to draft the Fountains valuation report.   | 2.0   | \$305 | \$ 610.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja | 14-Jun-12 | Preparing comments on the comparable companies analysis in the draft Jjill valuation report including business description.  | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal  | 14-Jun-12 | Summarizing the consolidated updated draft valuation results for various assets for discussion with Rothschild.  | 2.0   | \$695 | \$ 1,390.00 |
| Boobis, Suzanne  | 14-Jun-12 | Continued drafting the valuation sections of Lusail report.  | 2.1   | \$405 | \$ 850.50   |
| Boobis, Suzanne  | 14-Jun-12 | Draft appendices for the Lusail report, including tabulating evidence and information to back up report.   | 2.3   | \$405 | \$ 931.50   |
| Clark, Antony    | 14-Jun-12 | Review the Bahrain Bay II valuation model following comments received from manager review conducted by D. Marvin (KPMG).   | 2.3   | \$305 | \$ 701.50   |
| Williams, Gareth | 14-Jun-12 | Review of and preparation of slides for Unsecured Creditors Committee meeting and draft questions and answer (Q&A) responses for A. Abdulmalik (Arcapita).                 | 2.3   | \$840 | \$ 1,932.00 |
| Clark, Antony    | 14-Jun-12 | Review the Bahrain Bay I valuation model following comments received from manager review conducted by D. Marvin (KPMG).  | 2.4   | \$305 | \$ 732.00   |
| Marvin, Douglas  | 14-Jun-12 | Preparing and updating go-forward projections in respect of all real estate assets for completion of the valuation reports and forced exit scenario valuation adjustments. | 2.5   | \$550 | \$ 1,375.00 |
| Boobis, Suzanne  | 14-Jun-12 | Continued drafting the valuation pages of the report for Lusail.   | 2.9   | \$405 | \$ 1,174.50 |
| Butani, Anish    | 14-Jun-12 | Continue to prepare the valuation analysis for Honiton.  | 3.0   | \$550 | \$ 1,650.00 |
| Bryan, Jessica   | 14-Jun-12 | Drafting commentary on the impact of potential sensitivities upon enterprise value in the Lux Res Dev report.  | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony    | 14-Jun-12 | Researching, drafting and reviewing initial background commentary in the development overview section for Bahrain Bay I & II.  | 3.7   | \$305 | \$ 1,128.50 |
| Lau, Christopher | 14-Jun-12 | Drafting the potential purchaser slide to go into the appendices of the Viridian report.   | 3.8   | \$305 | \$ 1,159.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Bryan, Jessica   | 14-Jun-12 | Draft the background to transaction section of the CapitalLand India report.   | 3.9   | \$405 | \$ 1,579.50 |
| Butani, Anish    | 14-Jun-12 | Draft updated valuation analysis for Honiton following internal discussions, reflecting changes in the Honiton valuation report. | 3.0   | \$550 | \$ 1,650.00 |
| Boobis, Suzanne  | 15-Jun-12 | Meeting to discuss Lusail report and sections requiring review. Attendees S. Boobis and D. Marvin (both KPMG).                   | 0.5   | \$405 | \$ 202.50   |
| Marvin, Douglas  | 15-Jun-12 | Meeting to discuss Lusail report and sections requiring review. Attendees S. Boobis and D. Marvin (both KPMG).                   | 0.5   | \$550 | \$ 275.00   |
| Bhuwania, Achal  | 15-Jun-12 | Review the Gibson Dunn report and consider impact on the Viridian valuation.   | 0.5   | \$695 | \$ 347.50   |
| Mueller, Natalja | 15-Jun-12 | Call with US experts on assessment of potential buyers for various PE assets with J. O'Neill and N. Mueller (both KPMG).         | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane    | 15-Jun-12 | Call with US experts on assessment of potential buyers for various PE assets with J. O'Neill and N. Mueller (both KPMG).         | 1.0   | \$695 | \$ 695.00   |
| Juckes, Daniel   | 15-Jun-12 | Drafting the forecast financial performance section of the Jjill report.   | 1.0   | \$550 | \$ 550.00   |
| Macauley, Philip | 15-Jun-12 | Review emails from D. Marvin (KPMG) regarding high level overview of all real estate assets.                                     | 1.0   | \$840 | \$ 840.00   |
| Bhuwania, Achal  | 15-Jun-12 | Review the Gibson Dunn report and considering impact on the Dalkia valuation.  | 1.0   | \$695 | \$ 695.00   |
| Bryan, Jessica   | 15-Jun-12 | Continue to draft the strengths and weaknesses of development section of the CapitalLand India report.                           | 1.1   | \$405 | \$ 445.50   |
| O'Neill, Jane    | 15-Jun-12 | Review of the draft Polygel valuation report.  | 1.1   | \$695 | \$ 764.50   |
| Lau, Christopher | 15-Jun-12 | Continue drafting the sum of the parts (SOTP) valuation slide to go into the Viridian report.                                    | 1.2   | \$305 | \$ 366.00   |
| O'Neill, Jane    | 15-Jun-12 | Review and analysis of memo provided by Gibson Dunn on review of legal document to assess impact on the PODS value.              | 1.9   | \$695 | \$ 1,320.50 |
| O'Neill, Jane    | 15-Jun-12 | Senior Manager review of the draft Idhasoft valuation report.  | 2.1   | \$695 | \$ 1,459.50 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Clark, Antony    | 15-Jun-12 | Review the Bahrain Bay I development appraisal and valuation approach slides following manager feedback on the Bahrain Bay report.                    | 2.3   | \$305 | \$ 701.50   |
| Clark, Antony    | 15-Jun-12 | Review the Bahrain Bay II development appraisal and valuation approach slides following manager feedback on the Bahrain Bay report.                   | 2.4   | \$305 | \$ 732.00   |
| Bryan, Jessica   | 15-Jun-12 | Draft the competitive positioning section of the CapitaLand India report.   | 2.5   | \$405 | \$ 1,012.50 |
| Miller, Timothy  | 15-Jun-12 | Perform senior housing market research including comparable transaction data for 2011 and US market performance metrics as a basis for the valuation. | 3.0   | \$305 | \$ 915.00   |
| Marvin, Douglas  | 15-Jun-12 | Manager review of the Lusail valuation report.  | 3.1   | \$550 | \$ 1,705.00 |
| Flood, Orla      | 15-Jun-12 | Research to identify companies and transactions comparable to 3PD; construction of relevant data set and analysis thereon.                            | 3.1   | \$405 | \$ 1,255.50 |
| Boobis, Suzanne  | 15-Jun-12 | Revise the background section of Lusail valuation report.   | 3.1   | \$405 | \$ 1,255.50 |
| Clark, Antony    | 15-Jun-12 | Drafting and updating slides related to exit strategy, development plans and competitive positioning.   | 3.3   | \$305 | \$ 1,006.50 |
| Marvin, Douglas  | 15-Jun-12 | Manager review of the Bahrain Bay I valuation report.   | 3.4   | \$550 | \$ 1,870.00 |
| Boobis, Suzanne  | 15-Jun-12 | Revise the valuation section of report for Lusail.  | 3.6   | \$405 | \$ 1,458.00 |
| Lau, Christopher | 15-Jun-12 | Drafting the sum of the parts (SOTP) valuation slide to go into the Viridian report.  | 3.8   | \$305 | \$ 1,159.00 |
| Flood, Orla      | 15-Jun-12 | Continued research on companies and transactions comparable to 3PD; construction of relevant data set and analysis thereon.                           | 3.9   | \$405 | \$ 1,579.50 |
| Mueller, Natalja | 15-Jun-12 | Continuing to prepare multiple approach slides in the Jjill valuation report in addition to discounted cash flow valuation slides.                    | 3.9   | \$550 | \$ 2,145.00 |
| Bryan, Jessica   | 15-Jun-12 | Draft the strengths and weaknesses of development section of the CapitaLand India report.   | 3.9   | \$405 | \$ 1,579.50 |

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March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Butani, Anish    | 15-Jun-12 | Continue to perform the valuation analysis for Honiton including high level sensitivity scenario modeling.   | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony    | 18-Jun-12 | Meeting between D. Marvin and A. Clark (both KPMG) to discuss the review points on Bahrain Bay I.  | 0.8   | \$305 | \$ 244.00   |
| Marvin, Douglas  | 18-Jun-12 | Meeting between D. Marvin and A. Clark (both KPMG) to discuss the review points on Bahrain Bay I.  | 0.8   | \$550 | \$ 440.00   |
| Clark, Antony    | 18-Jun-12 | Meeting between D. Marvin and A. Clark (both KPMG) to discuss the review points on Bahrain Bay II.   | 0.8   | \$305 | \$ 244.00   |
| Marvin, Douglas  | 18-Jun-12 | Meeting between D. Marvin and A. Clark (both KPMG) to discuss the review points on Bahrain Bay II.   | 0.8   | \$550 | \$ 440.00   |
| Clark, Antony    | 18-Jun-12 | Continue to prepare the Bahrain Bay II model sensitivity analysis and draft report.  | 0.9   | \$305 | \$ 274.50   |
| McPhee, Douglas  | 18-Jun-12 | Advisor call to run through presentation and Q&A for meeting with UCC. Attendees: J. Weiss, M. Rosenthal and C. Millet (Gibson Dunn & Crutcher), M. Kvarda and J. Machuch (A&M), G. Williams and D. McPhee (both KPMG) and Rothschild London and NY. | 1.0   | \$950 | \$ 950.00   |
| Williams, Gareth | 18-Jun-12 | Advisor call to run through presentation and Q&A for meeting with UCC. Attendees: J. Weiss, M. Rosenthal and C. Millet (Gibson Dunn & Crutcher), M. Kvarda and J. Machuch (A&M), G. Williams and D. McPhee (both KPMG) and Rothschild London and NY. | 1.0   | \$840 | \$ 840.00   |
| Bhuwania, Achal  | 18-Jun-12 | Manager review of documents received in respect of Mobay to date.  | 1.0   | \$695 | \$ 695.00   |
| Bhuwania, Achal  | 18-Jun-12 | Review and revise the draft Dalkia report and agreeing the key arguments supporting the analysis.  | 1.0   | \$695 | \$ 695.00   |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Williams, Gareth  | 18-Jun-12 | Meeting with Zolfo Cooper, Houlihan Lokey and Rothschild regarding KPMG deliverables, timing and process. Attendees: G. Williams (KPMG), S. Appell, M. Flower and M. Skelton (all Zolfo Cooper) and A. Reddy and others (Houlihan Lokey - via phone), B. Douton (Rothschild). | 1.2   | \$840 | \$ 1,008.00 |
| Williams, Gareth  | 18-Jun-12 | Review documents and Q&A in preparation for the UCC call regarding same.  | 1.3   | \$840 | \$ 1,092.00 |
| Bryan, Jessica    | 18-Jun-12 | Discussion between D. Marvin and J. Bryan (both KPMG) regarding the structure of Castello di Casole (Luxury Res Dev) report.  | 1.5   | \$405 | \$ 607.50   |
| Marvin, Douglas   | 18-Jun-12 | Discussion between D. Marvin and J. Bryan (both KPMG) regarding the structure of Castello di Casole (Luxury Res Dev) report.  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 18-Jun-12 | Draft the marketability and assessment of potential buyers section of the Jjill report.   | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica    | 18-Jun-12 | Revise the Lux Res Dev (Italy) report based on discussion with D. Marvin (KPMG).  | 1.8   | \$405 | \$ 729.00   |
| Tewaag, Alexander | 18-Jun-12 | Drafting the Idhasoft valuation report including initial comments on the multiple approach.   | 1.9   | \$405 | \$ 769.50   |
| Bryan, Jessica    | 18-Jun-12 | Review and clear review comments for Castello di Casole (Lux Res Dev Italy) report.   | 2.0   | \$405 | \$ 810.00   |
| Ferris, Steven    | 18-Jun-12 | Supporting analysis and drafting of Mobay valuation report appendices including valuation methodology.  | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony     | 18-Jun-12 | Develop the Bahrain Bay I model sensitivity analysis and relevant draft report section  | 2.1   | \$305 | \$ 640.50   |
| Tewaag, Alexander | 18-Jun-12 | Drafting the Polygel valuation report including initial comments on the multiple approach.  | 2.4   | \$405 | \$ 972.00   |
| Ferris, Steven    | 18-Jun-12 | Refining Mobay valuation slides following partner and director review, drafting executive summary.  | 2.5   | \$550 | \$ 1,375.00 |
| Marvin, Douglas   | 18-Jun-12 | Revise the Lusail valuation report following interim partner and director level review and ongoing feedback from management / deal teams.   | 2.5   | \$550 | \$ 1,375.00 |

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Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 18-Jun-12 | Analyzing Idhasoft sensitivities and updating valuation model to reflect the potential impact of sensitivities upon the Idhasoft enterprise value.  | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish     | 18-Jun-12 | Continue to perform sensitivity analysis for the valuation of Honiton.  | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 18-Jun-12 | Draft the benchmarking analysis and risk assessment section of the Jjill report.  | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 18-Jun-12 | Draft the multiples and DCF approaches including conclusion section of the Jjill report.  | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 18-Jun-12 | Drafting comments on the discounted cash flow valuation section of the Idhasoft report.   | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica    | 18-Jun-12 | Initial draft of competitive positioning section in the CapitalLand India report.   | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 18-Jun-12 | Preparing tables for benchmarking, multiples and WACC for the Tensar report.  | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 18-Jun-12 | Review of simple and through the cycle multiple analysis for Idhasoft and drafting initial report comments thereon.   | 3.0   | \$405 | \$ 1,215.00 |
| O'Neill, Jane     | 18-Jun-12 | Senior Manager review of the Jjill draft valuation report.  | 3.2   | \$695 | \$ 2,224.00 |
| Miller, Timothy   | 18-Jun-12 | Draft and refine DCF, market and current valuation elements of the Fountains valuation report.  | 3.3   | \$305 | \$ 1,006.50 |
| Miller, Timothy   | 18-Jun-12 | Continue to draft the Fountains report including exit valuation and sensitivity analysis and sponsor exit strategy.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 18-Jun-12 | Develop the Bahrain Bay II model sensitivity analysis and draft report section  | 3.9   | \$305 | \$ 1,189.50 |
| Butani, Anish     | 18-Jun-12 | Revise the Honiton report following partner and director level feedback.  | 3.0   | \$550 | \$ 1,650.00 |
| Miller, Timothy   | 19-Jun-12 | Initial draft of Fountains report appendices.   | 0.7   | \$305 | \$ 213.50   |
| Lysenko, Karol    | 19-Jun-12 | Meeting between N. Mueller, K. Lysenko and J. O'Neill (all KPMG) to discuss Contech earn-outs and other working capital adjustments in order to understand a normalized level of working capital as it relates to Tensar. | 0.7   | \$550 | \$ 385.00   |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Mueller, Natalja  | 19-Jun-12 | Meeting between N. Mueller, K. Lysenko and J. O'Neill (all KPMG) to discuss Contech earn-outs and other working capital adjustments in order to understand a normalized level of working capital as it relates to Tensar. | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane     | 19-Jun-12 | Meeting between N. Mueller, K. Lysenko and J. O'Neill (all KPMG) to discuss Contech earn-outs and other working capital adjustments in order to understand a normalized level of working capital as it relates to Tensar. | 0.7   | \$695 | \$ 486.50 |
| Laflamme, Patrick | 19-Jun-12 | Senior Manager review of the Fountains valuation report.  | 0.7   | \$695 | \$ 486.50 |
| Mueller, Natalja  | 19-Jun-12 | Discussion between with J. O'Neill and N. Mueller (both KPMG) regarding initial review of the Jjill report including sensitivity analysis.  | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane     | 19-Jun-12 | Discussion between with J. O'Neill and N. Mueller (both KPMG) regarding initial review of the Jjill report including sensitivity analysis.  | 1.0   | \$695 | \$ 695.00 |
| O'Neill, Jane     | 19-Jun-12 | Preparation of questions for Gibson Dunn on their asset analysis.   | 1.1   | \$695 | \$ 764.50 |
| Clark, Antony     | 19-Jun-12 | Drafting email to senior real estate team members explaining work undertaken on Bahrain Bay assets as is a necessary part of the review process.  | 1.4   | \$305 | \$ 427.00 |
| Clark, Antony     | 19-Jun-12 | Refinement of valuation models based on cross check to local market research.   | 1.4   | \$305 | \$ 427.00 |
| Bryan, Jessica    | 19-Jun-12 | Continue to draft the competitive positioning of the CapitalLand India report.  | 1.5   | \$405 | \$ 607.50 |
| Mueller, Natalja  | 19-Jun-12 | Draft the marketability and assessment of potential buyers section of the Tensar report.  | 1.5   | \$550 | \$ 825.00 |
| Mueller, Natalja  | 19-Jun-12 | Review and revise the Jjill report, based on combined comments from the partner and director review process.  | 1.5   | \$550 | \$ 825.00 |
| Ferris, Steven    | 19-Jun-12 | Review and revise the MoBay report to clear review comments.  | 1.5   | \$550 | \$ 825.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 19-Jun-12 | Draft the valuation approach section of the Idhasoft report ahead of the partner and director review.   | 1.8   | \$405 | \$ 729.00   |
| Clark, Antony     | 19-Jun-12 | Develop discounted cash flow model for Bahrain Bay I in order to determine valuation both in short order and at a future exit date.   | 2.0   | \$305 | \$ 610.00   |
| Clark, Antony     | 19-Jun-12 | Preparation for call with the company to discuss work performed to date on Bahrain Bay I and Bahrain Bay II.  | 2.0   | \$305 | \$ 610.00   |
| Macauley, Philip  | 19-Jun-12 | Review of the Gibson Dunn Due Diligence Report with regards to the real estate assets.  | 2.0   | \$840 | \$ 1,680.00 |
| Bhuwania, Achal   | 19-Jun-12 | Senior Manager review of the draft Falcon / MoBay report and the underlying analysis.   | 2.0   | \$695 | \$ 1,390.00 |
| Bryan, Jessica    | 19-Jun-12 | Continue to revise content of the Lux Res Dev (Italy) report including development potential, discounted cash flow and marketability sections following the Manager level review completed by D. Marvin (KPMG). | 2.2   | \$405 | \$ 891.00   |
| Cook, James       | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Cook (all KPMG Atlanta) to review the Fountains report.   | 2.3   | \$550 | \$ 1,265.00 |
| Laflamme, Patrick | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Cook (all KPMG Atlanta) to review the Fountains report.   | 2.3   | \$695 | \$ 1,598.50 |
| Miller, Timothy   | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Cook (all KPMG Atlanta) to review the Fountains report.   | 2.3   | \$305 | \$ 701.50   |
| Laflamme, Patrick | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Seidl (all KPMG Atlanta) to review the Aspen Valley Ranch report.   | 2.3   | \$695 | \$ 1,598.50 |
| Miller, Timothy   | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Seidl (all KPMG Atlanta) to review the Aspen Valley Ranch report.   | 2.3   | \$305 | \$ 701.50   |
| Seidl, Johannes   | 19-Jun-12 | Meeting between P. Laflamme, T. Miller and J. Seidl (all KPMG Atlanta) to review the Aspen Valley Ranch report.   | 2.3   | \$550 | \$ 1,265.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Clark, Antony     | 19-Jun-12 | Develop discounted cash flow model for Bahrain Bay II in order to determine valuation both in short order and at a future exit date.   | 2.6   | \$305 | \$ 793.00   |
| Tewaag, Alexander | 19-Jun-12 | Analyzing Polygel sensitivities and updating valuation model to reflect the potential impact of sensitivities upon the Idhasoft enterprise value.  | 2.7   | \$405 | \$ 1,093.50 |
| McPhee, Douglas   | 19-Jun-12 | Attend all parties Chapter 11 unsecured creditor committee update meeting with D. McPhee and G. Williams (both KPMG) and advisors from A&M, Rothschild, Zolfo Cooper, Millbank Tweed, Gibson Dunn and Houlihan Lokey to discuss work to date and plan of action. | 3.0   | \$950 | \$ 2,850.00 |
| Williams, Gareth  | 19-Jun-12 | Attend all parties Chapter 11 unsecured creditor committee update meeting with D. McPhee and G. Williams (both KPMG) and advisors from A&M, Rothschild, Zolfo Cooper, Millbank Tweed, Gibson Dunn and Houlihan Lokey to discuss work to date and plan of action. | 3.0   | \$840 | \$ 2,520.00 |
| Mueller, Natalja  | 19-Jun-12 | Draft the benchmarking analysis and business risk assessment section of the Tensar report.   | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 19-Jun-12 | Initial draft of the 'multiple approach' pages of the Polygel valuation report including additional analysis in support of comments as required.   | 3.0   | \$405 | \$ 1,215.00 |
| Tewaag, Alexander | 19-Jun-12 | Research in support of the cost of equity capital in order to derive a suitable weighted average cost of capital for the Polygel valuation.  | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish     | 19-Jun-12 | Review and reconsidered sensitivity analysis for Honiton.  | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 19-Jun-12 | Reviewing director and partner feedback received on the underlying Polygel dataset, processing changes to both the dataset and the report to enhance the valuation and the end work product.   | 3.0   | \$405 | \$ 1,215.00 |
| O'Neill, Jane     | 19-Jun-12 | Senior Manager review of the draft Idhasoft valuation report.  | 3.1   | \$695 | \$ 2,154.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Whitworth, Kylie | 19-Jun-12 | Drafting of the Dalkia report, summarizing, analyzing and presenting financial information in report tables.  | 3.5   | \$550 | \$ 1,925.00 |
| Clark, Antony    | 19-Jun-12 | Detailed review of local market research and cross check of rates assumed in the Bahrain Bay valuation models.  | 3.6   | \$305 | \$ 1,098.00 |
| Bryan, Jessica   | 19-Jun-12 | Revise content of the Lux Res Dev (Italy) report including development potential, discounted cash flow and marketability sections following the Manager level review completed by D. Marvin (KPMG). | 3.9   | \$405 | \$ 1,579.50 |
| Butani, Anish    | 19-Jun-12 | Redrafted the valuation analysis for the Honiton report.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 19-Jun-12 | Revise the Honiton sensitivity analysis following partner and director review and assess the impact of updated sensitivity analysis on value.   | 3.0   | \$550 | \$ 1,650.00 |
| Bryan, Jessica   | 20-Jun-12 | Revise the Luxury Res Dev report based on comments received through the partner and director review process.  | 0.4   | \$405 | \$ 162.00   |
| Berg, Antony     | 20-Jun-12 | Discuss current and potential future capital structure of Tensar and the associated impact upon the value of Tensar with J. O'Neill, N. Mueller and A. Berg (all KPMG).                             | 0.5   | \$695 | \$ 347.50   |
| Mueller, Natalja | 20-Jun-12 | Discuss current and potential future capital structure of Tensar and the associated impact upon the value of Tensar with J. O'Neill, N. Mueller and A. Berg (all KPMG).                             | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane    | 20-Jun-12 | Discuss current and potential future capital structure of Tensar and the associated impact upon the value of Tensar with J. O'Neill, N. Mueller and A. Berg (all KPMG).                             | 0.5   | \$695 | \$ 347.50   |
| Williams, Gareth | 20-Jun-12 | Call with B. Douton (Rothschild) regarding waterfall process to turn enterprise values into Arcapita holdings.  | 0.6   | \$840 | \$ 504.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Williams, Gareth | 20-Jun-12 | Partial attendance in call with S. Dudley (Arcapita), C. Millet (Gibson Dunn & Crutcher), B. Douton (Rothschild) and G. Williams and D. McPhee (both KPMG) regarding information requests from Houlihan Lokey and Zolfo Cooper. | 0.6   | \$840 | \$ 504.00 |
| McPhee, Douglas  | 20-Jun-12 | Call with S. Dudley (Arcapita), C. Millet (Gibson Dunn & Crutcher), B. Douton (Rothschild) and G. Williams and D. McPhee (both KPMG) regarding information requests from Houlihan Lokey and Zolfo Cooper.                       | 1.0   | \$950 | \$ 950.00 |
| Bhuwania, Achal  | 20-Jun-12 | Call with Gibson Dunn and KPMG to discuss Gibson Dunn's review of legal documents in relation to valuation. Attendees: J. O'Neill and A. Bhuwania (all KPMG) and K. Miller, S. Buffone and M. Rosenthal (all Gibson Dunn).      | 1.0   | \$695 | \$ 695.00 |
| O'Neill, Jane    | 20-Jun-12 | Call with Gibson Dunn and KPMG to discuss Gibson Dunn's review of legal documents in relation to valuation. Attendees: J. O'Neill and A. Bhuwania (all KPMG) and K. Miller, S. Buffone and M. Rosenthal (all Gibson Dunn).      | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja | 20-Jun-12 | Discussion between N. Mueller and J. O'Neill (both KPMG) regarding the initial Tensar review of the report including the sensitivity analysis.  | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane    | 20-Jun-12 | Discussion between N. Mueller and J. O'Neill (both KPMG) regarding the initial Tensar review of the report including the sensitivity analysis.  | 1.0   | \$695 | \$ 695.00 |
| Berg, Antony     | 20-Jun-12 | Discussion between N. Mueller, J. O'Neill and A. Berg (all KPMG) regarding exceptional and one-off items in the Last Twelve Months (LTM) and FY12 financial data for Tensar.  | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja | 20-Jun-12 | Discussion between N. Mueller, J. O'Neill and A. Berg (all KPMG) regarding exceptional and one-off items in the Last Twelve Months (LTM) and FY12 financial data for Tensar.  | 1.0   | \$550 | \$ 550.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| O'Neill, Jane     | 20-Jun-12 | Discussion between N. Mueller, J. O'Neill and A. Berg (all KPMG) regarding exceptional and one-off items in the Last Twelve Months (LTM) and FY12 financial data for Tensar. | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja  | 20-Jun-12 | Manager review of the conclusion on current and exit valuation for the Tensar reporting.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 20-Jun-12 | Preparing tables for benchmarking, multiples and WACC for the 3PD report.  | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 20-Jun-12 | Preparing tables for benchmarking, multiples and Weighted Average Cost Of Capital (WACC) for the PODS report.  | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 20-Jun-12 | Review and finalize items on the risk profile for Tensar.  | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 20-Jun-12 | Continue to prepare the Polygel report for internal partner review, including textual changes, changes in output and other adjustments.                                      | 1.3   | \$405 | \$ 526.50   |
| Tewaag, Alexander | 20-Jun-12 | Prepare a summary schedule of the potential impact of the Varel business plan sensitivities upon valuation.  | 1.4   | \$405 | \$ 567.00   |
| Tewaag, Alexander | 20-Jun-12 | Initial draft of the 'multiple approach' pages of the Varel valuation report including additional analysis in support of comments as required.                               | 1.6   | \$405 | \$ 648.00   |
| Tewaag, Alexander | 20-Jun-12 | Review of depreciation and amortization policies, treatment in management model and assessment of potential value impact of related tax effects for Varel.                   | 2.6   | \$405 | \$ 1,053.00 |
| Clark, Antony     | 20-Jun-12 | Conference call to discuss the business plan and initial KPMG views for Bahrain Bay I, with A. Clark (KPMG) and L. Amin (Arcapita).  | 2.7   | \$305 | \$ 823.50   |
| O'Neill, Jane     | 20-Jun-12 | Senior Manager review of draft Polygel valuation report.   | 2.8   | \$695 | \$ 1,946.00 |
| O'Neill, Jane     | 20-Jun-12 | Senior Manager review of draft Tensar valuation report.  | 2.9   | \$695 | \$ 2,015.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 20-Jun-12 | Analysis in support of key risks, opportunities and sensitivities for Polygel, considering the impact upon valuation and drafting high level comments in the report.                          | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony     | 20-Jun-12 | Conference call to discuss the business plan and initial KPMG views for Bahrain Bay II, with A. Clark (KPMG) and L. Amin (Arcapita).  | 3.0   | \$305 | \$ 915.00   |
| Tewaag, Alexander | 20-Jun-12 | Continuing to draft the 'multiple approach' section of the Varel valuation report including commentary and underlying workings in support of through-the-cycle multiples.                     | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 20-Jun-12 | Draft the multiples and DCF approaches section of the Tensar report.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 20-Jun-12 | Manager review of the comparable transactions analysis for Honiton.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 20-Jun-12 | Manager review of the cost of capital components for Honiton.   | 3.0   | \$550 | \$ 1,650.00 |
| Bhuwania, Achal   | 20-Jun-12 | Manager review of the draft Varel valuation report, providing written feedback on the report.   | 3.0   | \$695 | \$ 2,085.00 |
| Bryan, Jessica    | 20-Jun-12 | Review the CapitaLand India report sections related to assessment of sensitivity impact upon enterprise value and current valuation.  | 3.0   | \$405 | \$ 1,215.00 |
| Tewaag, Alexander | 20-Jun-12 | Reviewing director and partner feedback received on the underlying Idhasoft dataset, processing changes to both the dataset and the report to enhance the valuation and the end work product. | 3.0   | \$405 | \$ 1,215.00 |
| Clark, Antony     | 20-Jun-12 | Updating and amending the KPMG valuation reports for Bahrain Bay I & II to reflect changes discussed with the management team following the initial discussions on factual accuracy.          | 3.4   | \$305 | \$ 1,037.00 |
| Bryan, Jessica    | 20-Jun-12 | Draft the background section of the CapitaLand India report.  | 3.6   | \$405 | \$ 1,458.00 |
| Butani, Anish     | 20-Jun-12 | Perform analysis in support of the cost of capital for Honiton and revise the Honiton report to reflect cost of capital analysis.   | 2.0   | \$550 | \$ 1,100.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Berg, Antony      | 21-Jun-12 | Discussion of M. Graham (Arcapita) on the underlying Tensar business plan and exit date assumptions.   | 0.4   | \$695 | \$ 278.00   |
| Davidson, Philip  | 21-Jun-12 | Review progress and status of valuations in capacity as consultation partner.  | 0.5   | \$950 | \$ 475.00   |
| Bhuwania, Achal   | 21-Jun-12 | Continue Senior Manager review of the draft Varel report and the valuation analysis.   | 0.9   | \$695 | \$ 625.50   |
| Ferris, Steven    | 21-Jun-12 | Revise the Mobay report to update the tangibles review comments.   | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony     | 21-Jun-12 | Draft the Appendices section for the Bahrain Bay I report.   | 2.2   | \$305 | \$ 671.00   |
| Tewaag, Alexander | 21-Jun-12 | Drafting the Varel valuation report including initial comments on discounted cash flow and marketability, in advance of the partner and director review.         | 2.4   | \$405 | \$ 972.00   |
| Tewaag, Alexander | 21-Jun-12 | Drafting the Varel report including initial comments on the approach to the valuation and minor revisions to other reports sections following informal feedback. | 3.0   | \$405 | \$ 1,215.00 |
| Butani, Anish     | 21-Jun-12 | Manager review of all tables in Honiton report.  | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 21-Jun-12 | Preparation of analysis in support of the M&A multiples supporting the Varel valuation, updating the Varel report to reflect the analysis                        | 3.0   | \$405 | \$ 1,215.00 |
| Bhuwania, Achal   | 21-Jun-12 | Senior Manager review of the draft Varel report and the valuation analysis.  | 3.1   | \$695 | \$ 2,154.50 |
| Clark, Antony     | 21-Jun-12 | Draft the Appendices section for the Bahrain Bay II report.  | 3.3   | \$305 | \$ 1,006.50 |
| Bryan, Jessica    | 21-Jun-12 | Continue to draft the valuation approach section of the Luxury Res Dev (Italy) valuations report.  | 3.4   | \$405 | \$ 1,377.00 |
| Whitworth, Kylie  | 21-Jun-12 | Drafting valuation approach and multiple analysis and commentary in the AGUD valuation report.   | 3.5   | \$550 | \$ 1,925.00 |
| Bryan, Jessica    | 21-Jun-12 | Draft the valuation approach section of the Luxury Res Dev (Italy) valuations report.  | 3.9   | \$405 | \$ 1,579.50 |
| Butani, Anish     | 21-Jun-12 | Draft comments on the key valuation assumptions section of the Honiton valuation report.   | 2.8   | \$550 | \$ 1,540.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Macauley, Philip  | 21-Jun-12 | Draft the Arc Japan valuation report including investment overview and competitive positioning slides.  | 2.8   | \$840 | \$ 2,352.00 |
| Macauley, Philip  | 21-Jun-12 | Continue to draft the Arc Japan valuation report including financial covenant slides and valuation approach.  | 3.0   | \$840 | \$ 2,520.00 |
| Butani, Anish     | 21-Jun-12 | Perform analysis and draft initial comments on potential purchasers of Honiton in the Honiton valuation report.   | 3.2   | \$550 | \$ 1,760.00 |
| Clark, Antony     | 22-Jun-12 | Draft Appendices for the Bahrain Bay II report.   | 1.5   | \$305 | \$ 457.50   |
| Whitworth, Kylie  | 22-Jun-12 | Initial draft of valuation conclusion slides in the AGUD report.  | 2.0   | \$550 | \$ 1,100.00 |
| Clark, Antony     | 22-Jun-12 | Continue to update the Bahrain Bay I & II reports, valuation outputs and appendices following discussions with Arcapita.  | 2.1   | \$305 | \$ 640.50   |
| Tewaag, Alexander | 22-Jun-12 | Analyzing the impact of potential sensitivities to the Varel business plan upon enterprise value; updating the valuation model to facilitate assessment on value. | 2.9   | \$405 | \$ 1,174.50 |
| Tewaag, Alexander | 22-Jun-12 | Initial draft of sensitized valuation scenario slides in the Varel valuation.   | 3.0   | \$405 | \$ 1,215.00 |
| Tewaag, Alexander | 22-Jun-12 | Initial preparation and structuring of Varel valuation report appendices in the report document including M&A multiples and trading multiples.                    | 3.0   | \$405 | \$ 1,215.00 |
| Bhuwania, Achal   | 22-Jun-12 | Senior Manager review of the draft Honiton report and the underlying analysis.  | 3.0   | \$695 | \$ 2,085.00 |
| Bryan, Jessica    | 22-Jun-12 | Draft the future valuation section of the CapitaLand India report.  | 3.4   | \$405 | \$ 1,377.00 |
| Bryan, Jessica    | 22-Jun-12 | Draft the valuation approach section of the CapitaLand India report.  | 3.6   | \$405 | \$ 1,458.00 |
| Whitworth, Kylie  | 22-Jun-12 | Drafting DCF and marketability sections of the AGUD valuation report.   | 3.9   | \$550 | \$ 2,145.00 |
| Macauley, Philip  | 22-Jun-12 | Draft the AEIY valuation report including comments on valuation approach.   | 1.9   | \$840 | \$ 1,596.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Macauley, Philip  | 22-Jun-12 | Continue to draft the Arc Japan valuation report including comments on recent transactions and data.   | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip  | 22-Jun-12 | Draft the AEIY valuation report including comments on current valuation and recent transactions.   | 2.6   | \$840 | \$ 2,184.00 |
| Butani, Anish     | 22-Jun-12 | Consolidation of Business Plan Review (BPR) and valuation sections of Honiton report.  | 2.9   | \$550 | \$ 1,595.00 |
| Butani, Anish     | 22-Jun-12 | Draft comments and report tables on comparable companies and comparable transactions for Honiton.  | 3.1   | \$550 | \$ 1,705.00 |
| Barton, Ashley    | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony      | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$695 | \$ 139.00   |
| Borkowska, Alexan | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Brough, Robbie    | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Harris, David     | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$840 | \$ 168.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Juckes, Daniel   | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| Khoo, Kian Huat  | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| Lawrence, Jason  | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$840 | \$ 168.00 |
| Lysenko, Karol   | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| Mueller, Natalja | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| O'Neill, Jane    | 25-Jun-12 | Team meeting to discuss valuation action plan and progress with R. Brough, D. Harris, K. Kian Huat, A. Berg, A. Barton, N. Mueller, K. Lysenko, D. Juckes, A. Borkowska, J. Lawrence, J. O'Neill (all KPMG). | 0.2   | \$695 | \$ 139.00 |
| Berg, Antony     | 25-Jun-12 | Communication with M. Graham (Arcapita) regarding key structuring points for Tensar.   | 0.6   | \$695 | \$ 417.00 |
| Juckes, Daniel   | 25-Jun-12 | Discuss future trends in the retail sector (online vs. retail) and Jjill's risk and opportunities in case of a potential structural market shift with D. Juckes and N. Mueller (both KPMG).                  | 0.6   | \$550 | \$ 330.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Mueller, Natalja | 25-Jun-12 | Discuss future trends in the retail sector (online vs. retail) and Jjill's risk and opportunities in case of a potential structural market shift with D. Juckes and N. Mueller (both KPMG). | 0.6   | \$550 | \$ 330.00 |
| Harris, David    | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Jjill review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, D. Juckes and D. Harris (all KPMG).   | 0.7   | \$840 | \$ 588.00 |
| Juckes, Daniel   | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Jjill review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, D. Juckes and D. Harris (all KPMG).   | 0.7   | \$550 | \$ 385.00 |
| Mueller, Natalja | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Jjill review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, D. Juckes and D. Harris (all KPMG).   | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane    | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Jjill review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, D. Juckes and D. Harris (all KPMG).   | 0.7   | \$695 | \$ 486.50 |
| Williams, Gareth | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Jjill review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, D. Juckes and D. Harris (all KPMG).   | 0.7   | \$840 | \$ 588.00 |
| Harris, David    | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Tensar review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, and D. Harris (all KPMG).  | 0.7   | \$840 | \$ 588.00 |
| Mueller, Natalja | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Tensar review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, and D. Harris (all KPMG).  | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane    | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Tensar review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, and D. Harris (all KPMG).  | 0.7   | \$695 | \$ 486.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Williams, Gareth  | 25-Jun-12 | Meeting to discuss G. Williams' (KPMG) Tensar review feedback. Attendees: J. O'Neill, N. Mueller, G. Williams, and D. Harris (all KPMG).  | 0.7   | \$840 | \$ 588.00   |
| Bryan, Jessica    | 25-Jun-12 | Continue to draft the valuation section of the CapitaLand India report.   | 1.0   | \$405 | \$ 405.00   |
| O'Neill, Jane     | 25-Jun-12 | Senior Manager review of the Jjill sensitivity analysis.  | 1.2   | \$695 | \$ 834.00   |
| Bryan, Jessica    | 25-Jun-12 | Updating the Lusail valuation report based on comments received from Director J. Lawrence's (KPMG) review.  | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 25-Jun-12 | Analyzing MergerMarket and Capital IQ transaction multiples and gathering additional sources of information as it relates to Varel.   | 1.5   | \$405 | \$ 607.50   |
| Bryan, Jessica    | 25-Jun-12 | Continue to prepare appendices for the CapitaLand India report.   | 1.5   | \$405 | \$ 607.50   |
| Mueller, Natalja  | 25-Jun-12 | Manager review of tables and graphs prepared for the 3PD report.  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 25-Jun-12 | Manager review of tables and graphs prepared for the PODS report.   | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica    | 25-Jun-12 | Preparing sensitivity tables for Castello di Casole (Lux Res Dev) report.   | 1.5   | \$405 | \$ 607.50   |
| Tewaag, Alexander | 25-Jun-12 | Initial draft of the Idhasoft current and future valuation report outputs.  | 1.9   | \$405 | \$ 769.50   |
| Tewaag, Alexander | 25-Jun-12 | Initial draft of the Polygel current and future valuation report outputs.   | 2.3   | \$405 | \$ 931.50   |
| Mueller, Natalja  | 25-Jun-12 | Review and incorporate review comments from G. Williams (KPMG) in the Tensar report.  | 2.5   | \$550 | \$ 1,375.00 |
| Clark, Antony     | 25-Jun-12 | Update of the Bahrain Bay I model and report following partner and director review comments received.   | 2.5   | \$305 | \$ 762.50   |
| Tewaag, Alexander | 25-Jun-12 | Initial draft of summary Varel valuation report slides including current and future value range and commentary on underlying assumptions in advance of the partner and director review. | 3.0   | \$405 | \$ 1,215.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Brough, Robbie   | 25-Jun-12 | Preparing a time analysis summary across the full engagement team to assist with a project update for presentation to the client.  | 3.3   | \$405 | \$ 1,336.50 |
| Clark, Antony    | 25-Jun-12 | Update of the Bahrain Bay II model and report following partner and director review comments received.   | 3.3   | \$305 | \$ 1,006.50 |
| Bryan, Jessica   | 25-Jun-12 | Processing review points and comment, into the Lusail report, based on review by J. Lawrence (KPMG).   | 3.9   | \$405 | \$ 1,579.50 |
| Butani, Anish    | 25-Jun-12 | Continue to draft report for Honiton including slides on the discounted cash flow approach and details of discount rate build up.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 25-Jun-12 | Revise discounted cash flow models for Honiton following model review (current and future models x4).  | 3.0   | \$550 | \$ 1,650.00 |
| Berg, Antony     | 26-Jun-12 | Discussion between with A. Berg and N. Mueller (both KPMG) on key review feedback comments following partner review of Tensar valuation methodology.                                   | 0.7   | \$695 | \$ 486.50   |
| Mueller, Natalja | 26-Jun-12 | Discussion between with A. Berg and N. Mueller (both KPMG) on key review feedback comments following partner review of Tensar valuation methodology.                                   | 0.7   | \$550 | \$ 385.00   |
| Bhuwania, Achal  | 26-Jun-12 | Discuss presentation of sensitivity analysis in the report; and other general review points on reporting for all assets. Attendees: J. O'Neill, A. Bhuwania and N. Mueller (all KPMG). | 0.8   | \$695 | \$ 556.00   |
| Mueller, Natalja | 26-Jun-12 | Discuss presentation of sensitivity analysis in the report; and other general review points on reporting for all assets. Attendees: J. O'Neill, A. Bhuwania and N. Mueller (all KPMG). | 0.8   | \$550 | \$ 440.00   |
| O'Neill, Jane    | 26-Jun-12 | Discuss presentation of sensitivity analysis in the report; and other general review points on reporting for all assets. Attendees: J. O'Neill, A. Bhuwania and N. Mueller (all KPMG). | 0.8   | \$695 | \$ 556.00   |
| Chapman, Timothy | 26-Jun-12 | Director review of the MoBay valuation report.   | 1.0   | \$840 | \$ 840.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja  | 26-Jun-12 | Manager review of initial benchmarking analysis and multiple valuation section in the 3PD report.  | 1.0   | \$550 | \$ 550.00   |
| Juckes, Daniel    | 26-Jun-12 | Meeting between D. Juckes and N. Mueller (both KPMG) to discuss treatment of one off costs and other management adjustments to earnings which may have an impact upon the concluded valuation range. | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 26-Jun-12 | Meeting between D. Juckes and N. Mueller (both KPMG) to discuss treatment of one off costs and other management adjustments to earnings which may have an impact upon the concluded valuation range. | 1.0   | \$550 | \$ 550.00   |
| Bryan, Jessica    | 26-Jun-12 | Draft slide on Sponsor exit strategy for the Lusail report.  | 1.5   | \$405 | \$ 607.50   |
| Bryan, Jessica    | 26-Jun-12 | Draft tables on purchase price for current and exit valuation slides for the Lusail report.  | 1.5   | \$405 | \$ 607.50   |
| Mueller, Natalja  | 26-Jun-12 | Review and revise the Tensar report based on review comments from D. McPhee (KPMG).  | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica    | 26-Jun-12 | Updating the Lusail report glossary based on updates from J. O'Neill (KPMG).   | 1.5   | \$405 | \$ 607.50   |
| Desai, Viral      | 26-Jun-12 | Associate partner review of the India venture capital asset reports, drafting written feedback on the India venture capital reports.   | 2.0   | \$840 | \$ 1,680.00 |
| Mueller, Natalja  | 26-Jun-12 | Drafting discounted cash flow valuation comments and financial tables in the draft 3PD valuation report.   | 2.1   | \$550 | \$ 1,155.00 |
| Tewaag, Alexander | 26-Jun-12 | Preparation of appendices for inclusion in the Polygel report template, updating the report to include the DCF appendices.   | 2.5   | \$405 | \$ 1,012.50 |
| Tewaag, Alexander | 26-Jun-12 | Preparation of appendices for inclusion in the Idhasoft report template, updating the report to include the DCF and multiple appendices.   | 2.7   | \$405 | \$ 1,093.50 |
| Butani, Anish     | 26-Jun-12 | Draft and document sensitivity analysis for Honiton.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 26-Jun-12 | Performed sensitivity analysis for Honiton.  | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Tewaag, Alexander | 26-Jun-12 | Review comments on the Polygel report following the director and partner review, process changes to the report to enhance quality of output.   | 3.0   | \$405 | \$ 1,215.00 |
| Bryan, Jessica    | 26-Jun-12 | Revise the Lusail report based on review by D. McPhee (KPMG).  | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 26-Jun-12 | Review and incorporate review comments from G. Williams (KPMG) in the Jjill report.  | 3.5   | \$550 | \$ 1,925.00 |
| Tewaag, Alexander | 26-Jun-12 | Continue to work on the Idhasoft current and future valuation report slides.   | 3.6   | \$405 | \$ 1,458.00 |
| Magan, Farhaz     | 26-Jun-12 | Detailed review and further preparation of discounted cash flow models for all infrastructure assets.  | 3.9   | \$305 | \$ 1,189.50 |
| Mueller, Natalja  | 27-Jun-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss sensitivity analysis and preparing a template to use for all assets.  | 0.7   | \$550 | \$ 385.00   |
| O'Neill, Jane     | 27-Jun-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss sensitivity analysis and preparing a template to use for all assets.  | 0.7   | \$695 | \$ 486.50   |
| Bryan, Jessica    | 27-Jun-12 | Review and revise the Lusail report including notice page, appendices and contents page.   | 1.3   | \$405 | \$ 526.50   |
| Bryan, Jessica    | 27-Jun-12 | Draft the sensitivity slide for the Lusail report.   | 1.5   | \$405 | \$ 607.50   |
| Bryan, Jessica    | 27-Jun-12 | Revise the tables in Lusail report due to changes in discount rate.  | 1.5   | \$405 | \$ 607.50   |
| Bryan, Jessica    | 27-Jun-12 | Drafting high level commentary throughout the Lusail report including preparation of the executive summary and high level bullets summarizing key messages on each page.                                 | 1.7   | \$405 | \$ 688.50   |
| Bryan, Jessica    | 27-Jun-12 | Performing sensitivity analysis including changes in WACC, changes in sales price, changes in construction costs, timing delays and changes in land sales price per square foot as it relates to Lusail. | 1.8   | \$405 | \$ 729.00   |
| Mueller, Natalja  | 27-Jun-12 | Preparation of further background and supporting analysis for our benchmarking analysis and multiple valuation section in the 3PD report.  | 1.8   | \$550 | \$ 990.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 27-Jun-12 | Review comments on the Idhasoft report following the director and partner review, process changes to the report to enhance quality of output.                                       | 1.8   | \$405 | \$ 729.00   |
| Chapman, Timothy  | 27-Jun-12 | Drafting background and valuation approach sections of the Mobay valuation report.  | 1.9   | \$840 | \$ 1,596.00 |
| Chapman, Timothy  | 27-Jun-12 | Drafting current and future valuation sections of the Mobay valuation report.   | 2.1   | \$840 | \$ 1,764.00 |
| Ferris, Steven    | 27-Jun-12 | Revise the MoBay report based on review comments received.  | 2.5   | \$550 | \$ 1,375.00 |
| Tewaag, Alexander | 27-Jun-12 | Further drafting of comments on the multiple and discounted cash flow valuation approach sections of the Polygel valuation report.  | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 27-Jun-12 | Preparation of sensitivity analysis in the Jjill report and finalizing draft report.  | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja  | 27-Jun-12 | Preparation of sensitivity analysis in the Tensar report and finalizing draft report.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 27-Jun-12 | Process comments received following director and partner review of the Honiton valuation report.  | 3.8   | \$550 | \$ 2,090.00 |
| Bryan, Jessica    | 28-Jun-12 | Call between KPMG London and KPMG Atlanta to discuss Fountains review and points which need to be reflected in the report. Attendees: J. Bryan, J. Cook and P. Laflamme (all KPMG). | 0.5   | \$405 | \$ 202.50   |
| Cook, James       | 28-Jun-12 | Call between KPMG London and KPMG Atlanta to discuss Fountains review and points which need to be reflected in the report. Attendees: J. Bryan, J. Cook and P. Laflamme (all KPMG). | 0.5   | \$550 | \$ 275.00   |
| Laflamme, Patrick | 28-Jun-12 | Call between KPMG London and KPMG Atlanta to discuss Fountains review and points which need to be reflected in the report. Attendees: J. Bryan, J. Cook and P. Laflamme (all KPMG). | 0.5   | \$695 | \$ 347.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 28-Jun-12 | Review trends in the retail sector, particularly online/direct retail vs. conventional in-store retail, as it relates to the Jjill assets.                      | 0.5   | \$550 | \$ 275.00   |
| Williams, Gareth  | 28-Jun-12 | Call regarding potential contested funding of AGUD and implications with B Doulton (Rothschild), M Kvarda and L Hirsch (A&M), C Millett (GDC) and Arcapita.     | 0.8   | \$840 | \$ 672.00   |
| Williams, Gareth  | 28-Jun-12 | Director review of the Jjill report.  | 1.1   | \$840 | \$ 924.00   |
| O'Neill, Jane     | 28-Jun-12 | Discussion on all companies valuation methodology and report outputs. Attendees: J. O'Neill and A. Tewaag (both KPMG).  | 1.2   | \$695 | \$ 834.00   |
| Tewaag, Alexander | 28-Jun-12 | Discussion on all companies valuation methodology and report outputs. Attendees: J. O'Neill and A. Tewaag (both KPMG).  | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 28-Jun-12 | Thorough review of the Polygel valuation model, drafting explanatory email to aid the manager's review.   | 1.3   | \$405 | \$ 526.50   |
| Chapman, Timothy  | 28-Jun-12 | Revising the MoBay valuation report.  | 1.5   | \$840 | \$ 1,260.00 |
| Butani, Anish     | 28-Jun-12 | Revised sensitivity analysis for Honiton.   | 2.0   | \$550 | \$ 1,100.00 |
| Tewaag, Alexander | 28-Jun-12 | Thorough review of the Varel valuation model, drafting explanatory email to aid the manager review.   | 2.3   | \$405 | \$ 931.50   |
| Ferris, Steven    | 28-Jun-12 | Drafting and refining Mobay valuation business overview including group structure and timeline.   | 2.5   | \$550 | \$ 1,375.00 |
| Mueller, Natalja  | 28-Jun-12 | Revising Jjill valuation report to address director and partner level comments in order to finalize the report.   | 2.5   | \$550 | \$ 1,375.00 |
| Tewaag, Alexander | 28-Jun-12 | Continue initial draft of the current and future exit value summary slides for Varel including ad-hoc underlying analysis in support of commentary as required. | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 28-Jun-12 | Drafting commentary and supporting analysis for the current enterprise value in the 3PD valuation report.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 28-Jun-12 | Revised the exit date for Honiton's Discounted Cash Flow (DCF) analysis.  | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name               | Date      | Description   | Hours | Rate  | Amount      |
|--------------------|-----------|---|-------|-------|-------------|
| Bryan, Jessica     | 28-Jun-12 | Continue to revise the Castello di Casole (Lux res dev - Italy) report to reflect changes made to reports as the result of review.    | 3.6   | \$405 | \$ 1,458.00 |
| Bryan, Jessica     | 28-Jun-12 | Revise the Castello di Casole (Lux res dev - Italy) report to reflect changes made to reports as the result of review.                | 3.9   | \$405 | \$ 1,579.50 |
| Tewaag, Alexander  | 29-Jun-12 | Revise the Varel multiples output tables based on partner and director feedback on comparable companies and comparable transactions.  | 0.4   | \$405 | \$ 162.00   |
| Kastavunis, Marina | 29-Jun-12 | Manager review of the Idhasoft DCF model.   | 0.5   | \$550 | \$ 275.00   |
| Chapman, Timothy   | 29-Jun-12 | Revise the MoBay valuation report.  | 0.5   | \$840 | \$ 420.00   |
| Tewaag, Alexander  | 29-Jun-12 | Revise the Idhasoft discount factor tables based on senior level feedback.  | 0.6   | \$405 | \$ 243.00   |
| Mueller, Natalja   | 29-Jun-12 | Manager review the PODS benchmarking analysis and multiples valuation.  | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish      | 29-Jun-12 | Prepared questions in relation to new information received for Freightliner.  | 1.0   | \$550 | \$ 550.00   |
| Cook, James        | 29-Jun-12 | Preparing slides on SWOT analysis and draft valuation conclusion slide for the Fountains asset.                                       | 1.2   | \$550 | \$ 660.00   |
| Mueller, Natalja   | 29-Jun-12 | Drafting commentary and supporting analysis for the enterprise value in the 3PD valuation report in a series of sensitized scenarios. | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja   | 29-Jun-12 | Revise the Jjill valuation based on the engagement partner's review comments.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja   | 29-Jun-12 | Revise the Jjill valuation with a different scenario analysis.  | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica     | 29-Jun-12 | Revise the Lusail sensitivity analysis based on review points.  | 1.8   | \$405 | \$ 729.00   |
| Mueller, Natalja   | 29-Jun-12 | Drafting commentary and supporting analysis for the future enterprise value in the 3PD valuation report.                              | 2.0   | \$550 | \$ 1,100.00 |
| Bryan, Jessica     | 29-Jun-12 | Revise the Lux Res Dev report to reflect review points which have come out of the Lusail report.                                      | 2.0   | \$405 | \$ 810.00   |
| Butani, Anish      | 29-Jun-12 | Review additional information provide by Freightliner Management.   | 2.5   | \$550 | \$ 1,375.00 |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Tewaag, Alexander | 29-Jun-12 | Review of IPO documentation and research on potential IPO multiples for Aspen Aerogels.  | 2.8   | \$405 | \$ 1,134.00 |
| Tewaag, Alexander | 29-Jun-12 | Revisions to report and valuation models for all companies in the VC Portfolio.  | 2.9   | \$405 | \$ 1,174.50 |
| Bryan, Jessica    | 29-Jun-12 | Revise sensitivity tables for the Lux Res Dev report to reflect review points.   | 3.2   | \$405 | \$ 1,296.00 |
| Butani, Anish     | 29-Jun-12 | Performed initial DCF analysis for revised Freightliner forecasts.   | 3.5   | \$550 | \$ 1,925.00 |
| Tewaag, Alexander | 2-Jul-12  | Revise the Polygel report for CAPEX spent on filtration.   | 0.6   | \$405 | \$ 243.00   |
| Butani, Anish     | 2-Jul-12  | Revise the discounted cash flow slides in the Honiton Valuation report following proposed change in exit date as advised by the deal team and as reflected in supporting analysis.               | 0.8   | \$550 | \$ 440.00   |
| Lau, Christopher  | 2-Jul-12  | Continue to review each and every model and the figures used, which was taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoCo model for AGUD I. | 0.9   | \$305 | \$ 274.50   |
| Mueller, Natalja  | 2-Jul-12  | Prepare the appendices portion of the PODS valuation report.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 2-Jul-12  | Prepare the General and Approach portion of the PODS valuation report.   | 1.0   | \$550 | \$ 550.00   |
| Bryan, Jessica    | 2-Jul-12  | Revise the valuations report for Capitaland India to reflect changes made in Lusail report.  | 1.0   | \$405 | \$ 405.00   |
| Tewaag, Alexander | 2-Jul-12  | Review the impact of CAPEX spent on filtration on the Polygel valuation outcome.   | 1.1   | \$405 | \$ 445.50   |
| Tewaag, Alexander | 2-Jul-12  | Continue preparing Polygel report for internal partner review, including textual changes, changes in output and other adjustments.   | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 2-Jul-12  | Revise and incorporate textual adjustments in the Polygel report as a result of preliminary Partner review.  | 1.2   | \$405 | \$ 486.00   |
| Berg, Antony      | 2-Jul-12  | Senior Manager review of valuations section of Tensar report.  | 1.4   | \$695 | \$ 973.00   |
| Mueller, Natalja  | 2-Jul-12  | Draft the Current and Exit valuation conclusions portion of the 3PD valuation report.  | 1.5   | \$550 | \$ 825.00   |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Tewaag, Alexander | 2-Jul-12 | Review Background check on used comparable transactions for the Polygel valuation.  | 1.5   | \$405 | \$ 607.50   |
| Mueller, Natalja  | 2-Jul-12 | Revise the Tensar valuation report to incorporate the engagement partner's review comments.   | 1.5   | \$550 | \$ 825.00   |
| Bhuwania, Achal   | 2-Jul-12 | Revise the Viridian valuation information, which included refreshing all the information previously received and identifying the gaps, in preparation of the meeting with Viridian management regarding same. | 1.5   | \$695 | \$ 1,042.50 |
| Whitworth, Kylie  | 2-Jul-12 | Continue to update the AGUD I valuation report following receipt of new business plan from deal team.   | 1.6   | \$550 | \$ 880.00   |
| Tewaag, Alexander | 2-Jul-12 | Revise the Polygel report output tables as a result of preliminary Partner review.  | 1.6   | \$405 | \$ 648.00   |
| Williams, Gareth  | 2-Jul-12 | Director review of the Mobay valuation report.  | 1.7   | \$840 | \$ 1,428.00 |
| Williams, Gareth  | 2-Jul-12 | Director review of the Tensar valuation report.   | 1.8   | \$840 | \$ 1,512.00 |
| Williams, Gareth  | 2-Jul-12 | Director review of the Honiton valuation report.  | 2.3   | \$840 | \$ 1,932.00 |
| Mueller, Natalja  | 2-Jul-12 | Draft the 3PD report including slides detailing marketability and assessment of potential buyers of the company.  | 2.5   | \$550 | \$ 1,375.00 |
| Yakovlev, Vitaly  | 2-Jul-12 | Review of the KPMG Varel valuation model to check for accuracy and drafting feedback to provide to the wider Varel team.  | 2.5   | \$550 | \$ 1,375.00 |
| Bryan, Jessica    | 2-Jul-12 | Revise the valuation methodology section of the Lusail report based on D. McPhee's (KPMG) review comments, including comments on valuation approach and recent transactions.                                  | 2.5   | \$405 | \$ 1,012.50 |
| Tewaag, Alexander | 2-Jul-12 | Review of senior level review comments on the Idhasoft valuation model and updating and revising the Idhasoft valuation model.  | 2.7   | \$405 | \$ 1,093.50 |
| Tewaag, Alexander | 2-Jul-12 | Revise multiple pages of the Idhasoft valuation methodology report following senior level review, including valuation range, sensitivities applied and the discount rate.                                     | 3.0   | \$405 | \$ 1,215.00 |

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Arcapita Bank B.S.C. (c)  
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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Lau, Christopher  | 2-Jul-12 | Review each and every model and the figures used, which was taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoCo model for AGUD I.                       | 3.1   | \$305 | \$ 945.50   |
| Butani, Anish     | 2-Jul-12 | Draft initial conclusions and valuations executive summary comments based on all analysis to date in the Honiton valuation report.   | 3.2   | \$550 | \$ 1,760.00 |
| Whitworth, Kylie  | 2-Jul-12 | Revise the AGUD I valuation following receipt of new business plan from deal team.   | 3.8   | \$550 | \$ 2,090.00 |
| Bryan, Jessica    | 2-Jul-12 | Continue to revise the valuation methodology section of the Lusail report based on D. McPhee's (KPMG) review comments, including comments on Discounted Cash Flow (DCF) approach and sensitivity analysis. | 3.9   | \$405 | \$ 1,579.50 |
| Tewaag, Alexander | 3-Jul-12 | Revise and incorporate methodological changes in the US Venture Capital valuation report.  | 0.5   | \$405 | \$ 202.50   |
| Cook, James       | 3-Jul-12 | Review of partner comments on the Fountains valuation report.  | 0.7   | \$550 | \$ 385.00   |
| Lau, Christopher  | 3-Jul-12 | Continue to review each model and the figures used, which was taken from research tools, to ensure that they tie back to the published accounts. Focused on the Through the Cycle model.                   | 0.8   | \$305 | \$ 244.00   |
| Tewaag, Alexander | 3-Jul-12 | Review of commentary provided by J. O'Neill (KPMG) and comparison to publicly available data as it relates to the US Venture Capital portfolio.  | 0.8   | \$405 | \$ 324.00   |
| Tewaag, Alexander | 3-Jul-12 | Revise and incorporate methodological changes in the US Venture Capital valuation models.  | 0.9   | \$405 | \$ 364.50   |
| Magan, Farhaz     | 3-Jul-12 | Comprehensive review of the KPMG model supporting the Honiton valuation to ensure consistency and accuracy.  | 1.0   | \$305 | \$ 305.00   |
| Tewaag, Alexander | 3-Jul-12 | Revise and incorporate textual adjustments in the US Venture Capital report.   | 1.4   | \$405 | \$ 567.00   |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Mueller, Natalja  | 3-Jul-12 | Discussion between J. O'Neill and N. Mueller (both KPMG) regarding key valuation considerations and value conclusions in the 3PD report.  | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane     | 3-Jul-12 | Discussion between J. O'Neill and N. Mueller (both KPMG) regarding key valuation considerations and value conclusions in the 3PD report.  | 1.5   | \$695 | \$ 1,042.50 |
| Yakovlev, Vitaly  | 3-Jul-12 | Manager review of the KPMG Varel valuation model assumptions and calculations.  | 1.5   | \$550 | \$ 825.00   |
| Bryan, Jessica    | 3-Jul-12 | Revise the CapitaLand India report following receipt of Partner and Director review comments.   | 1.5   | \$405 | \$ 607.50   |
| Ferris, Steven    | 3-Jul-12 | Revise the Mobay valuation report with Partner review comments.   | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish     | 3-Jul-12 | Draft questions to be discussed with Viridian Management regarding draft valuation range, specifically the business plan and sensitivities.   | 2.2   | \$550 | \$ 1,210.00 |
| Clark, Antony     | 3-Jul-12 | Revise pages 28- 43 of the Bahrain Bay II report in advance of the Partner review.  | 2.4   | \$305 | \$ 732.00   |
| Tewaag, Alexander | 3-Jul-12 | Perform additional research on publicly listed information for the US Venture capital portfolio companies.  | 2.5   | \$405 | \$ 1,012.50 |
| Mueller, Natalja  | 3-Jul-12 | Revise the 3PD valuation report to incorporate review comments from J. O'Neill (KPMG).  | 2.5   | \$550 | \$ 1,375.00 |
| Bryan, Jessica    | 3-Jul-12 | Revise the Lusail valuation report based on mark ups and review comments from D. Fletcher and J. Lawrence (both KPMG), including comments on the 3rd party valuation and marketability. | 2.5   | \$405 | \$ 1,012.50 |
| Yakovlev, Vitaly  | 3-Jul-12 | Review the Varel valuation methodology, specifically the comparable companies and DCF analysis.   | 2.6   | \$550 | \$ 1,430.00 |
| Tewaag, Alexander | 3-Jul-12 | Research on publicly available information in relation to the IPO of Aspen Aerogels (US Venture Capital portfolio).   | 2.7   | \$405 | \$ 1,093.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Tewaag, Alexander | 3-Jul-12 | Revise the US Venture capital valuation model and supporting analysis following senior review comments.  | 2.7   | \$405 | \$ 1,093.50 |
| Mueller, Natalja  | 3-Jul-12 | Continue drafting the PODS valuation report including comments and analysis supporting the discounted cash flow valuation slides.  | 3.0   | \$550 | \$ 1,650.00 |
| Clark, Antony     | 3-Jul-12 | Draft the Bahrain Bay I valuation report including preparation of tables and financial information contained in the appendices and commentary thereon.   | 3.0   | \$305 | \$ 915.00   |
| Mueller, Natalja  | 3-Jul-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss initial PODS report review, including a detailed discussion on each valuation method considered and the underlying assumptions.                     | 3.0   | \$550 | \$ 1,650.00 |
| O'Neill, Jane     | 3-Jul-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss initial PODS report review, including a detailed discussion on each valuation method considered and the underlying assumptions.                     | 3.0   | \$695 | \$ 2,085.00 |
| Whitworth, Kylie  | 3-Jul-12 | Revise comments and analysis supporting the current valuation and scenario analysis following receipt of the new Viridian business plan.   | 3.1   | \$550 | \$ 1,705.00 |
| Lau, Christopher  | 3-Jul-12 | Review each model and the figures used, which was taken from research tools, to ensure that they tie back to the published accounts. Focused on the Through the Cycle model.   | 3.2   | \$305 | \$ 976.00   |
| Whitworth, Kylie  | 3-Jul-12 | Revise the individual and summary sum of the parts valuation output slides following receipt of the new Viridian business plan.  | 3.7   | \$550 | \$ 2,035.00 |
| Cook, James       | 3-Jul-12 | Revise the Fountains report based on the partner comments.   | 3.8   | \$550 | \$ 2,090.00 |
| Butani, Anish     | 3-Jul-12 | Senior manager review of the business plan review and valuation methodology section of the Honiton report prior to sending to Arcapita, including drafting of comments on the report and making amendments directly. | 3.8   | \$550 | \$ 2,090.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Bryan, Jessica   | 3-Jul-12 | Continue to revise the Lusail valuation report based on mark ups and review comments from D. Fletcher and J. Lawrence (both KPMG) including comments on development appraisal and valuation methodology. | 3.9   | \$405 | \$ 1,579.50 |
| Clark, Antony    | 3-Jul-12 | Revise pages 1-28 of the Bahrain Bay II Report in advance of the partner review.   | 3.9   | \$305 | \$ 1,189.50 |
| O'Neill, Jane    | 3-Jul-12 | Senior Manager review of the latest full draft 3PD valuation report, drafting comments on both business plan review and valuation methodology sections of the 3PD report.                                | 3.9   | \$695 | \$ 2,710.50 |
| Yakovlev, Vitaly | 4-Jul-12 | Draft a correspondence to A. Tewaag (KPMG) following Varel model review to set out findings.   | 0.2   | \$550 | \$ 110.00   |
| Mueller, Natalja | 4-Jul-12 | Call to discuss initial comments on the Jjill report provided by Rothschild and Deal Team. Attendees: J. O'Neill, N. Mueller, G. Williams (all KPMG), Rothschild and Deal Team.                          | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane    | 4-Jul-12 | Call to discuss initial comments on the Jjill report provided by Rothschild and Deal Team. Attendees: J. O'Neill, N. Mueller, G. Williams (all KPMG), Rothschild and Deal Team.                          | 0.5   | \$695 | \$ 347.50   |
| Williams, Gareth | 4-Jul-12 | Call to discuss initial comments on the Jjill report provided by Rothschild and Deal Team. Attendees: J. O'Neill, N. Mueller, G. Williams (all KPMG), Rothschild and Deal Team.                          | 0.5   | \$840 | \$ 420.00   |
| Berg, Antony     | 4-Jul-12 | Meeting to review and comment on the 3PD valuation report. Attendees: A. Berg, J. O'Neil, G. Williams and N. Mueller (all KPMG).   | 0.6   | \$695 | \$ 417.00   |
| Mueller, Natalja | 4-Jul-12 | Meeting to review and comment on the 3PD valuation report. Attendees: A. Berg, J. O'Neil, G. Williams and N. Mueller (all KPMG).   | 0.6   | \$550 | \$ 330.00   |
| O'Neill, Jane    | 4-Jul-12 | Meeting to review and comment on the 3PD valuation report. Attendees: A. Berg, J. O'Neil, G. Williams and N. Mueller (all KPMG).   | 0.6   | \$695 | \$ 417.00   |
| Williams, Gareth | 4-Jul-12 | Meeting to review and comment on the 3PD valuation report. Attendees: A. Berg, J. O'Neil, G. Williams and N. Mueller (all KPMG).   | 0.6   | \$840 | \$ 504.00   |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Tewaag, Alexander | 4-Jul-12 | Revise peer group companies for Fidelis Senior Care (US Venture Capital portfolio).   | 0.7   | \$405 | \$ 283.50   |
| Bhuwania, Achal   | 4-Jul-12 | Meeting between A. Bhuwania and K. Whitworth (both KPMG) to discuss latest AGUD I valuation analysis.   | 0.8   | \$695 | \$ 556.00   |
| Whitworth, Kylie  | 4-Jul-12 | Meeting between A. Bhuwania and K. Whitworth (both KPMG) to discuss latest AGUD I valuation analysis.   | 0.8   | \$550 | \$ 440.00   |
| Tewaag, Alexander | 4-Jul-12 | Review of documentation on Fidelis Senior care (US Venture Capital portfolio).  | 0.9   | \$405 | \$ 364.50   |
| Butani, Anish     | 4-Jul-12 | Draft correspondence to A. Bhuwania (KPMG) regarding the Viridian valuation following meeting with Viridian Management.                               | 1.0   | \$550 | \$ 550.00   |
| Tewaag, Alexander | 4-Jul-12 | Review and analyze valuation methodologies and output tables for Polygel vis-a-vis other valuation reports (Jill, 3PD).                               | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 4-Jul-12 | Revise and incorporate textual adjustments in the US Venture Capital report based on Senior Manager's review comments.                                | 1.2   | \$405 | \$ 486.00   |
| Tewaag, Alexander | 4-Jul-12 | Revise of multiples and output tables for Fidelis Senior Care (US Venture Capital portfolio).   | 1.4   | \$405 | \$ 567.00   |
| Desai, Viral      | 4-Jul-12 | Discussion between V. Desai, N. Mueller and J. O'Neill (all KPMG) to discuss review comments on the KPMG valuation reports for Jjill, Tensar and 3PD. | 1.5   | \$840 | \$ 1,260.00 |
| Mueller, Natalja  | 4-Jul-12 | Discussion between V. Desai, N. Mueller and J. O'Neill (all KPMG) to discuss review comments on the KPMG valuation reports for Jjill, Tensar and 3PD. | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane     | 4-Jul-12 | Discussion between V. Desai, N. Mueller and J. O'Neill (all KPMG) to discuss review comments on the KPMG valuation reports for Jjill, Tensar and 3PD. | 1.5   | \$695 | \$ 1,042.50 |
| Lau, Christopher  | 4-Jul-12 | Continue to revise the AGUD I report, based on the consultation partner's review comments, as well as, updating all the charts in the report.         | 1.7   | \$305 | \$ 518.50   |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Tewaag, Alexander | 4-Jul-12 | Revise the US Venture Capital introduction and general description slides drafted by D. Harris (KPMG).   | 1.8   | \$405 | \$ 729.00   |
| Mueller, Natalja  | 4-Jul-12 | Revise the PODS report and incorporate initial review feedback from J. O'Neill (KPMG).   | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane     | 4-Jul-12 | Senior Manager's review of the US Venture Capital (VC) valuation report.   | 2.0   | \$695 | \$ 1,390.00 |
| Clark, Antony     | 4-Jul-12 | Draft and update the appendices and cross check all calculations with model for the Bahrain Bay I report.  | 2.3   | \$305 | \$ 701.50   |
| Lau, Christopher  | 4-Jul-12 | Continue to revise the AGUD I report, based on the consultation partner's review comments, as well as, updating all the charts in the report.  | 2.4   | \$305 | \$ 732.00   |
| Bryan, Jessica    | 4-Jul-12 | Revise the CapitaLand India report to reflect changes made to Lusail report.   | 2.5   | \$405 | \$ 1,012.50 |
| Tewaag, Alexander | 4-Jul-12 | Review and analyze valuation methodologies and output tables for Idhasoft vis-a-vis other valuation reports (Jill, 3PD).   | 2.7   | \$405 | \$ 1,093.50 |
| Bhuwania, Achal   | 4-Jul-12 | Review the draft Varel report and the valuation analysis.  | 3.0   | \$695 | \$ 2,085.00 |
| Bhuwania, Achal   | 4-Jul-12 | Review the updated information received and determine the valuation approach for Freightliner.   | 3.0   | \$695 | \$ 2,085.00 |
| Mueller, Natalja  | 4-Jul-12 | Revise the 3PD report and incorporate review comments from D. McPhee (KPMG) and finalize the draft report.   | 3.0   | \$550 | \$ 1,650.00 |
| Whitworth, Kylie  | 4-Jul-12 | Revise the AGUD I valuation report with amended analysis following receipt of a new valuation model from the AGUD I deal team, including slides on valuation range and discount factor applied as necessary. | 3.8   | \$550 | \$ 2,090.00 |
| Whitworth, Kylie  | 4-Jul-12 | Revise the financial analysis supporting slides in the valuation methodology section of the AGUD I report following receipt of a new financial forecast model from the AGUD I deal team.                     | 3.8   | \$550 | \$ 2,090.00 |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Clark, Antony     | 4-Jul-12 | Draft the development appraisal, sensitivity analysis and related appendices of the Bahrain Bay I report.  | 3.9   | \$305 | \$ 1,189.50 |
| Lau, Christopher  | 4-Jul-12 | Revise the AGUD I report, based on the consultation partner's review comments, as well as, updating all the charts in the report.                  | 3.9   | \$305 | \$ 1,189.50 |
| Bryan, Jessica    | 4-Jul-12 | Revise the Castello di Casole valuation report to reflect changes to Lusail.   | 3.9   | \$405 | \$ 1,579.50 |
| Clark, Antony     | 5-Jul-12 | Draft the Bahrain Bay I valuation slides and market trend slides to factor in amendments from director review and update pages relating to tables. | 0.1   | \$305 | \$ 30.50    |
| Bingham, Chris    | 5-Jul-12 | Meeting to review the AGUD valuation model. Attendees: C. Bingham and K. Whitworth (both KPMG).  | 0.4   | \$405 | \$ 162.00   |
| Whitworth, Kylie  | 5-Jul-12 | Meeting to review the AGUD valuation model. Attendees: C. Bingham and K. Whitworth (both KPMG).  | 0.4   | \$550 | \$ 220.00   |
| Bhuwania, Achal   | 5-Jul-12 | Discussion of AGUD I report comments between A Bhuwania and K Whitworth (all KPMG) following A. Bhuwania's review.                                 | 0.5   | \$695 | \$ 347.50   |
| Whitworth, Kylie  | 5-Jul-12 | Discussion of AGUD I report comments between A Bhuwania and K Whitworth (all KPMG) following A. Bhuwania's review.                                 | 0.5   | \$550 | \$ 275.00   |
| Butani, Anish     | 5-Jul-12 | Review information provided by Management on Freightliner report.  | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 5-Jul-12 | Senior Manager review of feedback from the Jjill deal team on the draft Jjill valuation report provided.   | 1.1   | \$695 | \$ 764.50   |
| Cook, James       | 5-Jul-12 | Continue preparing Market analysis and addition of report section for Fountains.   | 1.2   | \$550 | \$ 660.00   |
| Tewaag, Alexander | 5-Jul-12 | Review comparable transaction data for Idhasoft, using secondary sources.  | 1.3   | \$405 | \$ 526.50   |
| Clark, Antony     | 5-Jul-12 | Revise and analyze the Bahrain Bay valuation model based on feedback from the Director review.   | 1.4   | \$305 | \$ 427.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Bingham, Chris    | 5-Jul-12 | Assistant Manager review of the AGUD I CoCo model.   | 1.8   | \$405 | \$ 729.00   |
| Mueller, Natalja  | 5-Jul-12 | Revise the 3PD report and incorporate consistency points from the review of Rothschild and Deal Team (came through on other reports) in connection with the Alpha factor and 'market participant' structure; final cross check with the business review section (incl. adjustments on sensitivities) | 2.0   | \$550 | \$ 1,100.00 |
| O'Neill, Jane     | 5-Jul-12 | Senior Manager review of the Polygel draft valuation report.   | 2.2   | \$695 | \$ 1,529.00 |
| Williams, Gareth  | 5-Jul-12 | Director review of the full latest draft of the AGUD I valuation report and draft comments to the AGUD I team in respect of both the business plan review and valuation methodology sections.  | 2.4   | \$840 | \$ 2,016.00 |
| Whitworth, Kylie  | 5-Jul-12 | Revise and process comments into the AGUD I report following A. Bhuwania's (KPMG) review.  | 2.4   | \$550 | \$ 1,320.00 |
| Tewaag, Alexander | 5-Jul-12 | Review comparable transaction data for Varel, using secondary sources.   | 2.5   | \$405 | \$ 1,012.50 |
| O'Neill, Jane     | 5-Jul-12 | Senior Manager review of the PODS analysis and draft valuation report.   | 2.6   | \$695 | \$ 1,807.00 |
| Bingham, Chris    | 5-Jul-12 | Assistant Manager review of the Discounted Cash Flow (DCF) valuation model.  | 2.8   | \$405 | \$ 1,134.00 |
| Williams, Gareth  | 5-Jul-12 | Director review of the full latest draft of the Varel valuation report and draft comments to the Varel team in respect of both the business plan review and valuation methodology sections.  | 2.8   | \$840 | \$ 2,352.00 |
| Tewaag, Alexander | 5-Jul-12 | Review comparable transaction data for Polygel, using secondary sources (Indian transactions and international transactions).  | 2.8   | \$405 | \$ 1,134.00 |
| Tewaag, Alexander | 5-Jul-12 | Prepare Varel sensitivity analyses according to business review outcomes and generating output for the report.   | 3.0   | \$405 | \$ 1,215.00 |
| Mueller, Natalja  | 5-Jul-12 | Review the PODS CoTrans and CoCos analysis and write up the respective report sections.  | 3.0   | \$550 | \$ 1,650.00 |

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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Bhuwania, Achal  | 5-Jul-12 | Review the revised AGUD I valuation analysis based on updated model received from deal team.  | 3.0   | \$695 | \$ 2,085.00 |
| Whitworth, Kylie | 5-Jul-12 | Revise the scenario analysis model and related report pages of the AGUD I report following receipt of a new financial forecast model from the company.  | 3.1   | \$550 | \$ 1,705.00 |
| Macauley, Philip | 5-Jul-12 | Draft Arc Japan valuation report including slides on the valuation approach and recent transactions.  | 3.4   | \$840 | \$ 2,856.00 |
| Bhuwania, Achal  | 5-Jul-12 | Review the Honiton comments received and update the report, particularly regarding explanation for specific risks identified in relation to this asset, reflected through an alpha adjustment to the discount rate. | 3.5   | \$695 | \$ 2,432.50 |
| Whitworth, Kylie | 5-Jul-12 | Revise the DCF analysis and sensitivities for the BBU, ABD and BU2 assets following receipt of the new financial forecast model.  | 3.5   | \$550 | \$ 1,925.00 |
| Macauley, Philip | 5-Jul-12 | Draft Arc Japan valuation report including slides on competitive positioning and financial covenants.   | 3.6   | \$840 | \$ 3,024.00 |
| Bryan, Jessica   | 5-Jul-12 | Revise the CapitaLand India report to reflect changes made to Lusail report.  | 3.6   | \$405 | \$ 1,458.00 |
| Clark, Antony    | 5-Jul-12 | Prepare the analysis in support of the tables within the Bahrain Bay I report and appendices for director review and update pages related to tables in the report.  | 3.9   | \$305 | \$ 1,189.50 |
| Cook, James      | 5-Jul-12 | Prepare the Market analysis and addition of report section for Fountains.   | 3.9   | \$550 | \$ 2,145.00 |
| Clark, Antony    | 5-Jul-12 | Revise pages relating to tables and appendices in the Bahrain Bay I report following the director review.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 5-Jul-12 | Revise the Bahrain Bay I model and amend tables within report and model.  | 3.9   | \$305 | \$ 1,189.50 |
| Bryan, Jessica   | 5-Jul-12 | Revise the CapitaLand India report to reflect changes made to Lusail report.  | 3.9   | \$405 | \$ 1,579.50 |

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| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Bhuwania, Achal   | 6-Jul-12 | Meeting between D. McPhee, A. Bhuwania, K. Whitworth (all KPMG) to discuss D. McPhee's review comments on the AGUD I report. | 0.6   | \$695 | \$ 417.00 |
| McPhee, Douglas   | 6-Jul-12 | Meeting between D. McPhee, A. Bhuwania, K. Whitworth (all KPMG) to discuss D. McPhee's review comments on the AGUD I report. | 0.6   | \$950 | \$ 570.00 |
| Whitworth, Kylie  | 6-Jul-12 | Meeting between D. McPhee, A. Bhuwania, K. Whitworth (all KPMG) to discuss D. McPhee's review comments on the AGUD I report. | 0.6   | \$550 | \$ 330.00 |
| Tewaag, Alexander | 6-Jul-12 | Review valuation methodologies and output tables for Varel vis-a-vis other valuation reports (Jjill, 3PD).                   | 0.6   | \$405 | \$ 243.00 |
| Tewaag, Alexander | 6-Jul-12 | Review of report consistency (all assets).   | 0.7   | \$405 | \$ 283.50 |
| Cook, James       | 6-Jul-12 | Prepare analysis and written comments on the key performance metrics relevant to the Fountains report.                       | 0.8   | \$550 | \$ 440.00 |
| Bhuwania, Achal   | 6-Jul-12 | Continue to review updated AGUD I report based on revised model and analysis.  | 0.9   | \$695 | \$ 625.50 |
| Tewaag, Alexander | 6-Jul-12 | Further research on publicly available information regarding Itelliflex.   | 0.9   | \$405 | \$ 364.50 |
| Mueller, Natalja  | 6-Jul-12 | Finalize the draft 3PD report and distribute to Arcapita.  | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja  | 6-Jul-12 | Review and revise the PODS report based on the latest Business review section.   | 1.0   | \$550 | \$ 550.00 |
| Williams, Gareth  | 6-Jul-12 | Director review of Jjill updates.  | 1.1   | \$840 | \$ 924.00 |
| O'Neill, Jane     | 6-Jul-12 | Senior Manager review of Tensar comments received from the deal team.  | 1.1   | \$695 | \$ 764.50 |
| Whitworth, Kylie  | 6-Jul-12 | Finalization of draft AGUD I report.   | 1.2   | \$550 | \$ 660.00 |
| Tewaag, Alexander | 6-Jul-12 | Research on public information and historical development within Arcapita of Alloptic, Prenova and FrameMax.                 | 1.3   | \$405 | \$ 526.50 |
| Berg, Antony      | 6-Jul-12 | Senior Manager review of the Valuation section of the PODS report.   | 1.3   | \$695 | \$ 903.50 |
| Cook, James       | 6-Jul-12 | Finalize the Fountains valuation report adjustments and submit to Senior Manager for review.                                 | 1.4   | \$550 | \$ 770.00 |
| Tewaag, Alexander | 6-Jul-12 | Assistant Manager review of the 3PD Model.   | 1.5   | \$405 | \$ 607.50 |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Mueller, Natalja | 6-Jul-12 | Prepare the conclusions for Current and Exit Valuation portions of the PODS report.  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 6-Jul-12 | Prepare the marketability section of the PODS report.  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 6-Jul-12 | Prepare the Discounted Cash Flow, including the weighted average cost of capital (WACC), and scenario analysis portions of the PODS report.                          | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal  | 6-Jul-12 | Senior Manager review of the final updated draft of the Varel report prior to release.   | 2.0   | \$695 | \$ 1,390.00 |
| Cook, James      | 6-Jul-12 | Prepare the Fountains Exit valuation analysis.   | 2.4   | \$550 | \$ 1,320.00 |
| Yakovlev, Vitaly | 6-Jul-12 | Revise the valuation methodology section of the Varel report following comments received from the Arcapita deal team as part of the factual accuracy review process. | 2.4   | \$550 | \$ 1,320.00 |
| O'Neill, Jane    | 6-Jul-12 | Senior Manager review of the draft PODS valuation report.  | 2.4   | \$695 | \$ 1,668.00 |
| O'Neill, Jane    | 6-Jul-12 | Senior Manager review of the Idhasoft draft valuation report.  | 2.7   | \$695 | \$ 1,876.50 |
| Whitworth, Kylie | 6-Jul-12 | Revise the AGUD I valuation analysis and the valuation report based on review comments provided by the Partner.  | 2.8   | \$550 | \$ 1,540.00 |
| Bhuwania, Achal  | 6-Jul-12 | Review updated AGUD I report based on revised model and analysis.  | 3.1   | \$695 | \$ 2,154.50 |
| Macauley, Philip | 6-Jul-12 | Draft the AEIY I report including analysis and research of local market data as a basis on which to form a view on the valuation.                                    | 3.2   | \$840 | \$ 2,688.00 |
| Cook, James      | 6-Jul-12 | Prepare the Fountains Exit valuation report pages and tables.  | 3.4   | \$550 | \$ 1,870.00 |
| Bryan, Jessica   | 6-Jul-12 | Revise the CapitaLand India report to reflect changes made to Lusail report.   | 3.4   | \$405 | \$ 1,377.00 |
| Bryan, Jessica   | 6-Jul-12 | Prepare the appendices and sensitivities portion of the Head Office report.  | 3.6   | \$405 | \$ 1,458.00 |
| Macauley, Philip | 6-Jul-12 | Draft the AEIY I SWOT analysis and valuation approach slides.  | 3.8   | \$840 | \$ 3,192.00 |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Clark, Antony    | 6-Jul-12 | Draft amendments to pages 1-20 of the Bahrain Bay I report following feedback received through the Partner and Director review.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 6-Jul-12 | Revise the Bahrain Bay II report for director amendments and feedback from Partner review.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 6-Jul-12 | Revise the valuation summary tables in the Bahrain Bay I valuation report, drafting report comment amendments and adjusting for director feedback from page 20 through to the appendices.      | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 7-Jul-12 | Review and analyze the Bahrain Bay II sensitivity models in response to director & partner feedback.   | 0.8   | \$305 | \$ 244.00   |
| Clark, Antony    | 7-Jul-12 | Review the Bahrain Bay I models and sensitivities, drafting director & partner feedback.   | 2.9   | \$305 | \$ 884.50   |
| Clark, Antony    | 7-Jul-12 | Review Bahrain Bay II sensitivity analysis following Director & Partner feedback and update the Bahrain Bay II report.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 7-Jul-12 | Revise the Bahrain Bay I appendices slides and executive summary.  | 3.9   | \$305 | \$ 1,189.50 |
| Mueller, Natalja | 9-Jul-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on timing, priorities and next steps in connection with the issue of remaining reports and comments from the factual accuracy viewpoint. | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane    | 9-Jul-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) on timing, priorities and next steps in connection with the issue of remaining reports and comments from the factual accuracy viewpoint. | 0.5   | \$695 | \$ 347.50   |
| Mueller, Natalja | 9-Jul-12 | Finalization and transmission of the draft PODS report to D. McPhee and G. Williams (both KPMG) to start the partner and director review process.  | 0.6   | \$550 | \$ 330.00   |

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| Name              | Date     | Description  | Hours | Rate  | Amount      |
|-------------------|----------|--|-------|-------|-------------|
| Mueller, Natalja  | 9-Jul-12 | Finalization and transmission of the draft Jjill report to D. McPhee and G. Williams (both KPMG) to start the partner and director review process. | 0.7   | \$550 | \$ 385.00   |
| Mueller, Natalja  | 9-Jul-12 | Draft comments on financing arrangements and franchisee acquisitions in the PODS valuation report.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja  | 9-Jul-12 | Meeting between N. Mueller and J. O'Neill (both KPMG) to discuss the revised Jjill draft report.   | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 9-Jul-12 | Meeting between N. Mueller and J. O'Neill (both KPMG) to discuss the revised Jjill draft report.   | 1.0   | \$695 | \$ 695.00   |
| Cook, James       | 9-Jul-12 | Revise the Fountains exit values and all report tables.  | 1.0   | \$550 | \$ 550.00   |
| Clark, Antony     | 9-Jul-12 | Revise the investment structure slide in the Head Office valuation report and draft the executive summary.   | 1.1   | \$305 | \$ 335.50   |
| Cook, James       | 9-Jul-12 | Revise Fountains analysis to 2016 projections (market participant).  | 1.4   | \$550 | \$ 770.00   |
| Mueller, Natalja  | 9-Jul-12 | Review and revise the PODS valuation report and incorporate the Partner's review comments.   | 1.5   | \$550 | \$ 825.00   |
| Cook, James       | 9-Jul-12 | Prepare the Fountains detailed report adjustments, based on London team comments.  | 1.7   | \$550 | \$ 935.00   |
| Laflamme, Patrick | 9-Jul-12 | Review Aspen Valley Ranch report and make revisions.   | 1.7   | \$695 | \$ 1,181.50 |
| Marvin, Douglas   | 9-Jul-12 | Bahrain Real Estate assets - model checks and discussion of draft valuation ranges with N. Mueller and D. Marvin (all KPMG).                       | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 9-Jul-12 | Bahrain Real Estate assets - model checks and discussion of draft valuation ranges with N. Mueller and D. Marvin (all KPMG).                       | 2.0   | \$550 | \$ 1,100.00 |
| Yakovlev, Vitaly  | 9-Jul-12 | Revise the Varel report for factual accuracy points and comments.  | 2.0   | \$550 | \$ 1,100.00 |
| Miller, Timothy   | 9-Jul-12 | Revise the Fountains report and add sections to the report.  | 2.1   | \$305 | \$ 640.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Cook, James       | 9-Jul-12  | Prepare the Fountains detailed report adjustments based on manager review.  | 2.2   | \$550 | \$ 1,210.00 |
| Clark, Antony     | 9-Jul-12  | Draft the Bahrain Bay II appendices, check report and make amendments following the director & partner review.  | 2.5   | \$305 | \$ 762.50   |
| O'Neill, Jane     | 9-Jul-12  | Finalize the draft US Venture Capital report including updating all pages of the report to reflect partner and director review comments.  | 2.6   | \$695 | \$ 1,807.00 |
| Mueller, Natalja  | 9-Jul-12  | Clear comments on the Jjill valuation report following the factual accuracy discussions with management, including preparation of a summary of the comments and our responses and amendments to the report. | 3.0   | \$550 | \$ 1,650.00 |
| Miller, Timothy   | 9-Jul-12  | Continue to create and revise the Aspen Valley Ranch report.  | 3.0   | \$305 | \$ 915.00   |
| Butani, Anish     | 9-Jul-12  | Manager review of key valuation assumptions, issues and current valuation outputs related to the draft Freightliner report.   | 3.0   | \$550 | \$ 1,650.00 |
| Miller, Timothy   | 9-Jul-12  | Continue to create and revise the Aspen Valley Ranch report.  | 3.5   | \$305 | \$ 1,067.50 |
| Clark, Antony     | 9-Jul-12  | Revise the Bahrain Bay I valuation report including comments on potential acquirers and changes to appendices, following the partner and director review process.   | 3.6   | \$305 | \$ 1,098.00 |
| Laflamme, Patrick | 9-Jul-12  | Revise the Fountains report and add sections to the report.   | 3.8   | \$695 | \$ 2,641.00 |
| Clark, Antony     | 9-Jul-12  | Draft and update the Bahrain Bay II background development overview, timeline and key events slides, as well as amendment of straplines throughout the report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 9-Jul-12  | Revise the development plan, structure, and appendices in the Bahrain Bay I report.   | 3.9   | \$305 | \$ 1,189.50 |
| Bhuwania, Achal   | 10-Jul-12 | Discussion between J. White, A. Bhuwania and A. Butani (all KPMG) regarding J. White's partner review comments on the Honiton report.   | 0.5   | \$695 | \$ 347.50   |

# EXHIBIT D1

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Butani, Anish     | 10-Jul-12 | Discussion between J. White, A. Bhuwania and A. Butani (all KPMG) regarding J. White's partner review comments on the Honiton report.             | 0.5   | \$550 | \$ 275.00 |
| White, Jonathan   | 10-Jul-12 | Discussion between J. White, A. Bhuwania and A. Butani (all KPMG) regarding J. White's partner review comments on the Honiton report.             | 0.5   | \$950 | \$ 475.00 |
| Cook, James       | 10-Jul-12 | Meeting between P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss implementation of revisions to the Fountains report.                        | 0.5   | \$550 | \$ 275.00 |
| Laflamme, Patrick | 10-Jul-12 | Meeting between P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss implementation of revisions to the Fountains report.                        | 0.5   | \$695 | \$ 347.50 |
| Miller, Timothy   | 10-Jul-12 | Meeting between P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss implementation of revisions to the Fountains report.                        | 0.5   | \$305 | \$ 152.50 |
| Bhuwania, Achal   | 10-Jul-12 | Review the Falcon/Mobay updated report and the comments received from Arcapita and their advisors.  | 0.5   | \$695 | \$ 347.50 |
| O'Neill, Jane     | 10-Jul-12 | Senior Manager review of the revised Jjill valuation report.  | 0.5   | \$695 | \$ 347.50 |
| Mueller, Natalja  | 10-Jul-12 | Draft the valuation methodology section of the Jjill valuation report following receipt of factual accuracy comments from the Arcapita deal team. | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja  | 10-Jul-12 | Finalize the valuation comments and analysis portion in the PODS draft report and forward the report to Arcapita to obtain comments and feedback. | 1.0   | \$550 | \$ 550.00 |
| Cook, James       | 10-Jul-12 | Meeting with P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss revisions to the Fountains report.   | 1.0   | \$550 | \$ 550.00 |
| Laflamme, Patrick | 10-Jul-12 | Meeting with P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss revisions to the Fountains report.   | 1.0   | \$695 | \$ 695.00 |
| Miller, Timothy   | 10-Jul-12 | Meeting with P. Laflamme, T. Miller, J. Cook (all KPMG) to discuss revisions to the Fountains report.   | 1.0   | \$305 | \$ 305.00 |

# EXHIBIT D1

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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy   | 10-Jul-12 | Revise and implement changes and additions to the Fountains report.   | 1.3   | \$305 | \$ 396.50   |
| O'Neill, Jane     | 10-Jul-12 | Senior Manager review of the revised 3PD draft valuation report.  | 1.4   | \$695 | \$ 973.00   |
| Yakovlev, Vitaly  | 10-Jul-12 | Revise the Varel report for factual accuracy points.  | 1.5   | \$550 | \$ 825.00   |
| Laflamme, Patrick | 10-Jul-12 | Implement and review changes and additions to the Fountains report.   | 1.7   | \$695 | \$ 1,181.50 |
| Butani, Anish     | 10-Jul-12 | Consider the comments from Rothschild and Deal Team in relation to Honiton Report and update the valuation methodology section of the Honiton report accordingly.                 | 2.0   | \$550 | \$ 1,100.00 |
| Yakovlev, Vitaly  | 10-Jul-12 | Draft responses to internal queries raised on the Draft Varel valuation report and analysis following the senior review, ahead of a further review with the consultation partner. | 2.0   | \$550 | \$ 1,100.00 |
| Macauley, Philip  | 10-Jul-12 | Draft the AEIY I investment overview and executive summary comments.  | 2.0   | \$840 | \$ 1,680.00 |
| White, Jonathan   | 10-Jul-12 | Partner review of the Varel valuation report, drafting feedback for the Varel valuation team.   | 2.0   | \$950 | \$ 1,900.00 |
| Macauley, Philip  | 10-Jul-12 | Revise the draft Arc Japan valuation report including slides on current and exit valuation.   | 2.0   | \$840 | \$ 1,680.00 |
| Mueller, Natalja  | 10-Jul-12 | Revise the valuation methodology section of the 3PD valuation report following receipt of factual accuracy comments from the Arcapita deal team.                                  | 2.0   | \$550 | \$ 1,100.00 |
| Cook, James       | 10-Jul-12 | Revise the Fountains model and valuation report.  | 2.2   | \$550 | \$ 1,210.00 |
| Ferris, Steven    | 10-Jul-12 | Revise the MoBay report based on review comments received.  | 2.5   | \$550 | \$ 1,375.00 |
| Whitworth, Kylie  | 10-Jul-12 | Draft the valuation methodology section of the AGUD I valuation report following receipt of factual accuracy comments from the Arcapita deal team.                                | 2.7   | \$550 | \$ 1,485.00 |
| White, Jonathan   | 10-Jul-12 | Consultation Partner's review of the Honiton report.  | 3.0   | \$950 | \$ 2,850.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Clark, Antony     | 10-Jul-12 | Summarize all analysis undertaken to date in order to draft comments in the Head Office valuation executive summary.   | 3.3   | \$305 | \$ 1,006.50 |
| Laflamme, Patrick | 10-Jul-12 | Implement changes and additions to the competitive positioning pages of the Fountains report.  | 3.5   | \$695 | \$ 2,432.50 |
| Clark, Antony     | 10-Jul-12 | Clear comments in the exit valuation section of the Head Office report and also the appendix and executive summary, in order to process partner review feedback.                           | 3.9   | \$305 | \$ 1,189.50 |
| Miller, Timothy   | 10-Jul-12 | Implement changes and additions to the financing and exit strategy pages of the Fountains report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 10-Jul-12 | Revise the Head office valuation report to ensure that the valuation section and appendices agreed to the underlying model and analysis.   | 3.9   | \$305 | \$ 1,189.50 |
| Harrower, Andrew  | 11-Jul-12 | Draft correspondence and completing time cost analysis for all overseas offices to understand current accruals and impact on go forward projections prior to updating the company.         | 3.4   | \$550 | \$ 1,870.00 |
| Mueller, Natalja  | 11-Jul-12 | Review and consider potential value impact resulting from updates to the valuation as a result of the factual accuracy verification process.   | 0.4   | \$550 | \$ 220.00   |
| Barton, Ashley    | 11-Jul-12 | Meeting between A. Barton and N. Mueller (both KPMG) to discuss the last twelve months (LTM) earnings before interest, taxes, depreciation, and amortization (EBITDA) adjustments for 3PD. | 0.5   | \$405 | \$ 202.50   |
| Mueller, Natalja  | 11-Jul-12 | Meeting between A. Barton and N. Mueller (both KPMG) to discuss the last twelve months (LTM) earnings before interest, taxes, depreciation, and amortization (EBITDA) adjustments for 3PD. | 0.5   | \$550 | \$ 275.00   |
| Cook, James       | 11-Jul-12 | Meeting with P. Laflamme, T. Miller, and J. Cook (all KPMG) to discuss revisions to the Fountains report.  | 0.5   | \$550 | \$ 275.00   |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Laflamme, Patrick | 11-Jul-12 | Meeting with P. Laflamme, T. Miller, and J. Cook (all KPMG) to discuss revisions to the Fountains report.   | 0.5   | \$695 | \$ 347.50   |
| Miller, Timothy   | 11-Jul-12 | Meeting with P. Laflamme, T. Miller, and J. Cook (all KPMG) to discuss revisions to the Fountains report.   | 0.5   | \$305 | \$ 152.50   |
| Tewaag, Alexander | 11-Jul-12 | Review of comments submitted by the deal team and by Varel management on the Varel valuation model.   | 0.8   | \$405 | \$ 324.00   |
| Lau, Christopher  | 11-Jul-12 | Continue to review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the Through the Cycle model.      | 0.9   | \$305 | \$ 274.50   |
| Mueller, Natalja  | 11-Jul-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss the last twelve months (LTM) earnings before interest, taxes, depreciation, and amortization (EBITDA) adjustments for 3PD. | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 11-Jul-12 | Meeting between J. O'Neill and N. Mueller (both KPMG) to discuss the last twelve months (LTM) earnings before interest, taxes, depreciation, and amortization (EBITDA) adjustments for 3PD. | 1.0   | \$695 | \$ 695.00   |
| Butani, Anish     | 11-Jul-12 | Considered drivers of company specific adjustment required for the Freightliner discount rate calculation to verify the discount rate applied in the KPMG Freightliner valuation report.    | 1.1   | \$550 | \$ 605.00   |
| Cook, James       | 11-Jul-12 | Implement additional changes to the detailed Fountains valuation report.  | 1.1   | \$550 | \$ 605.00   |
| Tewaag, Alexander | 11-Jul-12 | Review of comments submitted by the deal team and by Polygel management on the Polygel valuation model.   | 1.3   | \$405 | \$ 526.50   |
| Bhuwania, Achal   | 11-Jul-12 | Senior Manager review of comments received from Arcapita and their advisors relating to the updated draft report for Varel.   | 1.5   | \$695 | \$ 1,042.50 |

# EXHIBIT D1

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane     | 11-Jul-12 | Senior Manager review of the PODS valuation report.   | 1.6   | \$695 | \$ 1,112.00 |
| Whitworth, Kylie  | 11-Jul-12 | Continue to draft the valuation methodology section of the AGUD I valuation report following receipt of factual accuracy comments from the Arcapita deal team, including comments on potential acquirers. | 1.9   | \$550 | \$ 1,045.00 |
| Macauley, Philip  | 11-Jul-12 | Revise the AEIY I report following the partner review process to incorporate suggested changes throughout the report.   | 2.0   | \$840 | \$ 1,680.00 |
| Macauley, Philip  | 11-Jul-12 | Revise the draft Arc Japan valuation report including third party valuation comments and appendices.  | 2.0   | \$840 | \$ 1,680.00 |
| O'Neill, Jane     | 11-Jul-12 | Revise Idhasoft valuation report for factual accuracy comments and responding to question received from the deal team.  | 2.1   | \$695 | \$ 1,459.50 |
| Laflamme, Patrick | 11-Jul-12 | Review implemented changes and additions to the Fountains report.   | 2.5   | \$695 | \$ 1,737.50 |
| Miller, Timothy   | 11-Jul-12 | Continue to implement changes and additions to the Fountains report.  | 3.0   | \$305 | \$ 915.00   |
| Butani, Anish     | 11-Jul-12 | Draft updates to the Honiton report following receipt of comments from Rothschild, Deal Team and Arcapita.  | 3.0   | \$550 | \$ 1,650.00 |
| Cook, James       | 11-Jul-12 | Implement additional changes to the Fountains analysis and model.   | 3.0   | \$550 | \$ 1,650.00 |
| Bhuwania, Achal   | 11-Jul-12 | Senior Manager review of the updated valuation analysis and comments received from Arcapita and their advisors relating to AGUD I.  | 3.0   | \$695 | \$ 2,085.00 |
| Mueller, Natalja  | 11-Jul-12 | Considering comments from the deal team factual accuracy review and drafting the report and reflecting changes to the valuation range.  | 3.1   | \$550 | \$ 1,705.00 |
| Lau, Christopher  | 11-Jul-12 | Review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the Through the Cycle model.                                | 3.1   | \$305 | \$ 945.50   |
| Clark, Antony     | 11-Jul-12 | Revise the market trends/comparable analysis slides in the Head office report.  | 3.1   | \$305 | \$ 945.50   |

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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy   | 11-Jul-12 | Continue to implement changes and additions to the Fountains report, principally related to yields.   | 3.5   | \$305 | \$ 1,067.50 |
| Laflamme, Patrick | 11-Jul-12 | Implement changes and additions to the Fountains report including initial comments on recent transaction analysis and sponsor exit strategy.                                | 3.5   | \$695 | \$ 2,432.50 |
| Clark, Antony     | 11-Jul-12 | Draft the DCF valuation appendices and sensitivities in the NavIndia valuation report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 11-Jul-12 | Processing amendments to executive summary and appendices in the Head Office valuation report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 11-Jul-12 | Revise the background and valuation sections of the Head office report following partner and director level feedback.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 11-Jul-12 | Revise the NavIndia valuation report valuation methodology section pages 21 to 30 following partner and director feedback.  | 3.9   | \$305 | \$ 1,189.50 |
| Laflamme, Patrick | 12-Jul-12 | Meeting with P. Laflamme, T. Miller (KPMG) to discuss revisions to the Fountains report.  | 0.3   | \$695 | \$ 208.50   |
| Miller, Timothy   | 12-Jul-12 | Meeting with P. Laflamme, T. Miller (KPMG) to discuss revisions to the Fountains report.  | 0.3   | \$305 | \$ 91.50    |
| Lau, Christopher  | 12-Jul-12 | Continue to review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoTran model. | 0.8   | \$305 | \$ 244.00   |
| Tewaag, Alexander | 12-Jul-12 | Review of comments submitted by the deal team and by Idhasoft management on the Idhasoft valuation model.   | 0.9   | \$405 | \$ 364.50   |
| Laflamme, Patrick | 12-Jul-12 | Review implemented changes and additions to the appendices of the Fountains report.   | 1.2   | \$695 | \$ 834.00   |
| Laflamme, Patrick | 12-Jul-12 | Review section of the Fountains report related to property-level adjustments.   | 1.3   | \$695 | \$ 903.50   |
| Mueller, Natalja  | 12-Jul-12 | Review the PODS management action plan in connection with the acquired franchises in the PwC report and consider impact upon the valuation range.                           | 1.5   | \$550 | \$ 825.00   |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 12-Jul-12 | Draft and update the Tensar report following factual accuracy feedback received from the Tensar deal team.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 12-Jul-12 | Revise the Tensar valuation scenario analysis model and processing further revisions to the valuation range in the Tensar report following receipt of factual accuracy feedback from the deal team. | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal   | 12-Jul-12 | Senior Manager review of the comments tracker and the updated draft AGUD I report prior to release.   | 2.0   | \$695 | \$ 1,390.00 |
| Laflamme, Patrick | 12-Jul-12 | Implement changes and additions to the Fountains report including initial comments on the valuation range.  | 2.2   | \$695 | \$ 1,529.00 |
| Miller, Timothy   | 12-Jul-12 | Continue to implement changes and additions to the appendices of the Fountains report.  | 2.5   | \$305 | \$ 762.50   |
| Miller, Timothy   | 12-Jul-12 | Draft section of the Fountains report related to property-level adjustments.  | 2.5   | \$305 | \$ 762.50   |
| Bhuwania, Achal   | 12-Jul-12 | Senior Manager review of initial valuation results and Discounted Cash Flow (DCF) analysis for Freightliner.  | 3.0   | \$695 | \$ 2,085.00 |
| Lau, Christopher  | 12-Jul-12 | Review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoTran model.                                     | 3.2   | \$305 | \$ 976.00   |
| Butani, Anish     | 12-Jul-12 | Analysis of key drivers of Freightliner Heavy Haul business financial forecasts and impact of assumptions prepared by management on valuation.  | 3.5   | \$550 | \$ 1,925.00 |
| Miller, Timothy   | 12-Jul-12 | Continue to implement changes and additions to the Fountains report including estimated valuation ranges.   | 3.5   | \$305 | \$ 1,067.50 |
| Clark, Antony     | 12-Jul-12 | Revise the valuation methodology section of the NavIndia report in advance of the Director review.  | 3.9   | \$305 | \$ 1,189.50 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Lau, Christopher  | 13-Jul-12 | Continue to review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoTran model. | 1.1   | \$305 | \$ 335.50   |
| Mueller, Natalja  | 13-Jul-12 | Draft and update the final version of the Tensar valuation report prior to sending to the company following final partner and director review comments.                     | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal   | 13-Jul-12 | Review of analysis underpinning the draft Freightliner valuation; refining the supporting assumptions and the resulting valuation range.                                    | 2.0   | \$695 | \$ 1,390.00 |
| Tewaag, Alexander | 13-Jul-12 | Research on comments by deal team and adjustment of the Polygel valuation model.  | 2.3   | \$405 | \$ 931.50   |
| Mueller, Natalja  | 13-Jul-12 | Revise the PODS valuation report following comments received through the deal team factual accuracy review, in preparation for the director and partner review.             | 2.5   | \$550 | \$ 1,375.00 |
| Lau, Christopher  | 13-Jul-12 | Review every AGUD I model and the figures used, taken from research tools, to ensure that they tie back to the published accounts. Focused on the CoTran model.             | 2.9   | \$305 | \$ 884.50   |
| Butani, Anish     | 13-Jul-12 | Drafting of weighted average cost of capital (WACC) slides for the valuation methodology section of the Freightliner valuation report.                                      | 3.0   | \$550 | \$ 1,650.00 |
| Macauley, Philip  | 13-Jul-12 | Draft the CEE residential report including the development overview and competitive positioning slides.   | 3.2   | \$840 | \$ 2,688.00 |
| Macauley, Philip  | 13-Jul-12 | Draft the development appraisal and valuation approach slides in the CEE residential valuation report.  | 3.8   | \$840 | \$ 3,192.00 |
| Clark, Antony     | 13-Jul-12 | Glossary update, contents page amendments and executive summary drafting in the NavIndia valuation report.  | 3.9   | \$305 | \$ 1,189.50 |
| Butani, Anish     | 16-Jul-12 | Continue to draft Discounted Cash Flow (DCF) approach for Freightliner report.  | 0.8   | \$550 | \$ 440.00   |
| Mueller, Natalja  | 16-Jul-12 | Draft and revise the background section of the UK Senior Living valuation report.   | 1.0   | \$550 | \$ 550.00   |

# EXHIBIT D1

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Clark, Antony    | 16-Jul-12 | Revise and incorporate Partner review comments in the Lux Res Dev Aspen Valley Ranch report appendices.   | 1.5   | \$305 | \$ 457.50   |
| Mueller, Natalja | 16-Jul-12 | Revise the draft 3PD valuation report including changes to valuation conclusion tables and discount rate summary following the partner and director review. | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 16-Jul-12 | Revise the draft PODS valuation report including changes to appendices and supporting analysis following the partner and director review.                   | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas  | 16-Jul-12 | Review and revise the Navindia (CapitaLand India) valuation report.   | 2.4   | \$550 | \$ 1,320.00 |
| Marvin, Douglas  | 16-Jul-12 | Research information for the Market background section of the Navindia valuation report and revise accordingly.   | 2.7   | \$550 | \$ 1,485.00 |
| Butani, Anish    | 16-Jul-12 | Analyze the discount rate build up for each division of Freightliner.   | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas  | 16-Jul-12 | Review the Aspen Valley Ranch report and amend financing structure page.  | 3.0   | \$550 | \$ 1,650.00 |
| Macauley, Philip | 16-Jul-12 | Continue to revise the RE CEE Residential initial draft report following review from KPMG Partner.  | 3.1   | \$840 | \$ 2,604.00 |
| Butani, Anish    | 16-Jul-12 | Draft Discounted Cash Flow (DCF) approach for Freightliner report.  | 3.2   | \$550 | \$ 1,760.00 |
| Clark, Antony    | 16-Jul-12 | Revise and incorporate Partner review comments in the NavIndia draft valuation report.  | 3.5   | \$305 | \$ 1,067.50 |
| Marvin, Douglas  | 16-Jul-12 | Research information on Italian hotels for the Market background section of the Castello di Casoli valuation report and revise accordingly.                 | 3.9   | \$550 | \$ 2,145.00 |
| Clark, Antony    | 16-Jul-12 | Revise and incorporate Partner review comments in the Lux Res Dev Aspen Valley Ranch report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 16-Jul-12 | Revise and incorporate Partner review comments in the Lux Res Dev Castello di Casole report.  | 3.9   | \$305 | \$ 1,189.50 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Macauley, Philip | 16-Jul-12 | Revise the RE CEE Residential initial draft report following review from KPMG partner.  | 3.9   | \$840 | \$ 3,276.00 |
| Mueller, Natalja | 17-Jul-12 | Analyzing additional information provided by Deal Team on start-up costs for 3PD.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 17-Jul-12 | Review store pre-opening costs in the retail sector and assessing their treatment by the comparable companies, as it relates to Jjill, in response to S. Buschmann (Arcapita) comments. | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 17-Jul-12 | Revise the 3PD report with adjustments for the current valuation and finalizing the report based on the conversation with R. James (Arcapita).  | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 17-Jul-12 | Revise the PODS report with adjustments for the current valuation and finalizing the report based on the conversation with R. James (Arcapita).   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 17-Jul-12 | Review the UK Senior Living valuation model and assets as preparation to assist with the reporting and model checks.  | 1.3   | \$550 | \$ 715.00   |
| O'Neill, Jane    | 17-Jul-12 | Senior Manager review of final comments and update of valuation report for 3PD.   | 1.9   | \$695 | \$ 1,320.50 |
| Bhuwania, Achal  | 17-Jul-12 | Review of the updated information received and consider impact on set of the parts (SOTP) valuation for Freightliner.   | 2.0   | \$695 | \$ 1,390.00 |
| O'Neill, Jane    | 17-Jul-12 | Finalizing and issuing multiple first draft reports to Arcapita and Rothschild.   | 2.2   | \$695 | \$ 1,529.00 |
| Marvin, Douglas  | 17-Jul-12 | Revise the market research section and tables in the Castello di Casole report.   | 2.4   | \$550 | \$ 1,320.00 |
| Marvin, Douglas  | 17-Jul-12 | Final review of valuation and tables in the CapitalLand India (Navindia) report.  | 2.8   | \$550 | \$ 1,540.00 |
| Clark, Antony    | 17-Jul-12 | Revise the draft NavIndia valuation report as per Rothschild and Arcapita Commentary.   | 2.8   | \$305 | \$ 854.00   |
| Clark, Antony    | 17-Jul-12 | Revise the Castello di Casole appendices in the Lux Res Dev valuation report.   | 2.9   | \$305 | \$ 884.50   |
| Butani, Anish    | 17-Jul-12 | Draft the comparable company and comparable transaction sections of the Freightliner report.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 17-Jul-12 | Prepare conclusion slides for Freightliner report.  | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Butani, Anish     | 17-Jul-12 | Revise the through the cycle comparable company analysis for Freightliner.   | 3.0   | \$550 | \$ 1,650.00 |
| Macauley, Philip  | 17-Jul-12 | Continue to revise the RE CEE Residential initial draft report following review from KPMG partner, including changes to valuation conclusion and appendices. | 3.1   | \$840 | \$ 2,604.00 |
| Marvin, Douglas   | 17-Jul-12 | Review and revise the Navindia final report.   | 3.2   | \$550 | \$ 1,760.00 |
| Yakovlev, Vitaly  | 17-Jul-12 | Revise the Varel valuation report to reflect comments from the advisors.   | 3.5   | \$550 | \$ 1,925.00 |
| Yakovlev, Vitaly  | 17-Jul-12 | Revise the Varel valuation report to reflect comments from management.   | 3.5   | \$550 | \$ 1,925.00 |
| Marvin, Douglas   | 17-Jul-12 | Perform additional benchmarking analysis and amending relevant sections of the Castello di Casole report.  | 3.6   | \$550 | \$ 1,980.00 |
| Clark, Antony     | 17-Jul-12 | Revise the Castello di Casole model and updating relevant charts in the Lux Res Dev valuation report.  | 3.9   | \$305 | \$ 1,189.50 |
| Macauley, Philip  | 17-Jul-12 | Revise the RE CEE Residential initial draft report following review from KPMG partner including changes to competitive positioning and background.           | 3.9   | \$840 | \$ 3,276.00 |
| Laflamme, Patrick | 18-Jul-12 | Review and prepare document with responses to Arcapita's comments to KPMG's valuation for Aspen Valley Ranch.  | 0.5   | \$695 | \$ 347.50   |
| Berg, Antony      | 18-Jul-12 | Senior Manager review of changes put through post input from deal team and other advisors for PODS.  | 0.8   | \$695 | \$ 556.00   |
| Marvin, Douglas   | 18-Jul-12 | Continue final Manager review of Castello di Casole report and revise analysis and conclusions portions.   | 0.9   | \$550 | \$ 495.00   |
| Berg, Antony      | 18-Jul-12 | Senior Manager review of changes put through post input from deal team and other advisors for 3PD.   | 1.2   | \$695 | \$ 834.00   |
| Clark, Antony     | 18-Jul-12 | Revise and incorporate Director review comments in the Lux Res Dev valuation report related to Castello di Casole.   | 1.4   | \$305 | \$ 427.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy  | 18-Jul-12 | Prepare document with responses to Arcapita's comments to KPMG's valuation for Aspen Valley Ranch.  | 1.8   | \$305 | \$ 549.00   |
| Marvin, Douglas  | 18-Jul-12 | Revise report tables and valuation conclusions following amendments to the Castello di Casole valuation.  | 1.9   | \$550 | \$ 1,045.00 |
| Marvin, Douglas  | 18-Jul-12 | Discussion between D. Marvin and N. Mueller (both KPMG) regarding the value ranges based on our market expertise and including recent evidence of transactions yields as it relates to the UK Senior Living Yielding I valuation. | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 18-Jul-12 | Discussion between D. Marvin and N. Mueller (both KPMG) regarding the value ranges based on our market expertise and including recent evidence of transactions yields as it relates to the UK Senior Living Yielding I valuation. | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas  | 18-Jul-12 | Perform research on market background section for the UK Senior Living report.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 18-Jul-12 | Revise the UK Senior Living valuation model for the income approach (Direct Capitalization approach).   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 18-Jul-12 | Prepare the UK Senior Living reporting sections: general approach and basis for valuation, multiple and income approach.  | 2.5   | \$550 | \$ 1,375.00 |
| Mueller, Natalja | 18-Jul-12 | Prepare the UK Senior Living table for reporting including appendices.  | 2.5   | \$550 | \$ 1,375.00 |
| O'Neill, Jane    | 18-Jul-12 | Review of comments received from Arcapita and Rothschild following recent issue of first batch of draft reports.  | 2.8   | \$695 | \$ 1,946.00 |
| Butani, Anish    | 18-Jul-12 | Continue to draft the Freightliner valuation report including appendices and discounted cash flow tables.   | 3.0   | \$550 | \$ 1,650.00 |
| Bhuwania, Achal  | 18-Jul-12 | Detailed review of the Freightliner valuation model and the underlying detail.  | 3.0   | \$695 | \$ 2,085.00 |
| Mueller, Natalja | 18-Jul-12 | Perform the UK Senior Living multiple analysis based on comparable listed companies.  | 3.0   | \$550 | \$ 1,650.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Butani, Anish     | 18-Jul-12 | Revise the Discounted Cash Flow (DCF) analysis for Freightliner's current valuation.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 18-Jul-12 | Revise the Discounted Cash Flow (DCF) analysis for Freightliner's future valuation.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish     | 18-Jul-12 | Revise valuation report for Freightliner based on revised numbers.   | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas   | 18-Jul-12 | Calculate the weighted average cost of capital (WACC) discount rate and apply to the Castello Di Casole valuation model.     | 3.3   | \$550 | \$ 1,815.00 |
| Marvin, Douglas   | 18-Jul-12 | Manager's final review of Castello di Casole report and revise analysis and conclusions portions.                            | 3.9   | \$550 | \$ 2,145.00 |
| Clark, Antony     | 18-Jul-12 | Review the Castello di Casole (Lux Res Dev) sensitivity model, revising the model and updating the relevant report sections. | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 18-Jul-12 | Revise and incorporate Partner review comments into Castello di Casole (Lux Res Dev) valuation report.                       | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 18-Jul-12 | Revise the Castello di Casole (Lux Res Dev) model and related report tables.   | 3.9   | \$305 | \$ 1,189.50 |
| Laflamme, Patrick | 19-Jul-12 | Review and prepare document with responses to Arcapita's comments to KPMG's valuation for Aspen Valley Ranch.                | 0.5   | \$695 | \$ 347.50   |
| Bhuwania, Achal   | 19-Jul-12 | Continue Senior Manager review of the Freightliner draft report and finalizing the draft valuation range.                    | 0.9   | \$695 | \$ 625.50   |
| O'Neill, Jane     | 19-Jul-12 | Finalizing and issuing second batch of draft reports to Arcapita and Rothschild.   | 0.9   | \$695 | \$ 625.50   |
| Marvin, Douglas   | 19-Jul-12 | Continue to draft market background and competitive positioning section of the UK Senior Living Yielding I report.           | 1.1   | \$550 | \$ 605.00   |
| Mueller, Natalja  | 19-Jul-12 | Prepare the marketability analysis for the UK Senior Living Yielding I valuation report.                                     | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja  | 19-Jul-12 | Review the UK Senior Living sensitivity analysis and perform consistency checks in the draft report.                         | 1.5   | \$550 | \$ 825.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane    | 19-Jul-12 | Review of final comments on PODS valuation report and update and finalization of report.  | 1.6   | \$695 | \$ 1,112.00 |
| Marvin, Douglas  | 19-Jul-12 | Review and revise the Castello report prior to circulating.   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 19-Jul-12 | Revise and incorporate review comments from D. McPhee (KPMG) into the UK Senior Living report.  | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas  | 19-Jul-12 | Draft company background and financing structure sections of report, including researching relevant data, for the UK Senior Living Yielding I report. | 2.2   | \$550 | \$ 1,210.00 |
| Mueller, Natalja | 19-Jul-12 | Prepare the comparable transactions analysis for the UK Senior Living report.   | 2.5   | \$550 | \$ 1,375.00 |
| Mueller, Natalja | 19-Jul-12 | Prepare the current and exit valuation conclusions for the UK Senior Living report.   | 2.5   | \$550 | \$ 1,375.00 |
| Clark, Antony    | 19-Jul-12 | Revise the glossary, contents and appendices of the Lux Res Dev report - Castello di Casole.  | 2.6   | \$305 | \$ 793.00   |
| Miller, Timothy  | 19-Jul-12 | Review and prepare document with responses to Arcapita's comments to KPMG's valuation for Aspen Valley Ranch.   | 3.0   | \$305 | \$ 915.00   |
| Butani, Anish    | 19-Jul-12 | Revise Freightliner current valuation Discounted Cash Flow (DCF) following receipt of information from Freightliner Management.                       | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 19-Jul-12 | Revise Freightliner future valuation Discounted Cash Flow (DCF) following receipt of information from Freightliner Management.                        | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 19-Jul-12 | Revise Freightliner report following changes in numbers from revised Discounted Cash Flow (DCF).  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 19-Jul-12 | Revise the sensitivity analysis for Freightliner following receipt of information from Management.  | 3.0   | \$550 | \$ 1,650.00 |
| Marvin, Douglas  | 19-Jul-12 | Draft market background and competitive positioning section of the UK Senior Living Yielding I report.  | 3.1   | \$550 | \$ 1,705.00 |
| Bhuwania, Achal  | 19-Jul-12 | Senior Manager review of the Freightliner draft report and finalizing the draft valuation range.  | 3.1   | \$695 | \$ 2,154.50 |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Marvin, Douglas  | 19-Jul-12 | Prepare benchmarking analysis for the UK senior healthcare market as it relates to the UK Senior Living Yielding I valuation.   | 3.6   | \$550 | \$ 1,980.00 |
| Magan, Farhaz    | 19-Jul-12 | Assistant Manager review of the KPMG Freightliner valuation financial model, including analysis of underlying assumptions, and tracing formulae and calculations from source to output. | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 19-Jul-12 | Revise the Lux Res Dev Castello di Casole valuation slides.   | 3.9   | \$305 | \$ 1,189.50 |
| Mueller, Natalja | 20-Jul-12 | Continue to revise the UK Senior Living report and incorporate comments from the consultation partner's review in preparation for the final partner review.                             | 0.8   | \$550 | \$ 440.00   |
| Magan, Farhaz    | 20-Jul-12 | Continue Assistant Manager review of the KPMG Freightliner valuation financial model, including check of comparables company information to source, review of discount rate build up.   | 1.6   | \$305 | \$ 488.00   |
| O'Neill, Jane    | 20-Jul-12 | Review of comments received from Arcapita and Rothschild following recent issue of second batch of draft reports.   | 1.6   | \$695 | \$ 1,112.00 |
| Marvin, Douglas  | 20-Jul-12 | Draft historic and forecast performance sections of the UK Senior Living Yielding I report.   | 1.8   | \$550 | \$ 990.00   |
| Marvin, Douglas  | 20-Jul-12 | Analyzing historic and forecast performance of 5 properties associated with UK Senior Living Yielding I.  | 2.0   | \$550 | \$ 1,100.00 |
| Marvin, Douglas  | 20-Jul-12 | Considering counterparty risk (Sunrise) and drafting relevant sections of the UK Senior Living Yielding I report.   | 2.0   | \$550 | \$ 1,100.00 |
| Bhuwania, Achal  | 20-Jul-12 | Considering key valuation assumptions and the various value drivers within SOTP valuation for Viridian.   | 2.0   | \$695 | \$ 1,390.00 |
| Marvin, Douglas  | 20-Jul-12 | Revise the UK Senior Living Yielding I report based on D. McPhee's (KPMG) review comments.  | 2.2   | \$550 | \$ 1,210.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja | 20-Jul-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) regarding the UK Senior Living report and analysis and review comments.                      | 2.5   | \$550 | \$ 1,375.00 |
| O'Neill, Jane    | 20-Jul-12 | Discussion with J. O'Neill and N. Mueller (both KPMG) regarding the UK Senior Living report and analysis and review comments.                      | 2.5   | \$695 | \$ 1,737.50 |
| O'Neill, Jane    | 20-Jul-12 | Senior Manager review of the UK Senior Living report and analysis.   | 2.5   | \$695 | \$ 1,737.50 |
| Butani, Anish    | 20-Jul-12 | Consider SOTP valuation approach for Viridian following receipt of new information from Management and the deal team.                              | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 20-Jul-12 | Revise the Freightliner report following comments received from senior colleagues at KPMG.   | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja | 20-Jul-12 | Revise the UK Senior Living report and incorporate comments from the consultation partner's review in preparation for the final partner review.    | 3.2   | \$550 | \$ 1,760.00 |
| Mueller, Natalja | 23-Jul-12 | Consolidation of Viridian outstanding information and further information requirements ahead of call with management.                              | 0.5   | \$550 | \$ 275.00   |
| Clark, Antony    | 23-Jul-12 | Revise the Head Office valuation report as per Arcapita's comments including amendments to executive summary, SPV slide.                           | 0.6   | \$305 | \$ 183.00   |
| Mueller, Natalja | 23-Jul-12 | Continue to prepare a Discounted Cash Flow (DCF) valuation model for Viridian on a divisional basis for Huntstown, Energia, PPA, Power NI and PPB. | 1.6   | \$550 | \$ 880.00   |
| Desai, Viral     | 23-Jul-12 | Consultation Partner's review of the Freightliner valuation report.  | 2.0   | \$840 | \$ 1,680.00 |
| Butani, Anish    | 23-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding the valuation methodology for Viridian.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 23-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding the valuation methodology for Viridian.  | 2.0   | \$550 | \$ 1,100.00 |

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Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane    | 23-Jul-12 | Finalizing and issuing second batch of draft reports to Arcapita and Rothschild.  | 2.1   | \$695 | \$ 1,459.50 |
| Butani, Anish    | 23-Jul-12 | Perform the valuation analysis for Viridian.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 23-Jul-12 | Revise the Freightliner report following further comments received by KPMG colleagues.  | 3.0   | \$550 | \$ 1,650.00 |
| Clark, Antony    | 23-Jul-12 | Revise the Lux Res Dev report for Castello di Casole including updating charts and tables in line with model.   | 3.0   | \$305 | \$ 915.00   |
| Clark, Antony    | 23-Jul-12 | Head Office report revision as per Rothschild's comments, including executive summary, valuations slides.   | 3.9   | \$305 | \$ 1,189.50 |
| Mueller, Natalja | 23-Jul-12 | Prepare a Discounted Cash Flow (DCF) valuation model for Viridian on a divisional basis for Huntstown, Energia, PPA, Power NI and PPB.  | 3.9   | \$550 | \$ 2,145.00 |
| Mueller, Natalja | 24-Jul-12 | Assessment of Viridian WACC and appropriate Alfa factor for the exit valuation -divisional and for the Group on a Sum of the Parts (SOTP) and consolidated basis.                 | 1.0   | \$550 | \$ 550.00   |
| Desai, Viral     | 24-Jul-12 | Consultation Partner's review of the Freightliner valuation report.   | 1.0   | \$840 | \$ 840.00   |
| Mueller, Natalja | 24-Jul-12 | Prepare extension of explicit forecasts for PPA Renewables (on a contract by contract basis) and Huntstown (for Huntstown I and II) based on management information for Viridian. | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 24-Jul-12 | Revise the Viridian valuation models based on management information and application of Terminal Value assumptions (Energia, Power NI).   | 1.5   | \$550 | \$ 825.00   |
| Clark, Antony    | 24-Jul-12 | Review the Lusail valuation report following receipt of Arcapita's feedback.  | 2.8   | \$305 | \$ 854.00   |
| Butani, Anish    | 24-Jul-12 | Draft slides in relation to comparable companies analysis for Viridian.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 24-Jul-12 | Research broker notes for relevant information to benchmark Energia and Power NI businesses to comparable companies for Viridian.   | 3.0   | \$550 | \$ 1,650.00 |

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Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Butani, Anish     | 24-Jul-12 | Review the comparable transactions analysis for Viridian.   | 3.0   | \$550 | \$ 1,650.00 |
| Tewaag, Alexander | 24-Jul-12 | Analysis of new forecasts for the Varel valuation. Assessment of possible impact on valuation under several assumptions (alternative net working capital results, extension of forecasts, etc.) | 3.3   | \$405 | \$ 1,336.50 |
| O'Neill, Jane     | 24-Jul-12 | Finalizing and issuing a further batch of draft reports to Arcapita and Rothschild.   | 3.3   | \$695 | \$ 2,293.50 |
| Mueller, Natalja  | 24-Jul-12 | Prepare the Viridian - exit valuation section of the report (divisional and for the Group on a SOTP and consolidated basis).  | 3.5   | \$550 | \$ 1,925.00 |
| Clark, Antony     | 24-Jul-12 | Continue to revise the Head Office valuation report following receipt of Rothschild's comments including an amendment to the valuation model.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 24-Jul-12 | Continue to revise the Head Office valuation report following receipt of Rothschild's comments.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 24-Jul-12 | Revise the Lusail valuation report following Rothschild feedback and compare Lusail model to the valuation report.  | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony     | 25-Jul-12 | Continue to revise and incorporate Partner comments on the Head Office valuation report executive summary, appendices and strap lines throughout the report.                                    | 0.5   | \$305 | \$ 152.50   |
| Butani, Anish     | 25-Jul-12 | Continue to perform cost of capital analysis for all divisions of Viridian - current valuation.   | 0.6   | \$550 | \$ 330.00   |
| Mueller, Natalja  | 25-Jul-12 | Prepare multiple valuation for the Direct Investment Renewables based on recent transaction for Viridian.   | 0.7   | \$550 | \$ 385.00   |
| Booth, Richard    | 25-Jul-12 | Discussion between R. Booth, A. Butani and N. Mueller (all KPMG) regarding Viridian key risks and sensitivities.  | 1.2   | \$695 | \$ 834.00   |
| Butani, Anish     | 25-Jul-12 | Discussion between R. Booth, A. Butani and N. Mueller (all KPMG) regarding Viridian key risks and sensitivities.  | 1.2   | \$550 | \$ 660.00   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja | 25-Jul-12 | Discussion between R. Booth, A. Butani and N. Mueller (all KPMG) regarding Viridian key risks and sensitivities.   | 1.2   | \$550 | \$ 660.00   |
| Butani, Anish    | 25-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding Viridian value ranges at current valuation date.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 25-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding Viridian value ranges at current valuation date.   | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 25-Jul-12 | Prepare the Viridian summary for Sum of the Parts (SOTP) and conclusions portion of the report.  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 25-Jul-12 | Prepare the Viridian WACC at current and exit valuation dates tables and alpha assessment (divisional and Group valuation).  | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja | 25-Jul-12 | Assessment of alpha factors for the Discounted Cash Flow (DCF) approaches and discounts to the market multiples for the divisional and group valuation for Viridian.               | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja | 25-Jul-12 | Prepare the Viridian valuation tables (DCF and multiples approach) for the appendices.   | 2.5   | \$550 | \$ 1,375.00 |
| Butani, Anish    | 25-Jul-12 | Research and draft potential purchaser slides for Viridian.  | 2.8   | \$550 | \$ 1,540.00 |
| Butani, Anish    | 25-Jul-12 | Draft comparable transactions and marketability slides for Viridian.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 25-Jul-12 | Prepare the Appendices slides for the Viridian report.   | 3.0   | \$550 | \$ 1,650.00 |
| Magan, Farhaz    | 25-Jul-12 | Assistant Manager review of the KPMG Honiton valuation financial model, including analysis of underlying assumptions, and tracing formulae and calculations from source to output. | 3.9   | \$305 | \$ 1,189.50 |
| Butani, Anish    | 25-Jul-12 | Perform cost of capital analysis for all divisions of Viridian - current valuation.  | 3.9   | \$550 | \$ 2,145.00 |
| Clark, Antony    | 25-Jul-12 | Prepare the valuation slides and appendices in the Head Office valuation report.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 25-Jul-12 | Review and revise the appendices in the Head Office valuation report.  | 3.9   | \$305 | \$ 1,189.50 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Miller, Timothy   | 26-Jul-12 | Implement changes and additions to the Fountains report including comments on competitive positioning.  | 1.0   | \$305 | \$ 305.00   |
| Laflamme, Patrick | 26-Jul-12 | Review and implement changes and additions to the Fountains report.   | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja  | 26-Jul-12 | Draft the Viridian appendices for the report.   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 26-Jul-12 | Prepare the current valuation (divisional and for the Group on a SOTP and consolidated basis) for the Viridian report.  | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 26-Jul-12 | Prepare the discount rates and multiples for the Viridian report.   | 2.0   | \$550 | \$ 1,100.00 |
| Mueller, Natalja  | 26-Jul-12 | Prepare the exit valuation (divisional and for the Group on a SOTP and consolidated basis) for the Viridian report.   | 2.0   | \$550 | \$ 1,100.00 |
| Magan, Farhaz     | 26-Jul-12 | Continue Assistant Manager review of the KPMG Honiton valuation financial model, including check of comparables company information to source, review of discount rate build up.                  | 2.1   | \$305 | \$ 640.50   |
| O'Neill, Jane     | 26-Jul-12 | Finalizing and issuing additional draft reports to Arcapita and Rothschild.   | 2.6   | \$695 | \$ 1,807.00 |
| Butani, Anish     | 26-Jul-12 | Draft the Discounted Cash Flow (DCF) slides relating to the group on a consolidated basis for the Viridian report.  | 3.0   | \$550 | \$ 1,650.00 |
| O'Neill, Jane     | 26-Jul-12 | Senior Manager review of the Viridian valuation report.   | 3.1   | \$695 | \$ 2,154.50 |
| Butani, Anish     | 26-Jul-12 | Continue to draft the sum of the parts Discounted Cash Flow slides relating to Huntstown division of Viridian, including analysis supporting the results and associated report comments.          | 3.4   | \$550 | \$ 1,870.00 |
| Butani, Anish     | 26-Jul-12 | Continue to draft the sum of the parts Discounted Cash Flow slides relating to Huntstown division of Viridian, including analysis supporting the valuation results and associated report comments | 3.7   | \$550 | \$ 2,035.00 |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Butani, Anish    | 26-Jul-12 | Draft the sum of the parts Discounted Cash Flow slides relating to Huntstown division of Viridian, including basis of valuation, approach and assumptions.              | 3.9   | \$550 | \$ 2,145.00 |
| Mueller, Natalja | 27-Jul-12 | Continue to revise the Viridian report and incorporate review comments from D. McPhee (KPMG Partner), J. O'Neill (KPMG Senior Manager) and G. Williams (KPMG Director). | 0.9   | \$550 | \$ 495.00   |
| Butani, Anish    | 27-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding the Viridian sensitivities.   | 1.0   | \$550 | \$ 550.00   |
| Mueller, Natalja | 27-Jul-12 | Discussion between A. Butani and N. Mueller (both KPMG) regarding the Viridian sensitivities.   | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish    | 27-Jul-12 | Prepare the glossary portion of the Viridian report.  | 1.0   | \$550 | \$ 550.00   |
| Butani, Anish    | 27-Jul-12 | Continue to redrafting of Viridian report following receipt of further comments from senior colleagues at KPMG.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 27-Jul-12 | Draft the conclusion and executive summary slides for the Viridian report.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 27-Jul-12 | Draft the Sum of the Parts (SOTP) result slides for the Viridian report.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 27-Jul-12 | Redraft the Viridian report following receipt of further comments from senior colleagues at KPMG.   | 3.0   | \$550 | \$ 1,650.00 |
| O'Neill, Jane    | 27-Jul-12 | Review of comments received from Arcapita and Rothschild following recent issue of first batch of draft reports.  | 3.1   | \$695 | \$ 2,154.50 |
| Mueller, Natalja | 27-Jul-12 | Revise the Viridian report and incorporate review comments from D. McPhee (KPMG Partner), J. O'Neill (KPMG Senior Manager) and G. Williams (KPMG Director).             | 3.1   | \$550 | \$ 1,705.00 |
| Clark, Antony    | 30-Jul-12 | Revise the glossary and executive summary section of the Lux Res Dev report in respect of Castello di Casole.   | 0.5   | \$305 | \$ 152.50   |

# EXHIBIT D1

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja | 30-Jul-12 | Prepare the scenario analysis portion of the Viridian report.   | 1.5   | \$550 | \$ 825.00   |
| O'Neill, Jane    | 30-Jul-12 | Draft a response to individual comments received from Arcapita and Rothschild following recent issue batch of draft reports provided.               | 2.0   | \$695 | \$ 1,390.00 |
| Mueller, Natalja | 30-Jul-12 | Revise and incorporate review comments into the Viridian report.  | 2.0   | \$550 | \$ 1,100.00 |
| Butani, Anish    | 30-Jul-12 | Continue updating the Viridian report for proposed changes to conclusion and executive summary slides.  | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 30-Jul-12 | Review the Viridian report and tied back tables and calculations to report.   | 3.0   | \$550 | \$ 1,650.00 |
| Butani, Anish    | 30-Jul-12 | Revise second draft of Viridian report following receipt of comments from senior KPMG colleagues.   | 3.0   | \$550 | \$ 1,650.00 |
| Mueller, Natalja | 30-Jul-12 | Revise the Viridian valuation model to reflect updated assumptions in respect of scenario analysis, amending relevant report sections.              | 3.5   | \$550 | \$ 1,925.00 |
| Clark, Antony    | 30-Jul-12 | Revise the Lux Res Dev report for Aspen Valley Ranch details, including glossary, appendices and checking consistency of terms.                     | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 30-Jul-12 | Revise the Lux Res Dev report in respect of Aspen Valley Ranch background and valuation slides.   | 3.9   | \$305 | \$ 1,189.50 |
| Clark, Antony    | 31-Jul-12 | Revise slide on background to the UK Senior Living Yielding I report.   | 2.0   | \$305 | \$ 610.00   |
| Clark, Antony    | 31-Jul-12 | Revise narrative in executive summary and background section of the Lux Res Dev - Castello di Casole report.  | 2.1   | \$305 | \$ 640.50   |
| Butani, Anish    | 31-Jul-12 | Review comments received from C. Combs (Arcapita Deal Team) and Rothschild and updated Freightliner report accordingly.                             | 3.0   | \$550 | \$ 1,650.00 |
| Clark, Antony    | 31-Jul-12 | Revise the Lux Res Dev report in respect of Castello di Casole, as per comments from Rothschild, including background and valuation related slides. | 3.9   | \$305 | \$ 1,189.50 |

**EXHIBIT D1**

Arcapita Bank B.S.C. (c)  
Valuation - Methodology Services  
March 19, 2012 through September 17, 2013

| <b>Name</b> | <b>Date</b> | <b>Description</b>                            | <b>Hours</b>          | <b>Rate</b> | <b>Amount</b>                 |
|-------------|-------------|---|-----------------------|-------------|-------------------------------|
|             |             | <b>Total Valuation - Methodology Services</b> | <b><u>4,800.9</u></b> |             | <b><u>\$ 2,440,000.90</u></b> |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Fletcher, David  | 2-Apr-12    | Preparation for and call to discuss the dataroom and available diligence information, with A. Svoyskiy (Rothschild).  | 2.0          | \$950       | \$ 1,900.00   |
| Williams, Gareth | 3-Apr-12    | Meeting with G. Williams and D. Fletcher (both KPMG), Arcapita, A&M, Rothschild, Linklaters and Gibson Dunn regarding data room protocols and information availability. | 0.9          | \$840       | \$ 756.00     |
| Fletcher, David  | 3-Apr-12    | Meeting with G. Williams and D. Fletcher (both KPMG), Arcapita, A&M, Rothschild, Linklaters and Gibson Dunn regarding data room protocols and information availability. | 0.9          | \$950       | \$ 855.00     |
| Fletcher, David  | 10-Apr-12   | Participation in standard weekly call with Company, Rothschild, A&M, Gibson Dunn and G. Williams (KPMG).  | 1.0          | \$950       | \$ 950.00     |
| Williams, Gareth | 10-Apr-12   | Participation in standard weekly call with Company, Rothschild, A&M, Gibson Dunn and D. Fletcher (KPMG).  | 1.0          | \$840       | \$ 840.00     |
| Williams, Gareth | 10-Apr-12   | Preparation for standard weekly call with Company, Rothschild, A&M, Gibson Dunn and KPMG.   | 0.5          | \$840       | \$ 420.00     |
| Williams, Gareth | 11-Apr-12   | Participation in call with Rothschild, A&M and KPMG regarding work plans and process.   | 1.0          | \$840       | \$ 840.00     |
| Williams, Gareth | 11-Apr-12   | Preparation for call with Rothschild, A&M and KPMG regarding work plans and process.  | 0.6          | \$840       | \$ 504.00     |
| Fletcher, David  | 12-Apr-12   | Discussion with M. Dartayet (Rothschild) regarding the Valuation - Business Plan Review workstream.   | 1.1          | \$950       | \$ 1,045.00   |
| Peterson, James  | 16-Apr-12   | Review valuation documentation submitted by Arcapita Bank regarding Honiton assets.   | 1.2          | \$550       | \$ 660.00     |
| Peterson, James  | 16-Apr-12   | Analysis of documentation and business plan submitted by Arcapita Bank regarding AGUD assets.   | 1.3          | \$550       | \$ 715.00     |
| Berg, Antony     | 16-Apr-12   | Perform high level review of information received in respect of the Jjill assets.   | 1.5          | \$695       | \$ 1,042.50   |
| Lawrence, Jason  | 16-Apr-12   | Review and analyze summaries of currently available information on CEPL (assets) including existing internal valuation paper and company background information.        | 1.5          | \$840       | \$ 1,260.00   |
| Berg, Antony     | 16-Apr-12   | Perform high level review of information received in respect of the Tensar assets.  | 2.0          | \$695       | \$ 1,390.00   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$550       | \$ 715.00     |
| Berg, Antony     | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$695       | \$ 903.50     |
| Jukes, Daniel    | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$550       | \$ 715.00     |
| Williams, Gareth | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$840       | \$ 1,092.00   |
| Peterson, James  | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$550       | \$ 715.00     |
| Lawrence, Jason  | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$840       | \$ 1,092.00   |
| Lysenko, Karol   | 16-Apr-12   | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3          | \$550       | \$ 715.00     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Brough, Robbie   | 16-Apr-12 | Initial team meeting to discuss go-forward procedures and brief team members on the proposed approach to the engagement, with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG). | 1.3   | \$405 | \$ 526.50   |
| Lawrence, Jason  | 16-Apr-12 | Review of initial asset information for the European Private Equity assets and Real Estate assets.   | 1.3   | \$840 | \$ 1,092.00 |
| Harrower, Andrew | 16-Apr-12 | On-boarding of new team members involving the sharing of information sources with the valuations team.   | 1.8   | \$550 | \$ 990.00   |
| Brough, Robbie   | 16-Apr-12 | Analyze management accounts to produce a summary of balance sheet assets by investment.  | 2.4   | \$405 | \$ 972.00   |
| Berg, Antony     | 16-Apr-12 | Perform high level review of information received in respect of the PODS assets.   | 2.0   | \$695 | \$ 1,390.00 |
| Lysenko, Karol   | 16-Apr-12 | Review, analyze and summarize currently available information on CEPL including existing internal valuation paper and company background information, investment papers and due diligence reports.                                       | 2.7   | \$550 | \$ 1,485.00 |
| Berg, Antony     | 17-Apr-12 | Discussion between A. Berg and D. Jukes (both KPMG) to agree approach to split of US assets and timetable.   | 0.5   | \$695 | \$ 347.50   |
| Jukes, Daniel    | 17-Apr-12 | Discussion between A. Berg and D. Jukes (both KPMG) to agree approach to split of US assets and timetable.   | 0.5   | \$550 | \$ 275.00   |
| Harrower, Andrew | 17-Apr-12 | Draft go-forward projections, of project management and valuation teams as compared to project plan, for the first 2 weeks of the engagement.  | 1.6   | \$550 | \$ 880.00   |
| Lawrence, Jason  | 17-Apr-12 | Meeting with KPMG Valuations team to discuss company operations, valuation information provided and go-forward procedures. Participants: G. Williams, J. Lawrence, A. Berg, J. Peterson, and A. Harrower (all KPMG).                     | 2.0   | \$840 | \$ 1,680.00 |
| Harrower, Andrew | 17-Apr-12 | Meeting with KPMG Valuations team to discuss company operations, valuation information provided and go-forward procedures. Participants: G. Williams, J. Lawrence, A. Berg, J. Peterson, and A. Harrower (all KPMG).                     | 2.0   | \$550 | \$ 1,100.00 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Berg, Antony     | 17-Apr-12   | Meeting with KPMG Valuations team to discuss company operations, valuation information provided and go-forward procedures. Participants: G. Williams, J. Lawrence, A. Berg, J. Peterson, and A. Harrower (all KPMG). | 2.0          | \$695       | \$ 1,390.00   |
| Williams, Gareth | 17-Apr-12   | Meeting with KPMG Valuations team to discuss company operations, valuation information provided and go-forward procedures. Participants: G. Williams, J. Lawrence, A. Berg, J. Peterson, and A. Harrower (all KPMG). | 2.0          | \$840       | \$ 1,680.00   |
| Peterson, James  | 17-Apr-12   | Meeting with KPMG Valuations team to discuss company operations, valuation information provided and go-forward procedures. Participants: G. Williams, J. Lawrence, A. Berg, J. Peterson, and A. Harrower (all KPMG). | 2.0          | \$550       | \$ 1,100.00   |
| Lawrence, Jason  | 17-Apr-12   | Review and analyze summary of available information on Head Office (assets) including existing internal valuation paper and company background information.  | 0.3          | \$840       | \$ 252.00     |
| Harrower, Andrew | 17-Apr-12   | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).  | 0.4          | \$550       | \$ 220.00     |
| Berg, Antony     | 17-Apr-12   | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).  | 0.4          | \$695       | \$ 278.00     |
| Jukes, Daniel    | 17-Apr-12   | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).  | 0.4          | \$550       | \$ 220.00     |
| Williams, Gareth | 17-Apr-12   | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).  | 0.4          | \$840       | \$ 336.00     |
| Peterson, James  | 17-Apr-12   | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).  | 0.4          | \$550       | \$ 220.00     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name            | Date      | Description   | Hours | Rate  | Amount    |
|-----------------|-----------|---|-------|-------|-----------|
| Lawrence, Jason | 17-Apr-12 | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).       | 0.4   | \$840 | \$ 336.00 |
| Lysenko, Karol  | 17-Apr-12 | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).       | 0.4   | \$550 | \$ 220.00 |
| Brough, Robbie  | 17-Apr-12 | Discussion on initial views on company operations with G. Williams, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J Peterson, R. Brough and A. Harrower (all KPMG).       | 0.4   | \$405 | \$ 162.00 |
| Lawrence, Jason | 17-Apr-12 | Review and analyze summary of available information on CEE Residential (assets) including existing internal valuation paper and company background information.         | 0.5   | \$840 | \$ 420.00 |
| Lawrence, Jason | 17-Apr-12 | Review and analyze summary of available information on Elysian including existing internal valuation paper and company background information.                          | 0.5   | \$840 | \$ 420.00 |
| Lawrence, Jason | 17-Apr-12 | Review and analyze summary of available information on AEID II (assets) including existing internal valuation paper and company background information.                 | 0.5   | \$840 | \$ 420.00 |
| Lawrence, Jason | 17-Apr-12 | Review and analyze summary of available information on AEIY I (assets) including existing internal valuation paper and company background information.                  | 0.5   | \$840 | \$ 420.00 |
| Lysenko, Karol  | 17-Apr-12 | Review, analyze and summarize currently available information on Head Office including existing internal valuation paper and company background information.            | 0.6   | \$550 | \$ 330.00 |
| Lysenko, Karol  | 17-Apr-12 | Review, analyze and summarize currently available information on Bahrain Bay I (assets) including existing internal valuation paper and company background information. | 0.8   | \$550 | \$ 440.00 |
| Peterson, James | 17-Apr-12 | Review of Freightliner deal team documentation provided by Arcapita Bank.   | 0.8   | \$550 | \$ 440.00 |
| Lawrence, Jason | 17-Apr-12 | Review and analyze summary of available information on Lusail (assets) including existing internal valuation paper and company background information.                  | 0.9   | \$840 | \$ 756.00 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>     | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|---|--------------|-------------|---------------|
| Lawrence, Jason | 17-Apr-12   | Review and analyze summary of available information on Riffa Views (assets) including existing internal valuation paper and company background information.                         | 0.9          | \$840       | \$ 756.00     |
| Lawrence, Jason | 17-Apr-12   | Review and analyze summary of available information on Lux Res Dev (assets) including existing internal valuation paper and company background information.                         | 1.0          | \$840       | \$ 840.00     |
| Peterson, James | 17-Apr-12   | Review of documentation submitted by Arcapita Bank regarding Honiton assets.  | 1.1          | \$550       | \$ 605.00     |
| Lysenko, Karol  | 17-Apr-12   | Review, analyze and summarize currently available information on AEIY I including existing internal valuation paper and company background information.                             | 1.2          | \$550       | \$ 660.00     |
| Peterson, James | 17-Apr-12   | Review of documentation submitted by Arcapita Bank regarding Viridian assets.   | 1.2          | \$550       | \$ 660.00     |
| Lysenko, Karol  | 17-Apr-12   | Review, analyze and summarize currently available information on CEE Residential including existing internal valuation paper and company background information.                    | 1.3          | \$550       | \$ 715.00     |
| Peterson, James | 17-Apr-12   | Review of documentation submitted by Arcapita Bank regarding Falcon/Mobay assets.   | 1.4          | \$550       | \$ 770.00     |
| Lysenko, Karol  | 17-Apr-12   | Review, analyze and summarize currently available information on AEID II (assets) including existing internal valuation paper and company background information.                   | 1.6          | \$550       | \$ 880.00     |
| Lysenko, Karol  | 17-Apr-12   | Review, analyze and summarize currently available information on ARC Japan (assets) including existing internal valuation paper and company background information.                 | 1.6          | \$550       | \$ 880.00     |
| Lawrence, Jason | 17-Apr-12   | Review and analyze summaries of currently available information on CEPL including original investment papers.   | 2.0          | \$840       | \$ 1,680.00   |
| Lawrence, Jason | 17-Apr-12   | Review and analyze summary available information on ARC Japan including existing internal valuation paper and company background information.                                       | 2.0          | \$840       | \$ 1,680.00   |
| O'Neill, Jane   | 17-Apr-12   | Meeting with J. O'Neill, A. Bhuwania, N. Mueller (all KPMG) to brief Valuation team members on information obtained from management and deal team within the phase I on each asset. | 2.5          | \$695       | \$ 1,737.50   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Bhuwania, Achal  | 17-Apr-12   | Meeting with J. O'Neill, A. Bhuwania, N. Mueller (all KPMG) to brief Valuation team members on information obtained from management and deal team within the phase I on each asset. | 2.5          | \$695       | \$ 1,737.50   |
| Mueller, Natalja | 17-Apr-12   | Meeting with J. O'Neill, A. Bhuwania, N. Mueller (all KPMG) to brief Valuation team members on information obtained from management and deal team within the phase I on each asset. | 2.5          | \$550       | \$ 1,375.00   |
| Berg, Antony     | 17-Apr-12   | Review the investment papers for Tensar and the commercial background of the business and financial information provided.   | 2.8          | \$695       | \$ 1,946.00   |
| Harrower, Andrew | 18-Apr-12   | On-boarding of new team members involving the sharing of information sources with the valuations team.  | 0.4          | \$550       | \$ 220.00     |
| Berg, Antony     | 18-Apr-12   | Meeting between A. Berg and D. Juckes (both KPMG) regarding update on progress on US Assets and anticipated timetable.  | 0.5          | \$695       | \$ 347.50     |
| Juckes, Daniel   | 18-Apr-12   | Meeting between A. Berg and D. Juckes (both KPMG) regarding update on progress on US Assets and anticipated timetable.  | 0.5          | \$550       | \$ 275.00     |
| Harrower, Andrew | 18-Apr-12   | Continued discussion with G. Williams, A. Harrower and R. Booth (KPMG) regarding go-forward procedures and strategy.  | 0.5          | \$550       | \$ 275.00     |
| Williams, Gareth | 18-Apr-12   | Continued discussion with G. Williams, A. Harrower and R. Booth (KPMG) regarding go-forward procedures and strategy.  | 0.5          | \$840       | \$ 420.00     |
| Booth, Richard   | 18-Apr-12   | Continued discussion with G. Williams, A. Harrower and R. Booth (KPMG) regarding go-forward procedures and strategy.  | 0.5          | \$695       | \$ 347.50     |
| Peterson, James  | 18-Apr-12   | Discussion with R. Booth (KPMG) on analysis findings regarding Freightliner asset and discussion to determine strategy going forward.   | 1.0          | \$550       | \$ 550.00     |
| Booth, Richard   | 18-Apr-12   | Discussion with J. Peterson (KPMG) on analysis findings regarding Freightliner asset and discussion to determine strategy going forward.  | 1.0          | \$695       | \$ 695.00     |
| Harrower, Andrew | 18-Apr-12   | On-boarding of new team members involving the sharing of information sources with the valuations team.  | 3.6          | \$550       | \$ 1,980.00   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$550 \$    | 330.00        |
| Berg, Antony     | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$695 \$    | 417.00        |
| Juckes, Daniel   | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$550 \$    | 330.00        |
| Williams, Gareth | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$840 \$    | 504.00        |
| Peterson, James  | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$550 \$    | 330.00        |
| Lawrence, Jason  | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$840 \$    | 504.00        |
| Lysenko, Karol   | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$550 \$    | 330.00        |
| Booth, Richard   | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$695 \$    | 417.00        |

**EXHIBIT D2**

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March 19, 2012 through September 17, 2013

| <b>Name</b>     | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|--|--------------|-------------|---------------|
| Brough, Robbie  | 18-Apr-12   | Discussion on initial views, company information, and any issues arising with G. Williams, R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG). | 0.6          | \$405       | \$ 243.00     |
| Lawrence, Jason | 18-Apr-12   | Meeting with D. Marvin, J. Lawrence and K. Lysenko (all KPMG) to discuss initial views on real estate portfolio, existing information and background to investment.                                  | 0.7          | \$840       | \$ 588.00     |
| Lysenko, Karol  | 18-Apr-12   | Meeting with D. Marvin, J. Lawrence and K. Lysenko (all KPMG) to discuss initial views on real estate portfolio, existing information and background to investment.                                  | 0.7          | \$550       | \$ 385.00     |
| Marvin, Douglas | 18-Apr-12   | Meeting with D. Marvin, J. Lawrence and K. Lysenko (all KPMG) to discuss initial views on real estate portfolio, existing information and background to investment.                                  | 0.7          | \$550       | \$ 385.00     |
| Lysenko, Karol  | 18-Apr-12   | Review, analyze and summarize currently available information on Lusail including existing internal valuation paper and company background information.  | 1.1          | \$550       | \$ 605.00     |
| Booth, Richard  | 18-Apr-12   | Discussion with J. Peterson (KPMG) on analysis findings regarding Honiton asset and discussion regarding strategy for workflows.   | 1.2          | \$695       | \$ 834.00     |
| Peterson, James | 18-Apr-12   | Discussion with R. Booth (KPMG) on analysis findings regarding Honiton asset and discussion regarding strategy for workflows.  | 1.2          | \$550       | \$ 660.00     |
| Peterson, James | 18-Apr-12   | Discussion with R. Booth (KPMG) on analysis findings regarding AGUD district cooling asset and discussion regarding strategy for future workflows.   | 1.2          | \$550       | \$ 660.00     |
| Booth, Richard  | 18-Apr-12   | Discussion with J. Peterson (KPMG) on analysis findings regarding AGUD district cooling asset and discussion regarding strategy for future workflows.  | 1.2          | \$695       | \$ 834.00     |
| Lysenko, Karol  | 18-Apr-12   | Review, analyze and summarize currently available information on Riffa Views including existing internal valuation paper and company background information.   | 1.3          | \$550       | \$ 715.00     |
| Berg, Antony    | 18-Apr-12   | Analyze the acquisition history of Tensar and the estimated Pro forma achieved post Contech acquisition.   | 1.5          | \$695       | \$ 1,042.50   |

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|------------------|-------------|--|--------------|-------------|---------------|
| Juckes, Daniel   | 18-Apr-12   | Review the investment papers for Tensar and the commercial background of the business and financial information provided.  | 1.8          | \$550       | \$ 990.00     |
| Booth, Richard   | 18-Apr-12   | Background research to infrastructure asset portfolio.   | 2.1          | \$695       | \$ 1,459.50   |
| Berg, Antony     | 18-Apr-12   | Review the investment papers for PODS and the commercial background of the business and financial information provided.  | 2.0          | \$695       | \$ 1,390.00   |
| Juckes, Daniel   | 18-Apr-12   | Review the investment papers for Jjill and the commercial background of the business and financial information provided.   | 2.0          | \$550       | \$ 1,100.00   |
| Lysenko, Karol   | 18-Apr-12   | Review, analyze and summarize currently available information on Lux Res Dev including existing internal valuation paper and company background information.             | 2.2          | \$550       | \$ 1,210.00   |
| Berg, Antony     | 18-Apr-12   | Analyze the historic financial information and audited accounts of Tensar.   | 2.5          | \$695       | \$ 1,737.50   |
| Williams, Gareth | 18-Apr-12   | Review of assets at high level and coverage based on Dec 31 balance sheet.   | 2.6          | \$840       | \$ 2,184.00   |
| Lawrence, Jason  | 18-Apr-12   | Review and analyze currently available information on CEPL including original investment PwC VDD report supporting the acquisition.                                      | 3.9          | \$840       | \$ 3,276.00   |
| Harrower, Andrew | 19-Apr-12   | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising. | 0.3          | \$550       | \$ 165.00     |
| Williams, Gareth | 19-Apr-12   | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising. | 0.3          | \$840       | \$ 252.00     |
| Peterson, James  | 19-Apr-12   | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising. | 0.3          | \$550       | \$ 165.00     |
| Lawrence, Jason  | 19-Apr-12   | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising. | 0.3          | \$840       | \$ 252.00     |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Lysenko, Karol   | 19-Apr-12 | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.    | 0.3   | \$550 | \$ 165.00   |
| Brough, Robbie   | 19-Apr-12 | Discussion between G. Williams, K. Lysenko, J. Lawrence, J Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.    | 0.3   | \$405 | \$ 121.50   |
| Berg, Antony     | 19-Apr-12 | Accessing and registering on the external IntraLinks data platform provided by Linklaters and initial review of information sources available.                              | 0.5   | \$695 | \$ 347.50   |
| Berg, Antony     | 19-Apr-12 | Update discussion between A. Berg and D. Jukes (both KPMG) to go through current findings on US assets and timetable.   | 0.5   | \$695 | \$ 347.50   |
| Jukes, Daniel    | 19-Apr-12 | Update discussion between A. Berg and D. Jukes (both KPMG) to go through current findings on US assets and timetable.   | 0.5   | \$550 | \$ 275.00   |
| Jukes, Daniel    | 19-Apr-12 | Accessing and registering on the external IntraLinks data platform provided by Linklaters and initial review of information sources available.                              | 0.5   | \$550 | \$ 275.00   |
| Fletcher, David  | 19-Apr-12 | Draft and send engagement planning note (scope, timetable etc) to Business Plan Working Group.  | 0.5   | \$950 | \$ 475.00   |
| Fletcher, David  | 19-Apr-12 | Review of final planning memo and timetable.  | 0.6   | \$950 | \$ 570.00   |
| Harrower, Andrew | 19-Apr-12 | Compiling and circulating full list of team contacts by asset class to Rothschild to allow for communications with appropriate asset teams as required.                     | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew | 19-Apr-12 | On-boarding of new team members involving the sharing of information sources with the valuations team.  | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew | 19-Apr-12 | Preparation in advance of the asset meetings scheduled for 04/24/12 in relation to project management and initial views on approach to business plan review.                | 1.2   | \$550 | \$ 660.00   |
| Williams, Gareth | 19-Apr-12 | Preparation for and telephone call with C. Combs (Arcapita) on likely available information and progress on March valuations. Consideration of implications and next steps. | 1.7   | \$840 | \$ 1,428.00 |

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|------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew | 19-Apr-12   | On-boarding of new team members and the preparation of background files in the dataroom to assist with the onboarding process.   | 3.2          | \$550       | \$ 1,760.00   |
| Juckes, Daniel   | 19-Apr-12   | Initial discussion between A. Berg, D. Juckes, N. Mueller and J. O'Neill (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Jjill.  | 0.8          | \$550       | \$ 440.00     |
| O'Neill, Jane    | 19-Apr-12   | Initial discussion between A. Berg, D. Juckes, N. Mueller and J. O'Neill (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Jjill.  | 0.8          | \$695       | \$ 556.00     |
| Mueller, Natalja | 19-Apr-12   | Initial discussion between A. Berg, D. Juckes, N. Mueller and J. O'Neill (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Jjill.  | 0.8          | \$550       | \$ 440.00     |
| Berg, Antony     | 19-Apr-12   | Initial discussion between A. Berg, D. Juckes, N. Mueller and J. O'Neill (all KPMG) on valuation methodology and views on potential issues which may impact value in connection with Jjill.  | 0.8          | \$695       | \$ 556.00     |
| Berg, Antony     | 19-Apr-12   | Obtaining and extracting relevant information on US Private Equity assets.   | 1.0          | \$695       | \$ 695.00     |
| Juckes, Daniel   | 19-Apr-12   | Review of market and key competitors in connection with Jjill.   | 1.6          | \$550       | \$ 880.00     |
| Juckes, Daniel   | 19-Apr-12   | Review the investment papers for Jjill and the commercial background of the business and financial information provided.   | 3.6          | \$550       | \$ 1,980.00   |
| Juckes, Daniel   | 19-Apr-12   | Review of data room information in connection with the Jjill assets.   | 0.4          | \$550       | \$ 220.00     |
| Juckes, Daniel   | 19-Apr-12   | Obtaining and extracting relevant information on the Venture Capital assets.   | 1.0          | \$550       | \$ 550.00     |
| Lawrence, Jason  | 19-Apr-12   | Discussion between J. Lawrence, K. Lysenko, J. O'Neil and N. Mueller (all KPMG) regarding initial views on CEPL, existing information, key valuation challenges and identified business issues to aid determine valuation approach. Note: J. Lawrence and K. Lysenko participated 1.2 hrs of the 1.5 hr meeting. | 1.2          | \$840       | \$ 1,008.00   |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol   | 19-Apr-12   | Discussion between J. Lawrence, K. Lysenko, J. O'Neil and N. Mueller (all KPMG) regarding initial views on CEPL, existing information, key valuation challenges and identified business issues to aid determine valuation approach. Note: J. Lawrence and K. Lysenko participated 1.2 hrs of the 1.5 hr meeting. | 1.2          | \$550       | \$ 660.00     |
| O'Neill, Jane    | 19-Apr-12   | Discussion between J. Lawrence, K. Lysenko, J. O'Neil and N. Mueller (all KPMG) regarding initial views on CEPL, existing information, key valuation challenges and identified business issues to aid determine valuation approach. Note: J. Lawrence and K. Lysenko participated 1.2 hrs of the 1.5 hr meeting. | 1.5          | \$695       | \$ 1,042.50   |
| Mueller, Natalja | 19-Apr-12   | Discussion between J. Lawrence, K. Lysenko, J. O'Neil and N. Mueller (all KPMG) regarding initial views on CEPL, existing information, key valuation challenges and identified business issues to aid determine valuation approach. Note: J. Lawrence and K. Lysenko participated 1.2 hrs of the 1.5 hr meeting. | 1.5          | \$550       | \$ 825.00     |
| Booth, Richard   | 19-Apr-12   | Discussion with J. Peterson (KPMG) on analysis findings regarding Viridian asset and discussion to determine workstream strategy going forward.  | 1.3          | \$695       | \$ 903.50     |
| Peterson, James  | 19-Apr-12   | Discussion with R. Booth (KPMG) on analysis findings regarding Viridian asset and discussion to determine workstream strategy going forward.   | 1.3          | \$550       | \$ 715.00     |
| Booth, Richard   | 19-Apr-12   | Discussion with J. Peterson (KPMG) on analysis findings regarding Mobay gas storage infrastructure asset and discussion to agree work flow strategy going forward.   | 1.3          | \$695       | \$ 903.50     |
| Peterson, James  | 19-Apr-12   | Discussion with R. Booth (KPMG) on analysis findings regarding Mobay gas storage infrastructure asset and discussion to agree work flow strategy going forward.  | 1.3          | \$550       | \$ 715.00     |

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|------------------|-----------|--|-------|-------|-------------|
| Peterson, James  | 19-Apr-12 | Research and analysis of publicly available documentation in connection with the infrastructure assets (i.e. Viridian HY Bond Prospectus and LPC reports, public progress reports of AGUD developments, and relevant media articles for each infrastructure asset) to obtain further background details. | 1.7   | \$550 | \$ 935.00   |
| Berg, Antony     | 19-Apr-12 | Review the investment papers for PODS and the commercial background of the business and financial information provided.  | 2.0   | \$695 | \$ 1,390.00 |
| Lysenko, Karol   | 19-Apr-12 | Detailed briefing between K. Lysenko and D. Marvin (both KPMG) regarding information available on real estate portfolio, data required for the purpose of valuation, forming views on valuation approach and information request list.   | 2.1   | \$550 | \$ 1,155.00 |
| Marvin, Douglas  | 19-Apr-12 | Detailed briefing between K. Lysenko and D. Marvin (both KPMG) regarding information available on real estate portfolio, data required for the purpose of valuation, forming views on valuation approach and information request list.   | 2.1   | \$550 | \$ 1,155.00 |
| Lysenko, Karol   | 19-Apr-12 | Extract factual data from existing external valuation papers for Arcapita European Industrial Development II and prepare a databook for purpose of the valuation exercise.   | 2.6   | \$550 | \$ 1,430.00 |
| Lysenko, Karol   | 19-Apr-12 | Extract factual data from existing external valuation papers for Arcapita Japan Residential Yielding and prepare a databook for purpose of the valuation exercise.   | 2.8   | \$550 | \$ 1,540.00 |
| Harrower, Andrew | 20-Apr-12 | On-boarding of new team members and the preparation of background files in the dataroom to assist with the onboarding process.   | 0.5   | \$550 | \$ 275.00   |
| Harrower, Andrew | 20-Apr-12 | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7   | \$550 | \$ 385.00   |
| Berg, Antony     | 20-Apr-12 | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Jukes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7   | \$695 | \$ 486.50   |

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|------------------|-------------|---|--------------|-------------|---------------|
| Juckes, Daniel   | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$550 \$    | 385.00        |
| Peterson, James  | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$550 \$    | 385.00        |
| Lawrence, Jason  | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$840 \$    | 588.00        |
| Lysenko, Karol   | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$550 \$    | 385.00        |
| Booth, Richard   | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$695 \$    | 486.50        |
| Brough, Robbie   | 20-Apr-12   | Discussion between R. Booth, J. Lawrence, A. Berg, K. Lysenko, D. Juckes, J. Peterson, R. Brough and A. Harrower (all KPMG) on initial views, company information, and any issues arising.  | 0.7          | \$405 \$    | 283.50        |
| Harrower, Andrew | 20-Apr-12   | Preparation in advance of asset discussion meetings for the US PE, Infrastructure, and Real Estate Assets to discuss business plan review and valuation methodology approach.   | 0.8          | \$550 \$    | 440.00        |
| Bhuwania, Achal  | 20-Apr-12   | Meeting between J. Peterson, R. Booth and A. Bhuwania (all KPMG) to brief valuation team members on the infrastructure assets being reviewed (Honiton, Viridian, AGUD, FL and Mobay), and formulate an initial approach to workflows. | 1.1          | \$695 \$    | 764.50        |

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|------------------|-------------|---|--------------|-------------|---------------|
| Peterson, James  | 20-Apr-12   | Meeting between J. Peterson, R. Booth and A. Bhuwania (all KPMG) to brief valuation team members on the infrastructure assets being reviewed (Honiton, Viridian, AGUD, FL and Mobay), and formulate an initial approach to workflows. | 1.1          | \$550 \$    | 605.00        |
| Booth, Richard   | 20-Apr-12   | Meeting between J. Peterson, R. Booth and A. Bhuwania (all KPMG) to brief valuation team members on the infrastructure assets being reviewed (Honiton, Viridian, AGUD, FL and Mobay), and formulate an initial approach to workflows. | 1.1          | \$695 \$    | 764.50        |
| Peterson, James  | 20-Apr-12   | Preparation of summary analysis of documentation received from Arcapita regarding each Infrastructure Asset.  | 2.1          | \$550 \$    | 1,155.00      |
| Booth, Richard   | 20-Apr-12   | Analysis of infrastructure portfolio assets.  | 1.9          | \$695 \$    | 1,320.50      |
| Peterson, James  | 20-Apr-12   | Preparation of infrastructure asset overview with R. Booth (KPMG) in advance of KPMG case strategy meeting on 23/4.   | 2.0          | \$550 \$    | 1,100.00      |
| Booth, Richard   | 20-Apr-12   | Preparation of infrastructure asset overview with J. Peterson (KPMG) in advance of KPMG case strategy meeting on 23/4.  | 2.0          | \$695 \$    | 1,390.00      |
| McPhee, Douglas  | 20-Apr-12   | Discussion with A. Berg, D. Juckes, J. O'Neill, D. McPhee and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value.  | 0.4          | \$950 \$    | 380.00        |
| Mueller, Natalja | 20-Apr-12   | Discussion with A. Berg, D. Juckes, J. O'Neill, D. McPhee and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value.  | 0.4          | \$550 \$    | 220.00        |
| Berg, Antony     | 20-Apr-12   | Discussion with A. Berg, D. Juckes, J. O'Neill, D. McPhee and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value.  | 0.4          | \$695 \$    | 278.00        |
| Juckes, Daniel   | 20-Apr-12   | Discussion with A. Berg, D. Juckes, J. O'Neill, D. McPhee and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value.  | 0.4          | \$550 \$    | 220.00        |
| O'Neill, Jane    | 20-Apr-12   | Discussion with A. Berg, D. Juckes, J. O'Neill, D. McPhee and N. Mueller (all KPMG) on valuation methodology and views on potential issues which may impact value.  | 0.4          | \$695 \$    | 278.00        |

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|------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol   | 20-Apr-12   | Continue to extract factual data from existing external valuation papers for Arcapita European Industrial Development II and prepare a databook for purpose of the valuation exercise. | 0.9          | \$550       | \$ 495.00     |
| Berg, Antony     | 20-Apr-12   | Discussion between A. Berg and D. Juckes (both KPMG) regarding initial view on the forecast information available in connection with Jjill.  | 1.1          | \$695       | \$ 764.50     |
| Juckes, Daniel   | 20-Apr-12   | Discussion between A. Berg and D. Juckes (both KPMG) regarding initial view on the forecast information available in connection with Jjill.  | 1.1          | \$550       | \$ 605.00     |
| Berg, Antony     | 20-Apr-12   | Review of the investment papers and the commercial background of the business and financial information provided, for PODS and Tensar, in advance of internal meetings.                | 1.5          | \$695       | \$ 1,042.50   |
| Berg, Antony     | 20-Apr-12   | Initial view on the forecast information available in connection with Tensar.  | 1.5          | \$695       | \$ 1,042.50   |
| Berg, Antony     | 20-Apr-12   | Meeting to prepare for internal initial partner review on asset discussions and status update for 23 April with A. Berg and D. Juckes (both KPMG).                                     | 1.5          | \$695       | \$ 1,042.50   |
| Juckes, Daniel   | 20-Apr-12   | Meeting to prepare for internal initial partner review on asset discussions and status update for 23 April with A. Berg and D. Juckes (both KPMG).                                     | 1.5          | \$550       | \$ 825.00     |
| Juckes, Daniel   | 20-Apr-12   | Analysis of financial forecasts in connection with Jjill.  | 2.1          | \$550       | \$ 1,155.00   |
| Juckes, Daniel   | 20-Apr-12   | Analysis of business strategy in connection with Jjill.  | 1.9          | \$550       | \$ 1,045.00   |
| Harrower, Andrew | 23-Apr-12   | Accessing and registering on the external IntraLinks data platform provided by Linklaters and initial review of information sources available.   | 0.8          | \$550       | \$ 440.00     |
| Fletcher, David  | 23-Apr-12   | Preparation for, and participation in, call to discuss KPMG workstreams with Rothschild.   | 1.6          | \$950       | \$ 1,520.00   |
| Peterson, James  | 23-Apr-12   | Review of IntraLinks website and printing and extraction of data relevant the Infrastructure Assets and Project Antelope.  | 1.8          | \$550       | \$ 990.00     |
| Brough, Robbie   | 23-Apr-12   | Balance sheet review and analysis at a group level to determine investment exposures covered by scope.   | 2.1          | \$405       | \$ 850.50     |

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|------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol   | 23-Apr-12   | High level review and download of information available in the dataroom on CEPL.   | 0.2          | \$550 \$    | 110.00        |
| Lysenko, Karol   | 23-Apr-12   | High level review of information available in the dataroom on Lusail.  | 0.3          | \$550 \$    | 165.00        |
| Lysenko, Karol   | 23-Apr-12   | High level review of information available in the dataroom on Riffa Views.   | 0.4          | \$550 \$    | 220.00        |
| Lysenko, Karol   | 23-Apr-12   | High level review of information available in the dataroom on AEIY I.  | 0.7          | \$550 \$    | 385.00        |
| Lysenko, Karol   | 23-Apr-12   | High level review of information available in the dataroom on AEID II.   | 0.7          | \$550 \$    | 385.00        |
| Juckes, Daniel   | 23-Apr-12   | Prepare Jjill presentation (Business plan issues and valuation methodology).   | 0.7          | \$550 \$    | 385.00        |
| Cameron, Lewis   | 23-Apr-12   | Discussion between L. Cameron and N. Mueller (both KPMG) on business plan and key considerations for valuation in connection with Jjill. | 0.7          | \$305 \$    | 213.50        |
| Mueller, Natalja | 23-Apr-12   | Discussion between L. Cameron and N. Mueller (both KPMG) on business plan and key considerations for valuation in connection with Jjill. | 0.7          | \$550 \$    | 385.00        |
| Mueller, Natalja | 23-Apr-12   | Review of business plan and key considerations for valuation in connection with Tensar.  | 0.7          | \$550 \$    | 385.00        |
| Lysenko, Karol   | 23-Apr-12   | High level review of information available in the dataroom on Arc Japan.   | 0.8          | \$550 \$    | 440.00        |
| Juckes, Daniel   | 23-Apr-12   | Presentation preparation (Business plan issues and valuation methodology) for VC Portfolio.  | 1.0          | \$550 \$    | 550.00        |
| Berg, Antony     | 23-Apr-12   | Review of financing structuring including draft restructuring term sheet and other financing documentation available.                    | 1.5          | \$695 \$    | 1,042.50      |
| Whitworth, Kylie | 23-Apr-12   | Review of background material on AGUD.   | 3.5          | \$550 \$    | 1,925.00      |
| Brough, Robbie   | 24-Apr-12   | Review and collation of public information on Jjill.   | 0.3          | \$405 \$    | 121.50        |
| Berg, Antony     | 24-Apr-12   | Discussion with D. Juckes (KPMG) regarding work schedule allocation for Jjill.   | 0.4          | \$695 \$    | 278.00        |
| Juckes, Daniel   | 24-Apr-12   | Discussion with A. Berg (KPMG) regarding work schedule allocation for Jjill.   | 0.4          | \$550 \$    | 220.00        |
| Booth, Richard   | 24-Apr-12   | Preparation and review of initial information request list in connection with Falcon/Mobay.  | 0.9          | \$695 \$    | 625.50        |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550 \$    | 275.00        |
| Berg, Antony     | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$695 \$    | 347.50        |
| Juckes, Daniel   | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550 \$    | 275.00        |
| Marvin, Douglas  | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550 \$    | 275.00        |
| Peterson, James  | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550 \$    | 275.00        |
| O'Neill, Jane    | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$695 \$    | 347.50        |

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March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Lawrence, Jason  | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$840       | \$ 420.00     |
| Lysenko, Karol   | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550       | \$ 275.00     |
| Whitworth, Kylie | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550       | \$ 275.00     |
| Booth, Richard   | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$695       | \$ 347.50     |
| Gray, William    | 24-Apr-12   | Team discussion with J. Peterson, D. Juckes, N. Mueller, D. Marvin, K. Lysenko, J. Lawrence, A. Berg, R. Booth, J. O'Neill, A. Harrower, W. Gray and K. Whitworth (all KPMG) regarding information requests, new assets to consider, internal review process and use of industry experts local to assets. | 0.5          | \$550       | \$ 275.00     |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Booth, Richard   | 24-Apr-12 | Preparation and review of initial information request list in connection with Freightliner.                                      | 0.5   | \$695 | \$ 347.50   |
| Booth, Richard   | 24-Apr-12 | Preparation and review of initial information request list in connection with Viridian.  | 0.5   | \$695 | \$ 347.50   |
| Williams, Gareth | 24-Apr-12 | Preparation for and discussion with C. Combs and G. Balaratnam (both Arcapita) regarding assets to review and info availability. | 0.6   | \$840 | \$ 504.00   |
| Booth, Richard   | 24-Apr-12 | Preparation and review of initial information request list in connection with Dalkia.  | 0.6   | \$695 | \$ 417.00   |
| Booth, Richard   | 24-Apr-12 | Preparation and review of initial information request list in connection with Honiton.   | 0.6   | \$695 | \$ 417.00   |
| Fletcher, David  | 24-Apr-12 | Participation in weekly update call with Arcapita, Rothschild, A&M, Gibson Dunn and Linklaters.                                  | 0.8   | \$950 | \$ 760.00   |
| Williams, Gareth | 24-Apr-12 | Participation in weekly update call with Arcapita, Rothschild, A&M, Gibson Dunn and Linklaters.                                  | 0.8   | \$840 | \$ 672.00   |
| Harrower, Andrew | 24-Apr-12 | Preparation of risk management information for presentation in a series of asset team meetings.                                  | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew | 24-Apr-12 | Discussion with KPMG IT services on setting up an internal dataroom to share information with overseas colleagues.               | 0.9   | \$550 | \$ 495.00   |
| Harrower, Andrew | 24-Apr-12 | On-boarding of new team members including briefing them and introducing them to the data sources available.                      | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth | 24-Apr-12 | Consideration of risks per asset for various companies.  | 1.1   | \$840 | \$ 924.00   |
| Harrower, Andrew | 24-Apr-12 | Reviewing, discussing and distributing 'scorecards' for each asset to develop a comprehensive timetable.                         | 1.2   | \$550 | \$ 660.00   |
| Fletcher, David  | 24-Apr-12 | Review of company valuation document for 18 major assets.  | 2.3   | \$950 | \$ 2,185.00 |
| Lysenko, Karol   | 24-Apr-12 | High level review of information available in the dataroom on Head Office.   | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 24-Apr-12 | High level review of information available in the dataroom on Bahrain Bay II.  | 0.3   | \$550 | \$ 165.00   |
| Lysenko, Karol   | 24-Apr-12 | Draft information request list for CEPL.   | 0.6   | \$550 | \$ 330.00   |
| Lysenko, Karol   | 24-Apr-12 | High level review of information available in the dataroom on CEE Residential.   | 0.6   | \$550 | \$ 330.00   |
| Lysenko, Karol   | 24-Apr-12 | High level review of information available in the dataroom on Bahrain Bay I.   | 0.6   | \$550 | \$ 330.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Lysenko, Karol   | 24-Apr-12 | High level review of information available in the dataroom on Lux Res Dev.   | 0.7   | \$550 | \$ 385.00   |
| Brough, Robbie   | 24-Apr-12 | Review and collation of public information on Tensar.  | 0.7   | \$405 | \$ 283.50   |
| Brough, Robbie   | 24-Apr-12 | Review and collation of public information on Jjill.   | 0.8   | \$405 | \$ 324.00   |
| Juckes, Daniel   | 24-Apr-12 | Review of new Jjill management information posted on the dataroom.   | 0.9   | \$550 | \$ 495.00   |
| Berg, Antony     | 24-Apr-12 | Review of March Management Performance Review sheets.  | 1.0   | \$695 | \$ 695.00   |
| Brough, Robbie   | 24-Apr-12 | Review and collation of public information on PODS.  | 1.0   | \$405 | \$ 405.00   |
| Juckes, Daniel   | 24-Apr-12 | Review of publically available information on Jjill, previous transactions and market commentary.  | 1.1   | \$550 | \$ 605.00   |
| Juckes, Daniel   | 24-Apr-12 | Analysis of detailed historic Jjill management information.  | 1.8   | \$550 | \$ 990.00   |
| Whitworth, Kylie | 24-Apr-12 | Preparation of the AGUD initial management information request list.   | 2.0   | \$550 | \$ 1,100.00 |
| Peterson, James  | 24-Apr-12 | Analysis of relevant Dalkia/AGUD data on IntraLinks website, including review of original investment memorandum documents.   | 2.4   | \$550 | \$ 1,320.00 |
| Berg, Antony     | 24-Apr-12 | Analyze and review of commercial diligence prepared for PODS.  | 2.5   | \$695 | \$ 1,737.50 |
| Juckes, Daniel   | 24-Apr-12 | Preparation of information request list for Jjill.   | 2.9   | \$550 | \$ 1,595.00 |
| Whitworth, Kylie | 24-Apr-12 | Continuation of review of background material on AGUD.   | 3.0   | \$550 | \$ 1,650.00 |
| Juckes, Daniel   | 25-Apr-12 | Preparation of VC information request list.  | 0.4   | \$550 | \$ 220.00   |
| Harrower, Andrew | 25-Apr-12 | On-boarding of new team members by providing them with the appropriate internal and external contacts needed for their respective workstreams and assets that they are working on. | 0.5   | \$550 | \$ 275.00   |
| Fletcher, David  | 25-Apr-12 | Review of updated list of population of assets for various companies.  | 0.5   | \$950 | \$ 475.00   |
| Williams, Gareth | 25-Apr-12 | Amend and agree assets to review with C. Combs (Arcapita).   | 0.9   | \$840 | \$ 756.00   |
| Harrower, Andrew | 25-Apr-12 | Summarizing and documenting our initial views on all assets using information provided and considered to date.   | 2.9   | \$550 | \$ 1,595.00 |

## EXHIBIT D2

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Harrower, Andrew | 25-Apr-12 | Refinement and distribution of internal scorecard document to workstream leaders to generate an estimated timetable to completion by asset.     | 2.1   | \$550 | \$ 1,155.00 |
| Barton, Ashley   | 25-Apr-12 | Analysis on PODS forecast model on a consolidated and divisional basis income statement.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 25-Apr-12 | Continue analysis on PODS forecast model on a consolidated and divisional basis income statement.   | 3.1   | \$405 | \$ 1,255.50 |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Lusail.          | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Riffa Views.     | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Bahrain Bay I.   | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Bahrain Bay II.  | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Head Office.     | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - AEIY I.          | 0.3   | \$550 | \$ 165.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - AEID II.         | 0.3   | \$550 | \$ 165.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Arc Japan.       | 0.4   | \$550 | \$ 220.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - Lux Res Dev.     | 0.4   | \$550 | \$ 220.00   |
| Lysenko, Karol   | 25-Apr-12 | Preparation of a summary analysis of external and internal valuations, current carrying value on in-scope real estate assets - CEE Residential. | 0.4   | \$550 | \$ 220.00   |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Peterson, James      | 25-Apr-12   | Discussion between R. Booth, J. Peterson, K. Whitworth, S. Ferris (all KPMG) on information request list for infrastructure assets being reviewed (AGUD, Freightliner, Mobay, Honiton and Viridian). | 1.2          | \$550       | \$ 660.00     |
| Booth, Richard       | 25-Apr-12   | Discussion between R. Booth, J. Peterson, K. Whitworth, S. Ferris (all KPMG) on information request list for infrastructure assets being reviewed (AGUD, Freightliner, Mobay, Honiton and Viridian). | 1.2          | \$695       | \$ 834.00     |
| Ferris, Steven       | 25-Apr-12   | Discussion between R. Booth, J. Peterson, K. Whitworth, S. Ferris (all KPMG) on information request list for infrastructure assets being reviewed (AGUD, Freightliner, Mobay, Honiton and Viridian). | 1.2          | \$550       | \$ 660.00     |
| Whitworth, Kylie     | 25-Apr-12   | Discussion between R. Booth, J. Peterson, K. Whitworth, S. Ferris (all KPMG) on information request list for infrastructure assets being reviewed (AGUD, Freightliner, Mobay, Honiton and Viridian). | 1.2          | \$550       | \$ 660.00     |
| Berg, Antony         | 25-Apr-12   | High level review of PODS forecast model before providing instruction to A. Barton (KPMG).   | 1.2          | \$695       | \$ 834.00     |
| Berg, Antony         | 25-Apr-12   | Prepare detailed summary of information request list with explanations relating to PODS.   | 1.8          | \$695       | \$ 1,251.00   |
| Berg, Antony         | 25-Apr-12   | Prepare detailed summary of information request list with explanations relating to Tensar.   | 1.8          | \$695       | \$ 1,251.00   |
| Peterson, James      | 25-Apr-12   | Review and document relevant Dalkia / AGUD data on IntraLinks website.   | 1.8          | \$550       | \$ 990.00     |
| Borkowska, Alexandra | 26-Apr-12   | Discussion with J. Peterson, R. Booth, and A. Borkowska (all KPMG) regarding infrastructure assets, and discussing future workflows.   | 0.5          | \$405       | \$ 202.50     |
| Peterson, James      | 26-Apr-12   | Discussion with J. Peterson, R. Booth, and A. Borkowska (all KPMG) regarding infrastructure assets, and discussing future workflows.   | 0.5          | \$550       | \$ 275.00     |
| Booth, Richard       | 26-Apr-12   | Discussion with J. Peterson, R. Booth, and A. Borkowska (all KPMG) regarding infrastructure assets, and discussing future workflows.   | 0.5          | \$695       | \$ 347.50     |
| Booth, Richard       | 26-Apr-12   | Review and analysis of background information for Falcon/Mobay.  | 0.7          | \$695       | \$ 486.50     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew | 26-Apr-12   | Preparing for, and structuring, the weekly team meetings to discuss both business plan review and valuation methodology, and to update on project management issues.      | 0.8          | \$550       | \$ 440.00     |
| Harrower, Andrew | 26-Apr-12   | Onboarding team members by establishing and communicating appropriate procedures for time reporting to enable accurate billing in compliance with retention requirements. | 0.9          | \$550       | \$ 495.00     |
| Barton, Ashley   | 26-Apr-12   | Analysis on PODS forecast model on a consolidated and divisional basis income statement.  | 0.9          | \$405       | \$ 364.50     |
| Harrower, Andrew | 26-Apr-12   | Draft correspondence to the team regarding scope updates and go-forward procedures as it relates to the new assets.   | 1.1          | \$550       | \$ 605.00     |
| Booth, Richard   | 26-Apr-12   | Preparation of infrastructure asset company review timetables.  | 1.2          | \$695       | \$ 834.00     |
| Williams, Gareth | 26-Apr-12   | Review of and circulate information request lists to C. Combs and G. Balaratnam (both Arcapita).  | 1.9          | \$840       | \$ 1,596.00   |
| Marvin, Douglas  | 26-Apr-12   | Reviewing new Real estate assets (wave two) and information received.   | 2.0          | \$550       | \$ 1,100.00   |
| Harrower, Andrew | 26-Apr-12   | Review of all initial information request submissions sent by workstream leaders, by asset, to ensure consistency and inclusiveness.                                      | 2.3          | \$550       | \$ 1,265.00   |
| Brough, Robbie   | 26-Apr-12   | Engagement planning analysis based upon a review of the engagement scope and assisting with the preparation of timetable and budget files.                                | 2.7          | \$405       | \$ 1,093.50   |
| Barton, Ashley   | 26-Apr-12   | Analysis on PODS forecast model on a consolidated and divisional basis income statement.  | 3.9          | \$405       | \$ 1,579.50   |
| Barton, Ashley   | 26-Apr-12   | Continue analysis on PODS forecast model on a consolidated and divisional basis income statement.   | 3.9          | \$405       | \$ 1,579.50   |
| Peterson, James  | 26-Apr-12   | Preparation of key issues and background summary document for use in background section of the valuations report regarding Honiton Asset.                                 | 0.5          | \$550       | \$ 275.00     |
| Barton, Ashley   | 26-Apr-12   | Discussion with A. Berg (KPMG) on PODS forecast model analysis.   | 0.8          | \$405       | \$ 324.00     |
| Berg, Antony     | 26-Apr-12   | Discussion with A. Barton (KPMG) on PODS forecast model analysis.   | 0.8          | \$695       | \$ 556.00     |

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|----------------------|-------------|---|--------------|-------------|---------------|
| Harris, David        | 26-Apr-12   | Review of Bijoux Turner historical financial information.   | 1.0          | \$840       | \$ 840.00     |
| Harris, David        | 26-Apr-12   | Review of 3PD historical financial information.   | 1.0          | \$840       | \$ 840.00     |
| Harris, David        | 26-Apr-12   | Review of Varel historical financial information.   | 1.0          | \$840       | \$ 840.00     |
| Borkowska, Alexandra | 26-Apr-12   | Review of initial documentation submitted by Arcapita Bank regarding AGUD assets.   | 1.2          | \$405       | \$ 486.00     |
| Peterson, James      | 26-Apr-12   | Review of IntraLinks website and data relevant to Honiton.  | 1.5          | \$550       | \$ 825.00     |
| Lysenko, Karol       | 26-Apr-12   | Preparation of a summary information sheet on Idhasoft with the analysis of business, entry valuations, recent financial performance, exit assumptions based on information downloaded from the dataroom. | 1.7          | \$550       | \$ 935.00     |
| Lysenko, Karol       | 26-Apr-12   | Preparation of a summary information sheet on Polygel with the analysis of business, entry valuations, recent financial performance, exit assumptions based on information downloaded from the dataroom.  | 1.7          | \$550       | \$ 935.00     |
| Lysenko, Karol       | 26-Apr-12   | High level review and download of information available in the dataroom on Polygel.   | 1.8          | \$550       | \$ 990.00     |
| Berg, Antony         | 26-Apr-12   | Analyze and review of commercial diligence prepared for Tensar.   | 1.8          | \$695       | \$ 1,251.00   |
| Lysenko, Karol       | 26-Apr-12   | High level review and download of information available in the dataroom on Idhasoft.  | 1.9          | \$550       | \$ 1,045.00   |
| Whitworth, Kylie     | 26-Apr-12   | Continuation of review of background material on AGUD.  | 2.5          | \$550       | \$ 1,375.00   |
| Fletcher, David      | 27-Apr-12   | Call with P. Richards, B. Douton (both Rothschild) to discuss KPMG valuation timetable.   | 0.3          | \$950       | \$ 285.00     |
| Harrower, Andrew     | 27-Apr-12   | Preparation of an update on engagement planning to be presented during the next team meeting.   | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony         | 27-Apr-12   | Meeting between A Barton and A Berg (both KPMG) to discuss ongoing analysis and split out of company work.  | 0.5          | \$695       | \$ 347.50     |
| Barton, Ashley       | 27-Apr-12   | Meeting between A Barton and A Berg (both KPMG) to discuss ongoing analysis and split out of company work.  | 0.5          | \$405       | \$ 202.50     |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Butani, Anish    | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony     | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley   | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$405 | \$ 202.50 |
| Harris, David    | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$840 | \$ 420.00 |
| Williams, Gareth | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$840 | \$ 420.00 |
| Peterson, James  | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Jukes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$550 | \$ 275.00 |

## EXHIBIT D2

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| O'Neill, Jane    | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$695 | \$ 347.50 |
| Khoo, Kian Huat  | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$550 | \$ 275.00 |
| Whitworth, Kylie | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$550 | \$ 275.00 |
| Mueller, Natalja | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$550 | \$ 275.00 |
| Booth, Richard   | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$695 | \$ 347.50 |
| Brough, Robbie   | 27-Apr-12 | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5   | \$405 | \$ 202.50 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Juckes, Daniel       | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$550       | \$ 275.00     |
| Gray, William        | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$550       | \$ 275.00     |
| Marvin, Douglas      | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$550       | \$ 275.00     |
| Borkowska, Alexandra | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$405       | \$ 202.50     |
| Lawrence, Jason      | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$840       | \$ 420.00     |
| Harrower, Andrew     | 27-Apr-12   | Team meeting with A. Harrower, N. Mueller, R. Brough, D. Harris, K. Kian Huat, G. Williams, J. O'Neill, A. Butani, A. Barton, A. Borkowska, R. Booth, A. Berg, D. Juckes, J. Lawrence, D. Marvin, J. Peterson and W. Gray (all KPMG) to go-forward procedures, scorecards and progress against initial timetable. | 0.5          | \$550       | \$ 275.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lawrence, Jason  | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 0.5          | \$840       | \$ 420.00     |
| Macauley, Philip | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 0.5          | \$840       | \$ 420.00     |
| Harrower, Andrew | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 1.0          | \$550       | \$ 550.00     |
| Fletcher, David  | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 1.0          | \$950       | \$ 950.00     |
| Williams, Gareth | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 1.0          | \$840       | \$ 840.00     |
| Marvin, Douglas  | 27-Apr-12   | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 1.0          | \$550       | \$ 550.00     |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| McPhee, Douglas      | 27-Apr-12 | Discussion between A. Harrower, D. Fletcher, G. Williams, D. McPhee, D. Marvin, P. Macauley (all KPMG) regarding information received, strategy, key issues and high level view of the real estate assets. Note: J. Lawrence and P. Macauley participated for 0.5 hrs of the 1.0 hr meeting. | 1.0   | \$950 | \$ 950.00   |
| Harrower, Andrew     | 27-Apr-12 | Addressing questions related to scorecard submissions, considering initial scorecard submissions received.   | 0.9   | \$550 | \$ 495.00   |
| Juckes, Daniel       | 27-Apr-12 | Completion of Jjill Score Card.  | 1.5   | \$550 | \$ 825.00   |
| Borkowska, Alexandra | 27-Apr-12 | Preparation for Team meeting to discuss go-forward procedures, scorecards and progress against initial timetable.  | 0.5   | \$405 | \$ 202.50   |
| Lawrence, Jason      | 27-Apr-12 | Preparation for Team meeting to discuss go-forward procedures, scorecards and progress against initial timetable.  | 0.5   | \$840 | \$ 420.00   |
| Harrower, Andrew     | 27-Apr-12 | On-boarding of new team members including briefing them and introducing them to the data sources available.  | 1.1   | \$550 | \$ 605.00   |
| Booth, Richard       | 27-Apr-12 | Review and analysis of background information for Freightliner assets.   | 1.5   | \$695 | \$ 1,042.50 |
| Booth, Richard       | 27-Apr-12 | Review and analysis of background information in connection with Honiton assets.   | 1.6   | \$695 | \$ 1,112.00 |
| Booth, Richard       | 27-Apr-12 | Review and analysis of background information in connection with Dalkia assets.  | 2.1   | \$695 | \$ 1,459.50 |
| Fletcher, David      | 27-Apr-12 | Review of company valuation document for 18 major assets.  | 2.7   | \$950 | \$ 2,565.00 |
| Barton, Ashley       | 27-Apr-12 | Analysis on PODS forecast model on a consolidated and divisional basis cash flow.  | 3.9   | \$405 | \$ 1,579.50 |
| Peterson, James      | 27-Apr-12 | Review of documentation on file and on IntraLinks, along with preparation of key issues and background summary document for use in background section of the valuations report for Honiton.  | 1.0   | \$550 | \$ 550.00   |
| Harris, David        | 27-Apr-12 | Review of Polygel Technologies historical financial information.   | 1.0   | \$840 | \$ 840.00   |
| Harris, David        | 27-Apr-12 | Review of Idhasoft historical financial information.   | 1.0   | \$840 | \$ 840.00   |
| Peterson, James      | 27-Apr-12 | Review of management information and financial data in connection with Honiton.  | 1.5   | \$550 | \$ 825.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 27-Apr-12 | Review of contracts submitted by Arcapita Bank regarding AGUD assets.  | 1.6   | \$405 | \$ 648.00   |
| Berg, Antony         | 27-Apr-12 | Prepare internal scorecard for Tensar and estimated timetable.   | 2.2   | \$695 | \$ 1,529.00 |
| Berg, Antony         | 27-Apr-12 | Continue to prepare internal scorecard for Tensar and estimated timetable.   | 1.7   | \$695 | \$ 1,181.50 |
| Borkowska, Alexandra | 27-Apr-12 | Review of documentation submitted by Arcapita Bank regarding Viridian assets.  | 2.1   | \$405 | \$ 850.50   |
| Borkowska, Alexandra | 27-Apr-12 | Continuation of review of initial documentation submitted by Arcapita Bank regarding AGUD assets.  | 3.1   | \$405 | \$ 1,255.50 |
| Lau, Christopher     | 27-Apr-12 | Background research on the assets, researching through the fundamental issues of the industry in connection with Viridian.   | 3.8   | \$305 | \$ 1,159.00 |
| Lau, Christopher     | 27-Apr-12 | Continue to do background research on the assets, researching through the fundamental issues of the industry in connection with Viridian.  | 0.2   | \$305 | \$ 61.00    |
| Harrower, Andrew     | 30-Apr-12 | Call on KPMG process to date with D. Fletcher, A. Harrower, G. Williams (KPMG) M. Rosenthal (Gibson Dunn), B. McCabe, C. Combs, R. James, M. Chowdhury (Arcapita) and L. Hirsch (A&M). | 0.2   | \$550 | \$ 110.00   |
| Fletcher, David      | 30-Apr-12 | Call on KPMG process to date with D. Fletcher, A. Harrower, G. Williams (KPMG) M. Rosenthal (Gibson Dunn), B. McCabe, C. Combs, R. James, M. Chowdhury (Arcapita) and L. Hirsch (A&M). | 0.2   | \$950 | \$ 190.00   |
| Williams, Gareth     | 30-Apr-12 | Call on KPMG process to date with D. Fletcher, A. Harrower, G. Williams (KPMG) M. Rosenthal (Gibson Dunn), B. McCabe, C. Combs, R. James, M. Chowdhury (Arcapita) and L. Hirsch (A&M). | 0.2   | \$840 | \$ 168.00   |
| Williams, Gareth     | 30-Apr-12 | Call with C. Combs and B. McCabe (both Arcapita) and D. Fletcher (KPMG) to discuss access to deal teams / information requests.  | 0.3   | \$840 | \$ 252.00   |
| Fletcher, David      | 30-Apr-12 | Call with C. Combs and B. McCabe (both Arcapita) and G. Williams (KPMG) to discuss access to deal teams / information requests.  | 0.3   | \$950 | \$ 285.00   |
| Fletcher, David      | 30-Apr-12 | Preparation for call with advisers to discuss KPMG valuation progress (Rothschild / Company / Gibson Dunn).  | 0.3   | \$950 | \$ 285.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Juckes, Daniel   | 30-Apr-12 | Meeting with A. Berg, J. O'Neill, D. Juckes, K. Kian and A. Barton (all KPMG) to discuss and plan new PE and VC assets in scope.  | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony     | 30-Apr-12 | Meeting with A. Berg, J. O'Neill, D. Juckes, K. Kian and A. Barton (all KPMG) to discuss and plan new PE and VC assets in scope.  | 0.3   | \$695 | \$ 208.50 |
| O'Neill, Jane    | 30-Apr-12 | Meeting with A. Berg, J. O'Neill, D. Juckes, K. Kian and A. Barton (all KPMG) to discuss and plan new PE and VC assets in scope.  | 0.3   | \$695 | \$ 208.50 |
| Barton, Ashley   | 30-Apr-12 | Meeting with A. Berg, J. O'Neill, D. Juckes, K. Kian and A. Barton (all KPMG) to discuss and plan new PE and VC assets in scope.  | 0.3   | \$405 | \$ 121.50 |
| Khoo, Kian Huat  | 30-Apr-12 | Meeting with A. Berg, J. O'Neill, D. Juckes, K. Kian and A. Barton (all KPMG) to discuss and plan new PE and VC assets in scope.  | 0.3   | \$550 | \$ 165.00 |
| Butani, Anish    | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.2   | \$550 | \$ 110.00 |
| Berg, Antony     | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.2   | \$695 | \$ 139.00 |
| Macauley, Philip | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.2   | \$840 | \$ 168.00 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Whitworth, Kylie     | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$550 \$    | 220.00        |
| Borkowska, Alexandra | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$405 \$    | 162.00        |
| Harrower, Andrew     | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$550 \$    | 220.00        |
| Barton, Ashley       | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$405 \$    | 162.00        |

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| Name            | Date      | Description   | Hours | Rate     | Amount |
|-----------------|-----------|---|-------|----------|--------|
| Juckes, Daniel  | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 \$ | 220.00 |
| Harris, David   | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$840 \$ | 336.00 |
| Marvin, Douglas | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 \$ | 220.00 |
| Peterson, James | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 \$ | 220.00 |

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| <b>Name</b>     | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|--|--------------|-------------|---------------|
| O'Neill, Jane   | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Jukes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$695 \$    | 278.00        |
| Lysenko, Karol  | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Jukes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$550 \$    | 220.00        |
| Khoo, Kian Huat | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Jukes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$550 \$    | 220.00        |
| Brough, Robbie  | 30-Apr-12   | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Jukes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4          | \$405 \$    | 162.00        |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Booth, Richard   | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$695 | \$ 278.00 |
| Ferris, Steven   | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 | \$ 220.00 |
| Gray, William    | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 | \$ 220.00 |
| Keley, Steven    | 30-Apr-12 | Team process and coordination meeting to discuss key issues and progress, with A. Harrower D. Marvin, W. Gray, P. Macauley, J. Peterson, R. Booth, K. Lysenko, D. Juckes, A. Berg, A. Butani, A. Clark, R. Brough, J. O'Neill, K. Kian Huat, A Barton, A. Borkowska, S. Keley. K. Whitworth, D Harris, S. Ferris (all KPMG). Note: P. Macauley, A. Berg, and A. Butani only participated for 0.2 hrs. | 0.4   | \$550 | \$ 220.00 |
| Harrower, Andrew | 30-Apr-12 | Call to set up deal team meetings with D. Harris, A. Harrower and A. Berg (all KPMG) and B. McCabe, C. Combs, S. Balaratnam (all Arcapita).   | 0.6   | \$550 | \$ 330.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Harris, David    | 30-Apr-12 | Call to set up deal team meetings with D. Harris, A. Harrower and A. Berg (all KPMG) and B. McCabe, C. Combs, S. Balaratnam (all Arcapita).     | 0.6   | \$840 | \$ 504.00   |
| Berg, Antony     | 30-Apr-12 | Call to set up deal team meetings with D. Harris, A. Harrower and A. Berg (all KPMG) and B. McCabe, C. Combs, S. Balaratnam (all Arcapita).     | 0.6   | \$695 | \$ 417.00   |
| Harrower, Andrew | 30-Apr-12 | Preparing summary document setting out our availability for team meetings and sending to the company.   | 0.7   | \$550 | \$ 385.00   |
| Fletcher, David  | 30-Apr-12 | Review of Real Estate portfolio background information.   | 0.7   | \$950 | \$ 665.00   |
| Harrower, Andrew | 30-Apr-12 | On-boarding of new team members from other KPMG member firms.   | 0.8   | \$550 | \$ 440.00   |
| Williams, Gareth | 30-Apr-12 | Participation in weekly call regarding KPMG progress with Arcapita, Gibson Dunn, A&M and Rothschild.  | 0.8   | \$840 | \$ 672.00   |
| Berg, Antony     | 30-Apr-12 | Arranging and setting up of meetings between Arcapita deal teams and KPMG in order to collect information and responses for valuation purposes. | 1.0   | \$695 | \$ 695.00   |
| Booth, Richard   | 30-Apr-12 | Prepare and draft infrastructure asset timeline plan.   | 1.0   | \$695 | \$ 695.00   |
| Harrower, Andrew | 30-Apr-12 | Preparation and structuring of team planning meetings to discuss both business plan review and valuation methodology.                           | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew | 30-Apr-12 | On-boarding of new team members involving the sharing of information sources, .   | 1.3   | \$550 | \$ 715.00   |
| Harrower, Andrew | 30-Apr-12 | Review of information request lists for all assets prior to sending to management and deal teams.   | 2.2   | \$550 | \$ 1,210.00 |
| Williams, Gareth | 30-Apr-12 | Review of available information for US PE, Infrastructure, and Real Estate assets in advance of calls with Gibson Dunn, Arcapita, and A&M.      | 3.3   | \$840 | \$ 2,772.00 |
| Berg, Antony     | 30-Apr-12 | Review of key valuation driver information relating to the Tensar assets.   | 0.3   | \$695 | \$ 208.50   |
| Peterson, James  | 30-Apr-12 | Review of Freightliner documentation and further review of March 12 historical data.  | 0.6   | \$550 | \$ 330.00   |
| Lysenko, Karol   | 30-Apr-12 | Review and assisting with the drafting of an information request lists for real estate assets.  | 1.0   | \$550 | \$ 550.00   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja | 30-Apr-12 | Initial data review and preparation for 3PD assets.   | 1.0   | \$550 | \$ 550.00   |
| Lysenko, Karol   | 30-Apr-12 | Review of information available in the data room on UK Senior Living I.   | 1.4   | \$550 | \$ 770.00   |
| Keley, Steven    | 30-Apr-12 | Meeting to discuss strategy and planning for the US venture capital assets with D. Harris, K. Kian Huat and S. Keley (all KPMG). K. Kian Huat left after 0.5 hours. | 1.0   | \$550 | \$ 550.00   |
| Harris, David    | 30-Apr-12 | Meeting to discuss strategy and planning for the US venture capital assets with D. Harris, K. Kian Huat and S. Keley (all KPMG). K. Kian Huat left after 0.5 hours. | 1.0   | \$840 | \$ 840.00   |
| Khoo, Kian Huat  | 30-Apr-12 | Meeting to discuss strategy and planning for the US venture capital assets with D. Harris, K. Kian Huat and S. Keley (all KPMG). K. Kian Huat left after 0.5 hours. | 0.5   | \$550 | \$ 275.00   |
| Lysenko, Karol   | 30-Apr-12 | Review of information available in the data room on Sunrise IV (Fountains).   | 1.1   | \$550 | \$ 605.00   |
| Keley, Steven    | 30-Apr-12 | Review of initial VC fund information.  | 1.1   | \$550 | \$ 605.00   |
| Juckes, Daniel   | 30-Apr-12 | Initial data room review in connection with Bijoux Turner.  | 1.2   | \$550 | \$ 660.00   |
| Lysenko, Karol   | 30-Apr-12 | Review of information available in the data room on Arcapita Real Estate Income Fund.   | 1.2   | \$550 | \$ 660.00   |
| O'Neill, Jane    | 30-Apr-12 | Review of Idhasoft documents and information.   | 1.2   | \$695 | \$ 834.00   |
| Peterson, James  | 30-Apr-12 | Review of Honiton model and preparation of model review document.   | 1.3   | \$550 | \$ 715.00   |
| Lysenko, Karol   | 30-Apr-12 | Review of information available in the data room on Arcapita European Industrial Development I.   | 1.3   | \$550 | \$ 715.00   |
| O'Neill, Jane    | 30-Apr-12 | Review of Varel documents.  | 1.8   | \$695 | \$ 1,251.00 |
| Peterson, James  | 30-Apr-12 | Review of Falcon Mobay information and preparation of background summary document as part of fieldwork.   | 1.9   | \$550 | \$ 1,045.00 |
| Juckes, Daniel   | 30-Apr-12 | Review the investment papers for Bijoux and the commercial background of the business and financial information provided.   | 2.1   | \$550 | \$ 1,155.00 |
| Mueller, Natalja | 30-Apr-12 | Initial data review and preparation on Bijoux Turner.   | 2.5   | \$550 | \$ 1,375.00 |
| Berg, Antony     | 30-Apr-12 | Review of background information and internal KPMG prepared information on asset in connection with 3PD.  | 2.5   | \$695 | \$ 1,737.50 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 30-Apr-12 | Continuation of review of documentation submitted by Arcapita Bank regarding Viridian assets.   | 3.2   | \$405 | \$ 1,296.00 |
| Borkowska, Alexandra | 30-Apr-12 | Research and analysis of publicly available documentation in connection with the Viridian (i.e. HY Bond Prospectus, Debtwire, Mergermarket and relevant media articles) to obtain further background details. | 3.7   | \$405 | \$ 1,498.50 |
| Barton, Ashley       | 30-Apr-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the 3PD business.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 30-Apr-12 | Continue an analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the 3PD business.   | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 30-Apr-12 | Review of Business Plan and other dataroom documents including company presentations for Varel.   | 3.1   | \$550 | \$ 1,705.00 |
| Khoo, Kian Huat      | 30-Apr-12 | Review of Business Plan and other dataroom documents including company presentations for US and India venture capital assets  | 3.1   | \$550 | \$ 1,705.00 |
| Davidson, Philip     | 1-May-12  | Review progress and status of valuations in capacity as consultation partner.   | 0.2   | \$950 | \$ 190.00   |
| Fletcher, David      | 1-May-12  | Review of valuation analysis and progress for all assets.   | 1.9   | \$950 | \$ 1,805.00 |
| Fletcher, David      | 1-May-12  | Preparation for and participation in weekly status update call with Arcapita, KPMG, Rothschild, Gibson Dunn & Crutcher, Alvarez & Marsal.   | 1.1   | \$950 | \$ 1,045.00 |
| Whitworth, Kylie     | 1-May-12  | Review of information gathered to date for the Dalkia asset.  | 0.2   | \$550 | \$ 110.00   |
| Lysenko, Karol       | 1-May-12  | Review of newly available information on the data room in search for information on CEPL and real estate assets.  | 0.2   | \$550 | \$ 110.00   |
| Booth, Richard       | 1-May-12  | Discussion with J. Peterson (KPMG) regarding deal team conversation about Freightliner.   | 0.3   | \$695 | \$ 208.50   |
| Peterson, James      | 1-May-12  | Discussion with R. Booth (KPMG) regarding deal team conversation about Freightliner.  | 0.3   | \$550 | \$ 165.00   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date     | Description  | Hours | Rate  | Amount    |
|----------------------|----------|--|-------|-------|-----------|
| Borkowska, Alexandra | 1-May-12 | Briefing by KPMG Valuations team on their views of the progress of construction of assets, further detail on company operations and any issues arising with A. Borkowska and K. Whitworth (both KPMG). | 0.4   | \$405 | \$ 162.00 |
| Berg, Antony         | 1-May-12 | Meeting with D. Juckes (KPMG) regarding Bijoux initial briefing and overview of data room information.   | 0.4   | \$695 | \$ 278.00 |
| Juckes, Daniel       | 1-May-12 | Meeting with A. Berg (KPMG) regarding Bijoux initial briefing and overview of data room information.   | 0.4   | \$550 | \$ 220.00 |
| Ferris, Steven       | 1-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to discuss Falcon / MoBay.   | 0.5   | \$550 | \$ 275.00 |
| Peterson, James      | 1-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to discuss Falcon / MoBay.   | 0.5   | \$550 | \$ 275.00 |
| Borkowska, Alexandra | 1-May-12 | Review information relating to the Viridian asset.   | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony         | 1-May-12 | Discussion between A. Berg and A. Barton (both KPMG) about questions regarding the PODS business model and preparation for management meeting.   | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley       | 1-May-12 | Discussion between A. Berg and A. Barton (both KPMG) about questions regarding the PODS business model and preparation for management meeting.   | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony         | 1-May-12 | Analyze and review outcome from meeting discussion on Tensar.  | 0.6   | \$695 | \$ 417.00 |
| Harrower, Andrew     | 1-May-12 | Arranging and reviewing team planning meetings.  | 0.6   | \$550 | \$ 330.00 |
| Harrower, Andrew     | 1-May-12 | Obtaining, reviewing and sending compliance materials to the valuations team.  | 0.6   | \$550 | \$ 330.00 |
| Harrower, Andrew     | 1-May-12 | Follow up on scorecard reviews for each asset with workstream leaders.   | 0.7   | \$550 | \$ 385.00 |
| Juckes, Daniel       | 1-May-12 | Analysis of historic financial information relating to the Bijoux Turner asset.  | 0.7   | \$550 | \$ 385.00 |
| Harrower, Andrew     | 1-May-12 | Briefing new team members and the preparation of background files in the dataroom to assist with the on-boarding process.  | 0.9   | \$550 | \$ 495.00 |
| Juckes, Daniel       | 1-May-12 | Review of capital and debt structure relating to the Bijoux Turner asset.  | 0.9   | \$550 | \$ 495.00 |
| Keley, Steven        | 1-May-12 | Review of background and initial information available relating to the Intellex asset.   | 0.9   | \$550 | \$ 495.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Butani, Anish    | 1-May-12 | Meeting between R. Booth and A. Butani (both KPMG) and T. Johnsen and M. Van Daele (both Arcapita) to information requirements for Freightliner.   | 1.0   | \$550 | \$ 550.00 |
| Booth, Richard   | 1-May-12 | Meeting between R. Booth and A. Butani (both KPMG) and T. Johnsen and M. Van Daele (both Arcapita) to information requirements for Freightliner.   | 1.0   | \$695 | \$ 695.00 |
| Butani, Anish    | 1-May-12 | Meeting between R. Booth and A. Butani (both KPMG) and T. Johnsen and M. Van Daele (both Arcapita) to information requirements for Viridian.   | 1.0   | \$550 | \$ 550.00 |
| Booth, Richard   | 1-May-12 | Meeting between R. Booth and A. Butani (both KPMG) and T. Johnsen and M. Van Daele (both Arcapita) to information requirements for Viridian.   | 1.0   | \$695 | \$ 695.00 |
| Berg, Antony     | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$550 | \$ 550.00 |
| Harris, David    | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$840 | \$ 840.00 |
| Juckes, Daniel   | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$550 | \$ 550.00 |

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Arcapita Bank B.S.C. (c)  
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| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Khoo, Kian Huat  | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane    | 1-May-12 | Initial call with Tensar deal team to discuss various information. Participants include D. Harris, A. Berg, D. Juckes, K. Huat, N. Mueller, J. O'Neill (all KPMG) and B. Lundstrum, S. Croft and M. Graham (all Arcapita). | 1.0   | \$695 | \$ 695.00 |
| Berg, Antony     | 1-May-12 | Review information in preparation for Tensar discussion with deal team.  | 1.0   | \$695 | \$ 695.00 |
| Harrower, Andrew | 1-May-12 | Briefing new team members, in the overseas offices, and introducing them to the data sources available.  | 1.1   | \$550 | \$ 605.00 |
| Williams, Gareth | 1-May-12 | Preparation for and participation in weekly update call with Arcapita, KPMG, Rothschild, GD, A&M.  | 1.1   | \$840 | \$ 924.00 |
| Ferris, Steven   | 1-May-12 | Conference call with Arcapita deal team in Atlanta to discuss the investment status of Falcon / MoBay infrastructure asset. Participants include R. Booth, J. Peterson and S. Ferris (all KPMG), and B. McCabe (Arcapita). | 1.1   | \$550 | \$ 605.00 |
| Booth, Richard   | 1-May-12 | Conference call with Arcapita deal team in Atlanta to discuss the investment status of Falcon / MoBay infrastructure asset. Participants include R. Booth, J. Peterson and S. Ferris (all KPMG), and B. McCabe (Arcapita). | 1.1   | \$695 | \$ 764.50 |
| Peterson, James  | 1-May-12 | Conference call with Arcapita deal team in Atlanta to discuss the investment status of Falcon / MoBay infrastructure asset. Participants include R. Booth, J. Peterson and S. Ferris (all KPMG), and B. McCabe (Arcapita). | 1.1   | \$550 | \$ 605.00 |
| Brough, Robbie   | 1-May-12 | Collation and analysis of public information for Bijoux Ternier using tools such as Debtwire, Mergermarket, Factiva.   | 1.4   | \$405 | \$ 567.00 |
| Lysenko, Karol   | 1-May-12 | Review of historical monthly net operating income information for the Sunrise IV assets (Fountains).   | 1.2   | \$550 | \$ 660.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date     | Description   | Hours | Rate  | Amount      |
|----------------------|----------|---|-------|-------|-------------|
| Harrower, Andrew     | 1-May-12 | Updating and circulating planning memo regarding deal team meeting timings for each asset.  | 1.3   | \$550 | \$ 715.00   |
| Keley, Steven        | 1-May-12 | Review of background and initial information available relating to the Aspen Aerogels asset.  | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel       | 1-May-12 | Preparation of information request list relating to the Bijoux Turner asset.  | 1.6   | \$550 | \$ 880.00   |
| Keley, Steven        | 1-May-12 | Review of background and initial information available relating to the CardioMEMS asset.  | 1.6   | \$550 | \$ 880.00   |
| Williams, Gareth     | 1-May-12 | Review of various company assets across the US Private Equity and Infrastructure workstreams.   | 1.4   | \$840 | \$ 1,176.00 |
| Harris, David        | 1-May-12 | Review of approach to business plan review and status for VC Portfolio India - AIGC I.  | 2.0   | \$840 | \$ 1,680.00 |
| O'Neill, Jane        | 1-May-12 | Initial review of 3PD documents and information.  | 2.1   | \$695 | \$ 1,459.50 |
| Peterson, James      | 1-May-12 | Review of Honiton model and preparation of model review document.   | 2.4   | \$550 | \$ 1,320.00 |
| Berg, Antony         | 1-May-12 | Analyze and review of key summary information on Bijoux including both KPMG prepared summaries and information prepared by management.  | 2.6   | \$695 | \$ 1,807.00 |
| Borkowska, Alexandra | 1-May-12 | Continuation of analysis of Viridian high yield deal document to obtain further understanding of the business.  | 2.9   | \$405 | \$ 1,174.50 |
| Lawrence, Jason      | 1-May-12 | Review information in preparation for CEPL kick off meeting on 2 May 2012 with Arcapita deal team.  | 1.0   | \$840 | \$ 840.00   |
| Brough, Robbie       | 1-May-12 | Briefing new team members involving the sharing of information sources with the valuations team.  | 3.2   | \$405 | \$ 1,296.00 |
| Borkowska, Alexandra | 1-May-12 | Continuation of research and analysis of publicly available documentation in connection with the Viridian (i.e. HY Bond Prospectus, Debtwire, Mergermarket and relevant media articles) to obtain further background details. | 3.4   | \$405 | \$ 1,377.00 |
| Juckes, Daniel       | 1-May-12 | Review of Data room information relating to the Bijoux Turner asset.  | 3.4   | \$550 | \$ 1,870.00 |
| Barton, Ashley       | 1-May-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the PODS asset.   | 3.9   | \$405 | \$ 1,579.50 |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Barton, Ashley   | 1-May-12    | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the 3PD asset.  | 3.9          | \$405       | \$ 1,579.50   |
| Khoo, Kian Huat  | 1-May-12    | Review of Business Plan and other data room documents including company presentations for the Varel asset.  | 3.2          | \$550       | \$ 1,760.00   |
| Khoo, Kian Huat  | 1-May-12    | Review of Business Plan and other data room documents including company presentations for the AIGC I asset.   | 2.3          | \$550       | \$ 1,265.00   |
| Lysenko, Karol   | 2-May-12    | Review of newly available information on the data room in search for information on CEPL and real estate assets.  | 0.2          | \$550       | \$ 110.00     |
| Lysenko, Karol   | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$550       | \$ 110.00     |
| Macauley, Philip | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$840       | \$ 168.00     |
| Lawrence, Jason  | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$840       | \$ 168.00     |
| Gray, William    | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$550       | \$ 110.00     |
| Lysenko, Karol   | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$550       | \$ 110.00     |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Macauley, Philip     | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$840       | \$ 168.00     |
| Lawrence, Jason      | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$840       | \$ 168.00     |
| Gray, William        | 2-May-12    | Kick-off meeting for the CEE Real Estate portfolio with the Arcapita deal team between J. Lawrence (KPMG), P. Macauley (KPMG), W. Gray (KPMG), K. Lysenko (KPMG), and S. Keith (Arcapita), J. Chuter (Arcapita), Ch. Aboulzelof (Arcapita). | 0.2          | \$550       | \$ 110.00     |
| Barton, Ashley       | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG).                                  | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony         | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG).                                  | 0.3          | \$695       | \$ 208.50     |
| Borkowska, Alexandra | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG).                                  | 0.3          | \$405       | \$ 121.50     |
| Brough, Robbie       | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG).                                  | 0.3          | \$405       | \$ 121.50     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Harris, David    | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$840       | \$ 252.00     |
| Harrower, Andrew | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Juckes, Daniel   | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Keley, Steven    | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Lysenko, Karol   | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Mueller, Natalja | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| O'Neill, Jane    | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$695       | \$ 208.50     |
| Williams, Gareth | 2-May-12    | Team meeting to discuss process and action plan with A. Barton, A. Berg, A. Borkowska, R. Brough, D. Harris, A. Harrower, D. Juckes, S. Keley, K. Lysenko, N. Mueller, J. O'Neill, G. Williams (all KPMG). | 0.3          | \$840       | \$ 252.00     |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Berg, Antony     | 2-May-12    | Discussion between J. O'Neil, A. Berg, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request. | 0.4          | \$695       | \$ 278.00     |
| Barton, Ashley   | 2-May-12    | Discussion between J. O'Neil, A. Berg, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request. | 0.4          | \$405       | \$ 162.00     |
| O'Neill, Jane    | 2-May-12    | Discussion between J. O'Neil, A. Berg, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request. | 0.4          | \$695       | \$ 278.00     |
| Juckes, Daniel   | 2-May-12    | Discussion between J. O'Neil, A. Berg, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request. | 0.4          | \$550       | \$ 220.00     |
| Mueller, Natalja | 2-May-12    | Discussion between J. O'Neil, A. Berg, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request. | 0.4          | \$550       | \$ 220.00     |
| Mueller, Natalja | 2-May-12    | Review PODS information in preparation for discussion regarding same.  | 0.3          | \$550       | \$ 165.00     |
| Barton, Ashley   | 2-May-12    | Review PODS information in preparation for discussion regarding same.  | 0.2          | \$405       | \$ 81.00      |
| Barton, Ashley   | 2-May-12    | Review questions regarding the 3PD business model and preparation for management meeting.  | 0.5          | \$405       | \$ 202.50     |
| Booth, Richard   | 2-May-12    | Call to discuss initial information request list for AGUD. Attendees: R Booth (KPMG), K Whitworth (KPMG), A Borkowska (KPMG) and N. Ansari (Arcapita).   | 0.6          | \$695       | \$ 417.00     |

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| Name                 | Date     | Description   | Hours | Rate  | Amount    |
|----------------------|----------|---|-------|-------|-----------|
| Whitworth, Kylie     | 2-May-12 | Call to discuss initial information request list for AGUD. Attendees: R Booth (KPMG), K Whitworth (KPMG), A Borkowska (KPMG) and N. Ansari (Arcapita).  | 0.6   | \$550 | \$ 330.00 |
| Borkowska, Alexandra | 2-May-12 | Call to discuss initial information request list for AGUD. Attendees: R Booth (KPMG), K Whitworth (KPMG), A Borkowska (KPMG) and N. Ansari (Arcapita).  | 0.6   | \$405 | \$ 243.00 |
| Harrower, Andrew     | 2-May-12 | Reviewing, updating, discussing and sending information requests to the company which is a necessary part of the Project Management scope.  | 0.7   | \$550 | \$ 385.00 |
| Juckes, Daniel       | 2-May-12 | Prepare KPMG Score card for the Bijoux Turner asset.  | 0.7   | \$550 | \$ 385.00 |
| Juckes, Daniel       | 2-May-12 | Discussion between J. O'Neil, L. Cameron, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request relating to the Bijoux Turner asset. | 0.7   | \$550 | \$ 385.00 |
| Cameron, Lewis       | 2-May-12 | Discussion between J. O'Neil, L. Cameron, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request relating to the Bijoux Turner asset. | 0.7   | \$305 | \$ 213.50 |
| O'Neill, Jane        | 2-May-12 | Discussion between J. O'Neil, L. Cameron, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request relating to the Bijoux Turner asset. | 0.7   | \$695 | \$ 486.50 |
| Mueller, Natalja     | 2-May-12 | Discussion between J. O'Neil, L. Cameron, A. Barton, D. Juckes and N. Mueller (all KPMG) on initial review of information received, on initial key consideration issues on business plan and valuation; and finalizing initial information request relating to the Bijoux Turner asset. | 0.7   | \$550 | \$ 385.00 |
| Borkowska, Alexandra | 2-May-12 | Update of background notes made on AGUD following overview of assets and latest status of the build with the Arcapita deal team.  | 0.8   | \$405 | \$ 324.00 |

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| Name            | Date     | Description   | Hours | Rate  | Amount    |
|-----------------|----------|---|-------|-------|-----------|
| Juckes, Daniel  | 2-May-12 | Review of valuations team information request relating to the Bijoux Terner asset.  | 0.9   | \$550 | \$ 495.00 |
| Keley, Steven   | 2-May-12 | Initial call with AIGC 1 deal team including D. Harris, J. O'Neill, S. Keley and K. Huat (all KPMG) and J. Huntz and R. Battin (both Arcapita)  | 0.9   | \$550 | \$ 495.00 |
| O'Neill, Jane   | 2-May-12 | Initial call with AIGC 1 deal team including D. Harris, J. O'Neill, S. Keley and K. Huat (all KPMG) and J. Huntz and R. Battin (both Arcapita)  | 0.9   | \$695 | \$ 625.50 |
| Khoo, Kian Huat | 2-May-12 | Initial call with AIGC 1 deal team including D. Harris, J. O'Neill, S. Keley and K. Huat (all KPMG) and J. Huntz and R. Battin (both Arcapita)  | 0.9   | \$550 | \$ 495.00 |
| Harris, David   | 2-May-12 | Initial call with AIGC 1 deal team including D. Harris, J. O'Neill, S. Keley and K. Huat (all KPMG) and J. Huntz and R. Battin (both Arcapita)  | 0.9   | \$840 | \$ 756.00 |
| Butani, Anish   | 2-May-12 | Call with Arcapita deal team to discuss its investment in Honiton. Participants include R. Booth, A. Butani and J. Peterson (all KPMG), M. Pollard and D. Richardson (both Arcapita). | 1.0   | \$550 | \$ 550.00 |
| Peterson, James | 2-May-12 | Call with Arcapita deal team to discuss its investment in Honiton. Participants include R. Booth, A. Butani and J. Peterson (all KPMG), M. Pollard and D. Richardson (both Arcapita). | 1.0   | \$550 | \$ 550.00 |
| Booth, Richard  | 2-May-12 | Call with Arcapita deal team to discuss its investment in Honiton. Participants include R. Booth, A. Butani and J. Peterson (all KPMG), M. Pollard and D. Richardson (both Arcapita). | 1.0   | \$695 | \$ 695.00 |
| Lysenko, Karol  | 2-May-12 | Preparation for the kick-off meetings with Arcapita deal teams for CEPL and Real Estate assets.   | 1.0   | \$550 | \$ 550.00 |
| Lysenko, Karol  | 2-May-12 | Draft notes from the kick-off meeting with Arcapita deal team regarding CEPL.   | 1.0   | \$550 | \$ 550.00 |
| Harris, David   | 2-May-12 | Initial call with AIGC 1 deal team, including D. Harris, J O'Neill, K. Huat and S. Keley (all KPMG) and R. Bhatia and Z. Ahmed (Arcapita).  | 1.1   | \$840 | \$ 924.00 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Keley, Steven    | 2-May-12    | Initial call with AIGC 1 deal team, including D. Harris, J O'Neill, K. Huat and S. Keley (all KPMG) and R. Bhatia and Z. Ahmed (Arcapita).  | 1.1          | \$550 \$    | 605.00        |
| O'Neill, Jane    | 2-May-12    | Initial call with AIGC 1 deal team, including D. Harris, J O'Neill, K. Huat and S. Keley (all KPMG) and R. Bhatia and Z. Ahmed (Arcapita).  | 1.1          | \$695 \$    | 764.50        |
| Khoo, Kian Huat  | 2-May-12    | Initial call with AIGC 1 deal team, including D. Harris, J O'Neill, K. Huat and S. Keley (all KPMG) and R. Bhatia and Z. Ahmed (Arcapita).  | 1.1          | \$550 \$    | 605.00        |
| Berg, Antony     | 2-May-12    | Review of detailed questions and assumptions from model review for the PODS assets.   | 1.2          | \$695 \$    | 834.00        |
| Peterson, James  | 2-May-12    | Review of Honiton historical trading, and Honiton model, updating Honiton historical trading summary.   | 1.4          | \$550 \$    | 770.00        |
| Harrower, Andrew | 2-May-12    | Briefing new team members involving the sharing of information sources with the valuations team, including the Poland team.   | 1.4          | \$550 \$    | 770.00        |
| Juckes, Daniel   | 2-May-12    | Review of financial and commercial DD reports relating to the Jjill assets.   | 1.0          | \$550 \$    | 550.00        |
| Brough, Robbie   | 2-May-12    | Continue to brief new team members involving the sharing of information sources with the valuations team, including the Bulgaria and Czech teams.   | 1.7          | \$405 \$    | 688.50        |
| Lysenko, Karol   | 2-May-12    | Kick-off meeting for CEPL with Arcapita deal team between J. Lawrence (KPMG), K. Lysenko (KPMG), J. Madden (Arcapita), M. Suarez (Arcapita), H. El-Khoury (Arcapita) to discuss historical performance and obtain deal team's view on the asset. recent developments and timeline for the preparation of the business plan. | 1.7          | \$550 \$    | 935.00        |
| Lawrence, Jason  | 2-May-12    | Kick-off meeting for CEPL with Arcapita deal team between J. Lawrence (KPMG), K. Lysenko (KPMG), J. Madden (Arcapita), M. Suarez (Arcapita), H. El-Khoury (Arcapita) to discuss historical performance and obtain deal team's view on the asset. recent developments and timeline for the preparation of the business plan. | 1.7          | \$840 \$    | 1,428.00      |

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| Name                 | Date     | Description   | Hours | Rate  | Amount      |
|----------------------|----------|---|-------|-------|-------------|
| Peterson, James      | 2-May-12 | Review of MoBay financial data and business plan model, and research on indices regarding MoBay key drivers.                                    | 1.8   | \$550 | \$ 990.00   |
| Harris, David        | 2-May-12 | Review of approach to business plan review and status for the Jjill assets.   | 1.9   | \$840 | \$ 1,596.00 |
| Harris, David        | 2-May-12 | Review of approach to business plan review and status for the PODS assets.  | 2.0   | \$840 | \$ 1,680.00 |
| Borkowska, Alexandra | 2-May-12 | Continuation of review of documentation submitted by Arcapita Bank regarding AGUD assets in preparation for the call with deal team.            | 2.2   | \$405 | \$ 891.00   |
| Juckes, Daniel       | 2-May-12 | Review of new data room information relating to the Jjill asset.  | 2.3   | \$550 | \$ 1,265.00 |
| Keley, Steven        | 2-May-12 | Review fund overview and prepare summary for the VC Portfolio.  | 3.1   | \$550 | \$ 1,705.00 |
| Barton, Ashley       | 2-May-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the business for the PODS assets. | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 2-May-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the business for the 3PD asset.   | 3.9   | \$405 | \$ 1,579.50 |
| Williams, Gareth     | 2-May-12 | Review of information regarding assets and progress updates from team. Input into strategy on various assets.                                   | 3.9   | \$840 | \$ 3,276.00 |
| Williams, Gareth     | 2-May-12 | Continue to review of information regarding assets and progress updates from team. Input into strategy on various assets.                       | 1.1   | \$840 | \$ 924.00   |
| Khoo, Kian Huat      | 2-May-12 | Review of Business Plan and other data room documents including company presentations for the Varel assets.                                     | 2.4   | \$550 | \$ 1,320.00 |
| Khoo, Kian Huat      | 2-May-12 | Review of Business Plan and other data room documents including company presentations for the VC Portfolio India - AIGC I.                      | 2.6   | \$550 | \$ 1,430.00 |
| Juckes, Daniel       | 3-May-12 | Summarize the CEPL assets information expected from the Deal team following the initial conference call.  | 0.1   | \$550 | \$ 55.00    |
| Lysenko, Karol       | 3-May-12 | Review of newly available information on the data room in search for information on CEPL and real estate assets.                                | 0.2   | \$550 | \$ 110.00   |
| Juckes, Daniel       | 3-May-12 | Summarize the Jjill asset information expected from the Deal team following the initial conference call.  | 0.2   | \$550 | \$ 110.00   |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Lysenko, Karol       | 3-May-12    | Review new information available on the data room for Fountains asset.  | 0.3          | \$550 \$    | 165.00        |
| Lysenko, Karol       | 3-May-12    | Draft initial information request list with respect to historical financials for Fountains assets.  | 0.3          | \$550 \$    | 165.00        |
| Lysenko, Karol       | 3-May-12    | Review new information available on the data room for Arc UK Senior Living I asset.   | 0.3          | \$550 \$    | 165.00        |
| Lysenko, Karol       | 3-May-12    | Draft initial information request list with respect to historical financials for Arc UK Senior Living I asset.  | 0.3          | \$550 \$    | 165.00        |
| Barton, Ashley       | 3-May-12    | Discussion with A. Berg (KPMG) on key assumptions in the 3PD model post initial review.   | 0.4          | \$405 \$    | 162.00        |
| Berg, Antony         | 3-May-12    | Discussion with A. Barton (KPMG) on key assumptions in the 3PD model post initial review.   | 0.4          | \$695 \$    | 278.00        |
| Borkowska, Alexandra | 3-May-12    | Draft information in preparation for the all workstream status update meeting on Tuesday 8th May for AGUD I.  | 0.5          | \$405 \$    | 202.50        |
| Peterson, James      | 3-May-12    | Review documentation relating to the Falcon/Moby asset and preparing status update summary for meeting on Tuesday.  | 0.6          | \$550 \$    | 330.00        |
| Ferris, Steven       | 3-May-12    | Meeting between R. Booth, S. Ferris and J. Peterson (all KPMG) regarding Natural Gas Storage market and developing a research plan relating to the Falcon/Moby asset. | 0.5          | \$550 \$    | 275.00        |
| Booth, Richard       | 3-May-12    | Meeting between R. Booth, S. Ferris and J. Peterson (all KPMG) regarding Natural Gas Storage market and developing a research plan relating to the Falcon/Moby asset. | 0.5          | \$695 \$    | 347.50        |
| Peterson, James      | 3-May-12    | Meeting between R. Booth, S. Ferris and J. Peterson (all KPMG) regarding Natural Gas Storage market and developing a research plan relating to the Falcon/Moby asset. | 0.5          | \$550 \$    | 275.00        |
| Peterson, James      | 3-May-12    | Review documentation relating to the Freightliner asset and preparing status update summary for meeting on Tuesday.   | 0.5          | \$550 \$    | 275.00        |
| Peterson, James      | 3-May-12    | Review documentation relating to the Honiton asset and preparing status update summary for meeting on Tuesday.  | 0.5          | \$550 \$    | 275.00        |
| Borkowska, Alexandra | 3-May-12    | Draft information in preparation for the all workstream status update meeting on Friday 4th May for Viridian.   | 0.5          | \$405 \$    | 202.50        |

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| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Berg, Antony     | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Mueller, Natalja | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Juckes, Daniel   | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Harris, David    | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$840 | \$ 420.00 |
| O'Neill, Jane    | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Cameron, Lewis   | 3-May-12 | Discussion with deal team on Jjill asset with S. Bushmann, M. Graham, B. McCabe and S. Croft (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$305 | \$ 152.50 |
| Berg, Antony     | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).        | 0.5   | \$695 | \$ 347.50 |
| Harris, David    | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).        | 0.5   | \$840 | \$ 420.00 |

## EXHIBIT D2

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| Name             | Date     | Description   | Hours | Rate  | Amount    |
|------------------|----------|---|-------|-------|-----------|
| Barton, Ashley   | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).         | 0.5   | \$405 | \$ 202.50 |
| Mueller, Natalja | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).         | 0.5   | \$550 | \$ 275.00 |
| O'Neill, Jane    | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).         | 0.5   | \$695 | \$ 347.50 |
| Cameron, Lewis   | 3-May-12 | Discussion with deal team on PODS asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).         | 0.5   | \$305 | \$ 152.50 |
| Berg, Antony     | 3-May-12 | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Juckes, Daniel   | 3-May-12 | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Harris, David    | 3-May-12 | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$840 | \$ 420.00 |
| Mueller, Natalja | 3-May-12 | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5   | \$550 | \$ 275.00 |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| O'Neill, Jane    | 3-May-12    | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5          | \$695       | \$ 347.50     |
| Cameron, Lewis   | 3-May-12    | Discussion with deal team on Bijoux asset with S. Bushmann, B. McCabe and S. Croft, M. Graham (all Arcapita) and A. Berg, D. Juckes, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG). | 0.5          | \$305       | \$ 152.50     |
| Berg, Antony     | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$695       | \$ 347.50     |
| Harris, David    | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$840       | \$ 420.00     |
| Barton, Ashley   | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$405       | \$ 202.50     |
| O'Neill, Jane    | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$695       | \$ 347.50     |
| Cameron, Lewis   | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$305       | \$ 152.50     |
| Mueller, Natalja | 3-May-12    | Discussion with deal team on 3PD asset with R. James, B. McCabe, M. Graham, S. Croft (all Arcapita) and A. Berg, A. Barton, N. Mueller, L. Cameron, J. O'Neill and D. Harris (all KPMG).          | 0.5          | \$550       | \$ 275.00     |

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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Harrower, Andrew | 3-May-12 | Review of independence confirmations received in the last week and consideration of potential conflicts.                                | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew | 3-May-12 | Reviewing scorecards received to date for various assets and following up on scorecards not yet received.                               | 0.8   | \$550 | \$ 440.00   |
| Booth, Richard   | 3-May-12 | Review the status of the Viridian asset valuation work, current position, next steps and preparation for meeting scheduled for 8/5.     | 0.8   | \$695 | \$ 556.00   |
| Berg, Antony     | 3-May-12 | Prepare and update scorecard and timeline for the 3PD asset.  | 0.8   | \$695 | \$ 556.00   |
| Harrower, Andrew | 3-May-12 | Arranging and discussing team planning meetings which is a necessary part of the Project Management workstream.                         | 0.9   | \$550 | \$ 495.00   |
| Booth, Richard   | 3-May-12 | Review the status of the Falcon/Moby asset valuation work, current position, next steps and preparation for meeting scheduled for 8/5.  | 1.1   | \$695 | \$ 764.50   |
| Berg, Antony     | 3-May-12 | Draft correspondence to deal team in respect of Tensar and key information requests.  | 0.9   | \$695 | \$ 625.50   |
| Booth, Richard   | 3-May-12 | Review the status of the Dalkia asset valuation work, current position, next steps and preparation for meeting scheduled for 8/5.       | 1.2   | \$695 | \$ 834.00   |
| Booth, Richard   | 3-May-12 | Review the status of the Freightliner asset valuation work, current position, next steps and preparation for meeting scheduled for 8/5. | 1.3   | \$695 | \$ 903.50   |
| Berg, Antony     | 3-May-12 | Review of detailed questions and assumptions from model review relating to the 3PD asset.   | 1.1   | \$695 | \$ 764.50   |
| Peterson, James  | 3-May-12 | Manager review of the MoBay model.  | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel   | 3-May-12 | Review of forecast financial data relating to the Bijoux asset.   | 1.2   | \$550 | \$ 660.00   |
| Peterson, James  | 3-May-12 | Review of Honiton loan documentation and applicability to current investment structure.   | 1.3   | \$550 | \$ 715.00   |
| Berg, Antony     | 3-May-12 | Preparation for management and deal communication in advance of discussion with Company regarding the PODS asset.                       | 1.4   | \$695 | \$ 973.00   |
| Booth, Richard   | 3-May-12 | Review of current position, next steps and preparation for meeting scheduled for 8/5 relating to Honiton.                               | 1.9   | \$695 | \$ 1,320.50 |
| Williams, Gareth | 3-May-12 | Review of Alvarez & Marsal asset summaries.   | 1.8   | \$840 | \$ 1,512.00 |
| Keley, Steven    | 3-May-12 | Review fund structure for the VC Portfolio.   | 1.8   | \$550 | \$ 990.00   |
| Harris, David    | 3-May-12 | Review of approach to Tensar business plan.   | 2.0   | \$840 | \$ 1,680.00 |
| Harris, David    | 3-May-12 | Review of approach to 3PD business plan.  | 2.0   | \$840 | \$ 1,680.00 |

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|----------------------|----------|--|-------|-------|-------------|
| Juckes, Daniel       | 3-May-12 | Review the Bijoux financial analysis.  | 2.3   | \$550 | \$ 1,265.00 |
| Harrower, Andrew     | 3-May-12 | Continue to brief new team new team members involving the sharing of information sources with the valuations team, including the Netherlands valuation team.   | 2.6   | \$550 | \$ 1,430.00 |
| Borkowska, Alexandra | 3-May-12 | Review of additional documents uploaded into Intralinks for Viridian, including the forecast model, recovery calculations, March 2012 management report.   | 2.9   | \$405 | \$ 1,174.50 |
| Lysenko, Karol       | 3-May-12 | Analysis of monthly historical net operating income information for the 4 assets within Arc UK Senior Living I and preparation of a financial databook with the run rate analysis of revenue streams, KPIs, expenses analysis, key drivers of costs to assist with forming a view on run rate Net Operating Income (NOI) for the assets. | 2.9   | \$550 | \$ 1,595.00 |
| Lysenko, Karol       | 3-May-12 | Continue analysis of monthly historical net operating income information for the 4 assets within Arc UK Senior Living I and preparation of a financial databook with the run rate analysis of revenue streams, KPIs, expenses analysis, key drivers of costs to assist with forming a view on run rate NOI for the assets.               | 2.9   | \$550 | \$ 1,595.00 |
| Borkowska, Alexandra | 3-May-12 | Further review of documents uploaded for AGUD I on Intralinks to support note provided to R. Booth for status update meeting.  | 3.7   | \$405 | \$ 1,498.50 |
| Barton, Ashley       | 3-May-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the PODS asset.  | 3.8   | \$405 | \$ 1,539.00 |
| Barton, Ashley       | 3-May-12 | Continue analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the PODS asset.   | 0.4   | \$405 | \$ 162.00   |
| Barton, Ashley       | 3-May-12 | Analysis over business model, in particular over key revenue, cost, working capital and cash flow drivers for the for the 3PD assets.  | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 3-May-12 | Review of Business Plan and other data room documents including company presentations for the Varel assets.  | 3.9   | \$550 | \$ 2,145.00 |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Khoo, Kian Huat  | 3-May-12 | Review of Business Plan and other data room documents including company presentations for the VC portfolio India - AIGC I assets.                                    | 3.1   | \$550 | \$ 1,705.00 |
| Lawrence, Jason  | 3-May-12 | Drafting of asset valuation report template (asset background, historical review, competitive positioning, forecast financials) for non real-estate assets.          | 3.9   | \$840 | \$ 3,276.00 |
| Lawrence, Jason  | 3-May-12 | Continue drafting of asset valuation report template (asset background, historical review, competitive positioning, forecast financials) for non real-estate assets. | 3.2   | \$840 | \$ 2,688.00 |
| Lysenko, Karol   | 4-May-12 | Review of newly available information on the data room in search for information on CEPL and real estate assets.   | 0.2   | \$550 | \$ 110.00   |
| Harrower, Andrew | 4-May-12 | Arranging and discussing team planning meetings which is a necessary part of the Project Management workstream.  | 0.6   | \$550 | \$ 330.00   |
| Berg, Antony     | 4-May-12 | Preparation of status update and internal reporting for key US assets.   | 0.7   | \$695 | \$ 486.50   |
| Ferris, Steven   | 4-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to discuss Falcon / MoBay model and new information received.  | 0.5   | \$550 | \$ 275.00   |
| Peterson, James  | 4-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to discuss Falcon / MoBay model and new information received.  | 0.5   | \$550 | \$ 275.00   |
| Harris, David    | 4-May-12 | Meeting between D. Harris and G. Williams (both KPMG) and M. Kvarda (A&M) to discuss the approach to the review of underlying VC Portfolio assets.                   | 0.5   | \$840 | \$ 420.00   |
| Williams, Gareth | 4-May-12 | Meeting between D. Harris and G. Williams (both KPMG) and M. Kvarda (A&M) to discuss the approach to the review of underlying VC Portfolio assets.                   | 0.5   | \$840 | \$ 420.00   |
| O'Neill, Jane    | 4-May-12 | Review of structure of India Growth VC fund.   | 0.7   | \$695 | \$ 486.50   |
| Harrower, Andrew | 4-May-12 | Draft and send email to overseas offices regarding independence requirements and confidentiality requirements  | 0.9   | \$550 | \$ 495.00   |
| Harris, David    | 4-May-12 | Review of approach to Varel (assets) business plan review.   | 1.0   | \$840 | \$ 840.00   |
| Harris, David    | 4-May-12 | Review of approach to VC Portfolio (assets) business plan review.  | 1.0   | \$840 | \$ 840.00   |

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| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| Peterson, James      | 4-May-12 | Review of the MoBay (assets) business plan and update the business plan review document.   | 1.2   | \$550 | \$ 660.00   |
| Peterson, James      | 4-May-12 | Reviewing management presentation and website for Freightliner and update background document.   | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew     | 4-May-12 | Continuing to review various asset scorecards received to date and following up on scorecards not yet received.  | 1.4   | \$550 | \$ 770.00   |
| Whitworth, Kylie     | 4-May-12 | Review additional background information for the Dalkia assets.  | 1.4   | \$550 | \$ 770.00   |
| Borkowska, Alexandra | 4-May-12 | Analysis of the drivers of the initial model uploaded to Intralinks for the Viridian assets.   | 1.8   | \$405 | \$ 729.00   |
| Mueller, Natalja     | 4-May-12 | Preparation for discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the various assets.  | 1.0   | \$550 | \$ 550.00   |
| Peterson, James      | 4-May-12 | Reviewing MoBay (assets) management presentation to investors, and A&M summary document of MoBay and current structure.  | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel       | 4-May-12 | Preparation of Jjill meeting notes regarding Deal Team conference call on 3.5.12 and distribution to the team with action points.  | 1.4   | \$550 | \$ 770.00   |
| Berg, Antony         | 4-May-12 | Review of new IntraLinks information including high yield bond prospectus and historic financials for Tensar assets.   | 1.5   | \$695 | \$ 1,042.50 |
| Juckes, Daniel       | 4-May-12 | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5   | \$550 | \$ 825.00   |
| Berg, Antony         | 4-May-12 | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5   | \$695 | \$ 1,042.50 |

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| <b>Name</b>       | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|--|--------------|-------------|---------------|
| Harris, David     | 4-May-12    | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5          | \$840 \$    | 1,260.00      |
| Khoo, Kian Huat   | 4-May-12    | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5          | \$550 \$    | 825.00        |
| O'Neill, Jane     | 4-May-12    | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5          | \$695 \$    | 1,042.50      |
| Mueller, Natalja  | 4-May-12    | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5          | \$550 \$    | 825.00        |
| Tewaag, Alexander | 4-May-12    | Discussion on status and key outstanding issues regarding forecasts, valuation methodology and structure of the following assets: PODS, Tensar, Jjill, Bijoux , 3PD, Varel, Arcapita India Growth Capital 1 (Idhasoft and Polygel) and Arcapita Ventures. Attendees: D. Harris, J. O'Neill, A. Berg, N. Mueller, D. Juckes, K.H. Khoo, A. Tewaag (all KPMG). | 1.5          | \$405 \$    | 607.50        |

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| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| Brough, Robbie       | 4-May-12 | Producing and analyzing time analysis for the engagement team and preparing in a format for the client.  | 1.7   | \$405 | \$ 688.50   |
| Harrower, Andrew     | 4-May-12 | Continue preparation of scope updates and go-forward procedures by asset.  | 1.9   | \$550 | \$ 1,045.00 |
| Harris, David        | 4-May-12 | Review of approach to Bijoux Turner (assets) business plan review.   | 2.0   | \$840 | \$ 1,680.00 |
| Fletcher, David      | 4-May-12 | Review of updated work plan for valuation workflow.  | 0.8   | \$950 | \$ 760.00   |
| Fletcher, David      | 4-May-12 | Review of KPMG draft estimated fee schedule.   | 1.0   | \$950 | \$ 950.00   |
| Whitworth, Kylie     | 4-May-12 | Preparation of summary schedule on each of the three Dalkia assets.  | 2.7   | \$550 | \$ 1,485.00 |
| Borkowska, Alexandra | 4-May-12 | Review of additional documents uploaded into Intralinks for Viridian assets, including the roadshow presentation and the Business and Financial Presentation.  | 3.8   | \$405 | \$ 1,539.00 |
| Barton, Ashley       | 4-May-12 | Analysis over PODS (assets) business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 4-May-12 | Analysis over 3PD (assets) business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.   | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 4-May-12 | Review of Varel (assets) Business Plan and other data room documents including company presentations.  | 2.6   | \$550 | \$ 1,430.00 |
| Khoo, Kian Huat      | 4-May-12 | Review of VC Portfolio India AOGC I (assets) Business Plan and other data room documents including company presentations.  | 2.3   | \$550 | \$ 1,265.00 |
| Lysenko, Karol       | 4-May-12 | Continue analysis of monthly historical net operating income information for the 4 assets within Arc UK Senior Living I and preparation of a financial databook with the run rate analysis of revenue streams, KPIs, expenses analysis, key drivers of costs to assist with forming a view on run rate NOI for the assets. | 3.9   | \$550 | \$ 2,145.00 |
| Lysenko, Karol       | 4-May-12 | Continue analysis of monthly historical net operating income information for the 4 assets within Arc UK Senior Living I and preparation of a financial databook with the run rate analysis of revenue streams, KPIs, expenses analysis, key drivers of costs to assist with forming a view on run rate NOI for the assets. | 1.9   | \$550 | \$ 1,045.00 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Berg, Antony     | 8-May-12    | Review valuation and restructuring elements of Jjill assets issues matrix.  | 0.2          | \$695       | \$ 139.00     |
| Berg, Antony     | 8-May-12    | Review valuation and restructuring elements of PODS assets issues matrix.   | 0.2          | \$695       | \$ 139.00     |
| Barton, Ashley   | 8-May-12    | Discussion between A. Berg and A. Barton (both KPMG) over key differences to Tensar (assets) business plans provided from management.     | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony     | 8-May-12    | Discussion between A. Berg and A. Barton (both KPMG) over key differences to Tensar (assets) business plans provided from management.     | 0.3          | \$695       | \$ 208.50     |
| Barton, Ashley   | 8-May-12    | Discussion between A. Berg and A. Barton (both KPMG) over key differences to 3PD (assets) business plans provided from management.        | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony     | 8-May-12    | Discussion between A. Berg and A. Barton (both KPMG) over key differences to 3PD (assets) business plans provided from management.        | 0.3          | \$695       | \$ 208.50     |
| Lawrence, Jason  | 8-May-12    | Review of summary memo from Gibson Dunn & Crutcher (GDC) regarding confidential information and working practices.                        | 0.3          | \$840       | \$ 252.00     |
| Williams, Gareth | 8-May-12    | Call with B. McCabe (Arcapita) regarding information flow and requests on assets.   | 0.3          | \$840       | \$ 252.00     |
| Berg, Antony     | 8-May-12    | Discussion between A. Berg and D. Juckes (both KPMG) regarding update status for the business plan review of the US Assets.               | 0.4          | \$695       | \$ 278.00     |
| Juckes, Daniel   | 8-May-12    | Discussion between A. Berg and D. Juckes (both KPMG) regarding update status for the business plan review of the US Assets.               | 0.4          | \$550       | \$ 220.00     |
| Williams, Gareth | 8-May-12    | Preparation for meeting to review US PE assets.   | 0.4          | \$840       | \$ 336.00     |
| Berg, Antony     | 8-May-12    | Review of current key commercial and finance risks for the 3PD assets.  | 0.5          | \$695       | \$ 347.50     |
| Khoo, Kian Huat  | 8-May-12    | Discussion of outstanding questions and new information submitted regarding Varel assets.<br>Attendees: K.H. Khoo, A. Tewaag (both KPMG). | 0.5          | \$550       | \$ 275.00     |

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| Name              | Date     | Description   | Hours | Rate  | Amount      |
|-------------------|----------|---|-------|-------|-------------|
| Tewaag, Alexander | 8-May-12 | Discussion of outstanding questions and new information submitted regarding Varel assets. Attendees: K.H. Khoo, A. Tewaag (both KPMG).  | 0.5   | \$405 | \$ 202.50   |
| Harrower, Andrew  | 8-May-12 | Reviewing information requests and providing access to confidential documents / data room for our US CF colleagues.   | 0.6   | \$550 | \$ 330.00   |
| Lysenko, Karol    | 8-May-12 | Review newly uploaded financial information in the data room for CEPL assets.   | 0.6   | \$550 | \$ 330.00   |
| Williams, Gareth  | 8-May-12 | Preparation of reporting template for Infrastructure and PE assets.   | 0.7   | \$840 | \$ 588.00   |
| Harrower, Andrew  | 8-May-12 | Review of memo from Gibson Dunn & Crutcher (GDC) regarding confidential information and working practice, summarizing memo and circulating to the project team.                 | 0.8   | \$550 | \$ 440.00   |
| Juckes, Daniel    | 8-May-12 | Review gross margin analysis and impact of fluctuating input prices as it relates to the Jjill assets.  | 1.0   | \$550 | \$ 550.00   |
| Williams, Gareth  | 8-May-12 | Preparation for and participation in weekly update call with Company, Alvarez & Marsal, Gibson Dunn & Crutcher, Rothschild.   | 0.8   | \$840 | \$ 672.00   |
| Juckes, Daniel    | 8-May-12 | Preparation of Bijoux Turner meeting notes regarding Deal Team conference call on 3.5.12 (Bijoux) and distribution to the team, with action points going forward.               | 0.9   | \$550 | \$ 495.00   |
| Whitworth, Kylie  | 8-May-12 | Compiling additional questions for management following review of latest model and valuation paper.   | 1.0   | \$550 | \$ 550.00   |
| Whitworth, Kylie  | 8-May-12 | Review of Arcapita's March 2012 Valuation Paper for AGUD.   | 1.0   | \$550 | \$ 550.00   |
| Williams, Gareth  | 8-May-12 | Review of progress on various infrastructure assets.  | 1.1   | \$840 | \$ 924.00   |
| Lawrence, Jason   | 8-May-12 | Review of scope of PwC Independent Business Review (IBR) to identify proposed summary information that may be shared with us to facilitate review as it relates to CEPL assets. | 1.3   | \$840 | \$ 1,092.00 |
| Whitworth, Kylie  | 8-May-12 | Review of Arcapita's latest model for AGUD assets.  | 1.5   | \$550 | \$ 825.00   |

**EXHIBIT D2**

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Berg, Antony         | 8-May-12    | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 0.7          | \$695       | \$ 486.50     |
| Williams, Gareth     | 8-May-12    | Updates on property, private equity and venture capital asset valuation progress with A. Harrower, G. Williams, D. Fletcher, M. McPhee, J. O'Neill, D. Marvin, P. Macauley, J. Lawrence, A. Berg, D. Juckes, K. Huat, J. Peterson and A. Butani (all KPMG). Participants with partial attendance in discussion are A. Butani, A. Berg, D. Juckes, K. Khoo, P. Macauley and J. Peterson. | 1.9          | \$840       | \$ 1,596.00   |
| McPhee, Douglas      | 8-May-12    | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG).  | 3.1          | \$950       | \$ 2,945.00   |
| Williams, Gareth     | 8-May-12    | Continued discussion on the status of our work on infrastructure, PE and real estate asset valuations with A. Harrower, D. McPhee, D. Fletcher, J. O'Neill, G. Williams (all KPMG). Partial attendance at discussion, A. Butani, J. Lawrence, J. Peterson, D. Marvin, W. Gray, P. Macauley (all KPMG).  | 3.1          | \$840       | \$ 2,604.00   |
| Lysenko, Karol       | 8-May-12    | Review the background information on Tensar and review historical financial information to understand key drivers of the business.  | 2.5          | \$550       | \$ 1,375.00   |
| Berg, Antony         | 8-May-12    | Analyze and review of new Tensar (assets) information provided including review of Management's Trading forecasts.  | 3.0          | \$695       | \$ 2,085.00   |
| Lawrence, Jason      | 8-May-12    | Review and analysis of historic financial performance information as it relates to CEPL.  | 3.0          | \$840       | \$ 2,520.00   |
| Borkowska, Alexandra | 8-May-12    | Continuation of the review of the model, '120503 Dalkia Consolidated Model v13.0'.  | 3.1          | \$405       | \$ 1,255.50   |

## EXHIBIT D2

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| Name                 | Date     | Description   | Hours | Rate  | Amount      |
|----------------------|----------|---|-------|-------|-------------|
| Lysenko, Karol       | 8-May-12 | Finalize the analysis of historical KPIs of UK Senior Living I assets.  | 3.1   | \$550 | \$ 1,705.00 |
| Barton, Ashley       | 8-May-12 | Analysis and preparation for meetings with management regarding the PODS business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.      | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 8-May-12 | Analysis and preparation for meetings with management regarding the 3PD business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.       | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 8-May-12 | Review of additional documents uploaded into Intralinks for Dalkia, including the new version of the model, '120503 Dalkia Consolidated Model v13.0' and the March 31 valuation memorandum. | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 8-May-12 | Review of Varel Business Plan and preparation for questions for discussion with Arcapita deal team.   | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 8-May-12 | Continue review of Varel Business Plan and preparation for questions for discussion with Arcapita deal team.  | 1.9   | \$550 | \$ 1,045.00 |
| Fletcher, David      | 8-May-12 | Preparation for and participation in weekly status update call with Arcapita, KPMG, Rothschild, GD, A&M.  | 1.0   | \$950 | \$ 950.00   |
| Booth, Richard       | 9-May-12 | Call with M. van Daele (Arcapita) to discuss Viridian model and timings of further information to be received. Attendees: M. van Daele (Arcapita), R. Booth and A. Borkowska (both KPMG).   | 0.2   | \$695 | \$ 139.00   |
| Borkowska, Alexandra | 9-May-12 | Call with M. van Daele (Arcapita) to discuss Viridian model and timings of further information to be received. Attendees: M. van Daele (Arcapita), R. Booth and A. Borkowska (both KPMG).   | 0.2   | \$405 | \$ 81.00    |
| Butani, Anish        | 9-May-12 | Discussion between J. Peterson, R. Booth and A. Butani (all KPMG) regarding Honiton asset review progress and planning workflows.   | 0.2   | \$550 | \$ 110.00   |
| Peterson, James      | 9-May-12 | Discussion between J. Peterson, R. Booth and A. Butani (all KPMG) regarding Honiton asset review progress and planning workflows.   | 0.2   | \$550 | \$ 110.00   |

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| Name                 | Date     | Description  | Hours | Rate  | Amount    |
|----------------------|----------|--|-------|-------|-----------|
| Booth, Richard       | 9-May-12 | Discussion between J. Peterson, R. Booth and A. Butani (all KPMG) regarding Honiton asset review progress and planning workflows.  | 0.2   | \$695 | \$ 139.00 |
| Harris, David        | 9-May-12 | Review Varel information request list.   | 0.2   | \$840 | \$ 168.00 |
| Khoo, Kian Huat      | 9-May-12 | Discussion with G. Williams (KPMG) regarding progress on Varel and VC India.   | 0.2   | \$550 | \$ 110.00 |
| Williams, Gareth     | 9-May-12 | Discussion with K. Khoo (KPMG) regarding progress on Varel and VC India.   | 0.2   | \$840 | \$ 168.00 |
| Brough, Robbie       | 9-May-12 | Briefing new team members and presenting information on the project data room, specifically for the US CF team.  | 0.3   | \$405 | \$ 121.50 |
| Barton, Ashley       | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony         | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$695 | \$ 208.50 |
| Booth, Richard       | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$695 | \$ 208.50 |
| Borkowska, Alexandra | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Brough, Robbie       | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$405 | \$ 121.50 |

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| Name             | Date     | Description  | Hours | Rate  | Amount    |
|------------------|----------|--|-------|-------|-----------|
| Butani, Anish    | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Clark, Antony    | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$305 | \$ 91.50  |
| Gray, William    | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Harrower, Andrew | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Juckes, Daniel   | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Khoo, Kian Huat  | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Lau, Christopher | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$305 | \$ 91.50  |

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| Name              | Date     | Description  | Hours | Rate  | Amount    |
|-------------------|----------|--|-------|-------|-----------|
| Lysenko, Karol    | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Marvin, Douglas   | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Peterson, James   | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Tewaag, Alexander | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Williams, Gareth  | 9-May-12 | Team meeting to discuss planning and progress with W. Gray, A. Harrower, C. Lau, D. Juckes, D. Harris, K. Lysenko, R. Brough, R Booth, J. Peterson, D. Marvin, N. Mueller, A. Tewaag, A. Borkowska, A. Barton, K. Huat, A. Berg, G. Williams, A Butani, A. Clark (all KPMG). | 0.3   | \$840 | \$ 252.00 |
| Berg, Antony      | 9-May-12 | Discussion of the project timeline and work product deliverables on the US PE assets (attendees: D. Juckes and A. Berg - Both KPMG)  | 0.4   | \$695 | \$ 278.00 |
| Juckes, Daniel    | 9-May-12 | Discussion of the project timeline and work product deliverables on the US PE assets (attendees: D. Juckes and A. Berg - Both KPMG)  | 0.4   | \$550 | \$ 220.00 |
| Barton, Ashley    | 9-May-12 | Discussion between A. Berg, A. Barton (both KPMG) on analysis performed over 3PD key risks and revenue drivers.  | 0.5   | \$405 | \$ 202.50 |

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| Name                  | Date     | Description   | Hours | Rate  | Amount    |
|-----------------------|----------|---|-------|-------|-----------|
| Berg, Antony          | 9-May-12 | Discussion between A. Berg, A. Barton (both KPMG) on analysis performed over 3PD key risks and revenue drivers.   | 0.5   | \$695 | \$ 347.50 |
| Booth, Richard        | 9-May-12 | Infrastructure asset progress discussion between G. Williams and R. Booth (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Williams, Gareth      | 9-May-12 | Infrastructure asset progress discussion between G. Williams and R. Booth (both KPMG).  | 0.5   | \$840 | \$ 420.00 |
| Khoo, Kian Huat       | 9-May-12 | Discussion of outstanding questions and new information submitted regarding Varel. Attendees: K.H. Khoo, A. Tewaag (both KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander     | 9-May-12 | Discussion of outstanding questions and new information submitted regarding Varel. Attendees: K.H. Khoo, A. Tewaag (both KPMG).   | 0.5   | \$405 | \$ 202.50 |
| Gray, William         | 9-May-12 | Review and analysis of CEE cashflow model to determine methodology and resulting information requirements.  | 0.6   | \$550 | \$ 330.00 |
| Harrower, Andrew      | 9-May-12 | Review and transmission of information request lists to Arcapita deal teams.  | 0.7   | \$550 | \$ 385.00 |
| Booth, Richard        | 9-May-12 | Meeting between R. Booth and A. Borkowski (both KPMG) to discuss initial findings regarding Viridian asset following review of model and discussion to determine workstream strategy going forward. | 0.8   | \$695 | \$ 556.00 |
| Borkowska, Alexandra  | 9-May-12 | Meeting between R. Booth and A. Borkowski (both KPMG) to discuss initial findings regarding Viridian asset following review of model and discussion to determine workstream strategy going forward. | 0.8   | \$405 | \$ 324.00 |
| Lysenko, Karol        | 9-May-12 | Review background information on Tensar and agree further analysis required to review the business plan under the management and lender case.   | 0.8   | \$550 | \$ 440.00 |
| Djengozov, Konstantin | 9-May-12 | Market search of comparable assets.   | 1.0   | \$305 | \$ 305.00 |
| Harrower, Andrew      | 9-May-12 | Planning go-forward procedures regarding project and plan for team to interact with professionals preparing reports and subsequent review of reports.   | 1.1   | \$550 | \$ 605.00 |

**EXHIBIT D2**

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| <b>Name</b>           | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew      | 9-May-12    | Update the valuation project plan based on conversations with KPMG asset team leads and the latest agreed scope.  | 1.4          | \$550       | \$ 770.00     |
| Berg, Antony          | 9-May-12    | Review of historic trading information (P&L) for Tensar.  | 1.5          | \$695       | \$ 1,042.50   |
| Booth, Richard        | 9-May-12    | Meeting between R. Booth and A. Borkowski (both KPMG) on initial findings regarding AGUD asset following review of model and discussion to determine workstream strategy going forward.   | 1.5          | \$695       | \$ 1,042.50   |
| Borkowska, Alexandra  | 9-May-12    | Meeting between R. Booth and A. Borkowski (both KPMG) on initial findings regarding AGUD asset following review of model and discussion to determine workstream strategy going forward.   | 1.5          | \$405       | \$ 607.50     |
| Peterson, James       | 9-May-12    | Review of Honiton documentation and reviewing research on Inner Mongolia wind farms.  | 1.6          | \$550       | \$ 880.00     |
| Borkowska, Alexandra  | 9-May-12    | Continuation of review of additional documents uploaded into Intralinks for Dalkia, including the model '120503 Dalkia Consolidated Model v13.2'.   | 1.7          | \$405       | \$ 688.50     |
| Berg, Antony          | 9-May-12    | Review of output on analysis of key forecasts and key questions for 3PD.  | 2.0          | \$695       | \$ 1,390.00   |
| Djengozov, Konstantin | 9-May-12    | Market information search and preparation of brief review of the sector (supply, demand, rental rates, yields, etc.).   | 2.0          | \$305       | \$ 610.00     |
| Kovac, Jozef          | 9-May-12    | Review information in preparation for kick-off meeting regarding initial instruction and filling for independency regarding this engagement.  | 1.0          | \$211       | \$ 210.90     |
| Harrower, Andrew      | 9-May-12    | Analyzing the time details for the fee application and updated go-forward on asset-by-asset basis.  | 2.1          | \$550       | \$ 1,155.00   |
| Juckes, Daniel        | 9-May-12    | Review of Public Lender Presentation and supporting financial outlook and forecasts for Jjill.  | 2.2          | \$550       | \$ 1,210.00   |
| Lysenko, Karol        | 9-May-12    | Continue extraction of the historical financial information for Fountains assets from the information available in the data room and analysis of the key performance drivers for the Fountains assets to assist review of the business plans. | 3.1          | \$550       | \$ 1,705.00   |

**EXHIBIT D2**

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Williams, Gareth     | 9-May-12    | Review of information flow and progress on various assets.   | 3.1          | \$840       | \$ 2,604.00   |
| Brough, Robbie       | 9-May-12    | Preparing time cost analysis and monitoring adherence to the time recording requirements for the fee statement.  | 3.3          | \$405       | \$ 1,336.50   |
| Barton, Ashley       | 9-May-12    | Analysis and preparation for meetings with management regarding the PODS business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.   | 3.9          | \$405       | \$ 1,579.50   |
| Barton, Ashley       | 9-May-12    | Analysis and preparation for meetings with management regarding the 3PD business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.  | 3.9          | \$405       | \$ 1,579.50   |
| Borkowska, Alexandra | 9-May-12    | Review of additional documents uploaded into Intralinks for Dalkia, including the model '120503 Dalkia Consolidated Model v13.2'.  | 3.9          | \$405       | \$ 1,579.50   |
| Lysenko, Karol       | 9-May-12    | Extraction of the historical financial information for Fountains assets from the information available in the data room and analysis of the key performance drivers for the Fountains assets to assist review of the business plans. | 3.9          | \$550       | \$ 2,145.00   |
| Khoo, Kian Huat      | 9-May-12    | Review of Varel Business Plan and preparation for questions for discussion with Arcapita deal team.  | 3.9          | \$550       | \$ 2,145.00   |
| Khoo, Kian Huat      | 9-May-12    | Continue review of Varel Business Plan and preparation for questions for discussion with Arcapita deal team.   | 2.1          | \$550       | \$ 1,155.00   |
| Fletcher, David      | 10-May-12   | Review of schedule setting out which asset valuations should be put on hold based on a perception of negligible value attributable to specific assets.   | 1.2          | \$950       | \$ 1,140.00   |
| Fletcher, David      | 10-May-12   | Review of Viridian company valuation report and supporting analysis.   | 2.8          | \$950       | \$ 2,660.00   |
| Berg, Antony         | 10-May-12   | Discussion between D. Harris and A. Berg (both KPMG) regarding US PE Assets and status update.   | 0.2          | \$695       | \$ 139.00     |
| Harris, David        | 10-May-12   | Discussion between D. Harris and A. Berg (both KPMG) regarding US PE Assets and status update.   | 0.2          | \$840       | \$ 168.00     |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Harris, David        | 10-May-12 | Internal discussion between D. Harris, K. Huat and A. Tewaag (all KPMG) regarding Varel information discussed on previous call with B. Lundstrom (Arcapita). | 0.2   | \$840 | \$ 168.00 |
| Tewaag, Alexander    | 10-May-12 | Internal discussion between D. Harris, K. Huat and A. Tewaag (all KPMG) regarding Varel information discussed on previous call with B. Lundstrom (Arcapita). | 0.2   | \$405 | \$ 81.00  |
| Khoo, Kian Huat      | 10-May-12 | Internal discussion between D. Harris, K. Huat and A. Tewaag (all KPMG) regarding Varel information discussed on previous call with B. Lundstrom (Arcapita). | 0.2   | \$550 | \$ 110.00 |
| Berg, Antony         | 10-May-12 | Discussion between A. Berg and N. Mueller (both KPMG) regarding 3PD areas to be covered by the sector experts.   | 0.3   | \$695 | \$ 208.50 |
| Mueller, Natalja     | 10-May-12 | Discussion between A. Berg and N. Mueller (both KPMG) regarding 3PD areas to be covered by the sector experts.   | 0.3   | \$550 | \$ 165.00 |
| Booth, Richard       | 10-May-12 | General discussion regarding Infrastructure asset strategy, between R. Booth, J. Peterson, A. Borkowski and A. Butani (all KPMG).                            | 0.3   | \$695 | \$ 208.50 |
| Borkowska, Alexandra | 10-May-12 | General discussion regarding Infrastructure asset strategy, between R. Booth, J. Peterson, A. Borkowski and A. Butani (all KPMG).                            | 0.3   | \$405 | \$ 121.50 |
| Butani, Anish        | 10-May-12 | General discussion regarding Infrastructure asset strategy, between R. Booth, J. Peterson, A. Borkowski and A. Butani (all KPMG).                            | 0.3   | \$550 | \$ 165.00 |
| Peterson, James      | 10-May-12 | General discussion regarding Infrastructure asset strategy, between R. Booth, J. Peterson, A. Borkowski and A. Butani (all KPMG).                            | 0.3   | \$550 | \$ 165.00 |
| Brough, Robbie       | 10-May-12 | Briefing new team members and setting them up with the appropriate information and tools to perform the valuations.  | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony         | 10-May-12 | Discussion on Jjill forecasts and business plan. Attendees: D. Harris, A. Berg and D. Juckes (All KPMG).   | 0.4   | \$695 | \$ 278.00 |
| Juckes, Daniel       | 10-May-12 | Discussion on Jjill forecasts and business plan. Attendees: D. Harris, A. Berg and D. Juckes (All KPMG).   | 0.4   | \$550 | \$ 220.00 |
| Harris, David        | 10-May-12 | Discussion on Jjill forecasts and business plan. Attendees: D. Harris, A. Berg and D. Juckes (All KPMG).   | 0.4   | \$840 | \$ 336.00 |

## EXHIBIT D2

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Berg, Antony         | 10-May-12 | Review Bijoux forecasts and business plan.   | 0.4   | \$695 | \$ 278.00 |
| Williams, Gareth     | 10-May-12 | Review progress update and outstanding issues on 3PD.  | 0.4   | \$840 | \$ 336.00 |
| Chvalinova, Katerina | 10-May-12 | Status meeting between K. Chvalinova, J. Horejsi and J. Kovac (all KPMG) to discuss progress in research.  | 0.5   | \$396 | \$ 197.75 |
| Kovac, Jozef         | 10-May-12 | Status meeting between K. Chvalinova, J. Horejsi and J. Kovac (all KPMG) to discuss progress in research.  | 0.5   | \$211 | \$ 105.45 |
| Horejsi, Jaromir     | 10-May-12 | Status meeting between K. Chvalinova, J. Horejsi and J. Kovac (all KPMG) to discuss progress in research.  | 0.5   | \$840 | \$ 420.00 |
| Juckes, Daniel       | 10-May-12 | Review of new Jjill asset data room information.   | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony         | 10-May-12 | Meeting between A. Berg, N. Mueller and G. Williams (all KPMG) to discuss feedback on status of business plan reviews on US PE assets.   | 0.6   | \$695 | \$ 417.00 |
| Mueller, Natalja     | 10-May-12 | Meeting between A. Berg, N. Mueller and G. Williams (all KPMG) to discuss feedback on status of business plan reviews on US PE assets.   | 0.6   | \$550 | \$ 330.00 |
| Williams, Gareth     | 10-May-12 | Meeting between A. Berg, N. Mueller and G. Williams (all KPMG) to discuss feedback on status of business plan reviews on US PE assets.   | 0.6   | \$840 | \$ 504.00 |
| Berg, Antony         | 10-May-12 | Preparation for meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to provide background information on Tensar and agree further analysis required to review the business plan under the management and lender case. | 0.2   | \$695 | \$ 139.00 |
| Lysenko, Karol       | 10-May-12 | Meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to provide background information on Tensar and agree further analysis required to review the business plan under the management and lender case.                 | 0.6   | \$550 | \$ 330.00 |
| Berg, Antony         | 10-May-12 | Meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to provide background information on Tensar and agree further analysis required to review the business plan under the management and lender case.                 | 0.6   | \$695 | \$ 417.00 |
| Juckes, Daniel       | 10-May-12 | Analysis of FY12 forecast and key assumptions for Jjill.   | 0.8   | \$550 | \$ 440.00 |

## EXHIBIT D2

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley    | 10-May-12 | Meeting between A. Berg and A. Barton (both KPMG) to discuss preparation for conference call with US asset manager regarding PODS key business plan assumption drivers. | 1.0   | \$405 | \$ 405.00   |
| Berg, Antony      | 10-May-12 | Meeting between A. Berg and A. Barton (both KPMG) to discuss preparation for conference call with US asset manager regarding PODS key business plan assumption drivers. | 1.0   | \$695 | \$ 695.00   |
| Harris, David     | 10-May-12 | Review of Jjill information.  | 0.6   | \$840 | \$ 504.00   |
| Harris, David     | 10-May-12 | Review of Varel forecasts.  | 1.0   | \$840 | \$ 840.00   |
| Harris, David     | 10-May-12 | Discussion on the underlying assumptions of the Varel business plan. Attendees: B. Lundstrom (Arcapita), D. Harris (KPMG), K. Huat (KPMG), A. Tewaag (KPMG).            | 1.2   | \$840 | \$ 1,008.00 |
| Tewaag, Alexander | 10-May-12 | Discussion on the underlying assumptions of the Varel business plan. Attendees: B. Lundstrom (Arcapita), D. Harris (KPMG), K. Huat (KPMG), A. Tewaag (KPMG).            | 1.2   | \$405 | \$ 486.00   |
| Khoo, Kian Huat   | 10-May-12 | Discussion on the underlying assumptions of the Varel business plan. Attendees: B. Lundstrom (Arcapita), D. Harris (KPMG), K. Huat (KPMG), A. Tewaag (KPMG).            | 1.2   | \$550 | \$ 660.00   |
| Peterson, James   | 10-May-12 | Reviewing new Freightliner documentation and reviewing management presentation prepared for sales process.  | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew  | 10-May-12 | Briefing new team members and setting them up with the appropriate information and tools to perform the valuations, specifically for the India CF team.                 | 1.2   | \$550 | \$ 660.00   |
| Lysenko, Karol    | 10-May-12 | Comparison of the key assumptions and outcome financials under the lender and management case for Tensar.   | 1.2   | \$550 | \$ 660.00   |
| Peterson, James   | 10-May-12 | Reviewing Honiton business documentation and preparing commentary and analysis on financial data.   | 1.2   | \$550 | \$ 660.00   |
| Booth, Richard    | 10-May-12 | Call to run through assumptions driving the financial model provided for AGUD. Attendees: R. Booth (KPMG), A. Borkowska (KPMG) and N. Al Ansari (Arcapita).             | 1.4   | \$695 | \$ 973.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 10-May-12 | Call to run through assumptions driving the financial model provided for AGUD. Attendees: R. Booth (KPMG), A. Borkowska (KPMG) and N. Al Ansari (Arcapita).  | 1.4   | \$405 | \$ 567.00   |
| Juckes, Daniel       | 10-May-12 | Analysis of FY12 forecast and key assumptions for Jjill.   | 1.8   | \$550 | \$ 990.00   |
| Booth, Richard       | 10-May-12 | Review of Viridian business plan.  | 2.3   | \$695 | \$ 1,598.50 |
| Borkowska, Alexandra | 10-May-12 | Continuation of review of additional documents uploaded into Intralinks for Dalkia, including the model '120503 Dalkia Consolidated Model v13.2'.  | 2.4   | \$405 | \$ 972.00   |
| Brough, Robbie       | 10-May-12 | Preparing time cost analysis and monitoring adherence to the time recording requirements for the fee statement.  | 2.4   | \$405 | \$ 972.00   |
| Juckes, Daniel       | 10-May-12 | Review of new data room information for Bijoux Turner.   | 2.7   | \$550 | \$ 1,485.00 |
| Williams, Gareth     | 10-May-12 | Review and consultation on assets.   | 3.3   | \$840 | \$ 2,772.00 |
| Berg, Antony         | 10-May-12 | Analysis key assumptions and research key drivers for PODS.  | 3.0   | \$695 | \$ 2,085.00 |
| Borkowska, Alexandra | 10-May-12 | Further review of the Dalkia model provided following the call with N. Al Ansari (Arcapita). Including analysis of capex required, revenue drivers and funding provided to date.   | 3.1   | \$405 | \$ 1,255.50 |
| Chvalinova, Katerina | 10-May-12 | Real estate market research focusing on logistics including recent comparable transaction.   | 3.5   | \$396 | \$ 1,384.25 |
| Kovac, Jozef         | 10-May-12 | Market research of logistic rents and yields by searching for market studies and information on relevant browsers like Internet Securities, Google, internal databases and other search engines, to support our work on AEID II. | 3.4   | \$211 | \$ 717.06   |
| Barton, Ashley       | 10-May-12 | Analysis and preparation for meetings with management regarding the PODS business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 10-May-12 | Analysis and preparation for meetings with management regarding the 3PD business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.  | 3.9   | \$405 | \$ 1,579.50 |

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| Name            | Date      | Description   | Hours | Rate  | Amount      |
|-----------------|-----------|---|-------|-------|-------------|
| Khoo, Kian Huat | 10-May-12 | Review of Varel Business Plan and preparation for questions for discussion with Arcapita deal team.   | 2.8   | \$550 | \$ 1,540.00 |
| Khoo, Kian Huat | 10-May-12 | Review of VC Portfolio India - AIGC I Business Plan and preparation for questions for discussion with Arcapita deal team.   | 2.8   | \$550 | \$ 1,540.00 |
| Lysenko, Karol  | 10-May-12 | Analysis of the Tensar business and plan and review of the key assumptions under the management business case.  | 3.9   | \$550 | \$ 2,145.00 |
| Lysenko, Karol  | 10-May-12 | Continue analysis of the Tensar business and plan and review of the key assumptions under the management business case.   | 3.1   | \$550 | \$ 1,705.00 |
| Fletcher, David | 11-May-12 | Discussion with M. Rosenthal (Gibson Dunn & Crutcher) on progress and timetable to completion.  | 0.4   | \$950 | \$ 380.00   |
| Fletcher, David | 11-May-12 | Review of analysis to date on Lusail valuation, providing feedback to the asset team in respect of the Lusail valuation.  | 1.2   | \$950 | \$ 1,140.00 |
| Fletcher, David | 11-May-12 | Progress discussion with Rothschild on status of valuation workstream.  | 0.9   | \$950 | \$ 855.00   |
| Harris, David   | 11-May-12 | Update discussion between D. Harris and A. Berg (both KPMG) on status of US PE review.  | 0.2   | \$840 | \$ 168.00   |
| Berg, Antony    | 11-May-12 | Update discussion between D. Harris and A. Berg (both KPMG) on status of US PE review.  | 0.2   | \$695 | \$ 139.00   |
| Brough, Robbie  | 11-May-12 | Briefing new team members and enabling dataroom access for the India CF team.   | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony    | 11-May-12 | Analysis performed over key risks and sensitivities for 3PD.  | 0.3   | \$695 | \$ 208.50   |
| Bryan, Jessica  | 11-May-12 | Meeting with K. Lysenko (KPMG) to agree steps required for the analysis of historical financial performance of Fountains assets including monthly KPI analysis and in particular agree how the data will be extracted and structured in the databook. | 0.3   | \$405 | \$ 121.50   |
| Lysenko, Karol  | 11-May-12 | Meeting with J. Bryan (KPMG) to agree steps required for the analysis of historical financial performance of Fountains assets including monthly KPI analysis and in particular agree how the data will be extracted and structured in the databook.   | 0.3   | \$550 | \$ 165.00   |
| Harris, David   | 11-May-12 | Review information request lists for Polygel and Idhasoft.  | 0.3   | \$840 | \$ 252.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Lysenko, Karol   | 11-May-12 | Drafting of meeting notes from the call with M. Graham (Arcapita) with respect to business plan assumptions for Tensar.  | 0.3   | \$550 | \$ 165.00 |
| Barton, Ashley   | 11-May-12 | Call with PODS deal team to discuss key business plan assumption drivers with A. Berg and A. Barton (all KPMG) and US asset managers (Arcapita).   | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony     | 11-May-12 | Call with PODS deal team to discuss key business plan assumption drivers with A. Berg and A. Barton (all KPMG) and US asset managers (Arcapita).   | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley   | 11-May-12 | Call with 3PD deal team to discuss key business plan assumption drivers with A. Berg and A. Barton (all KPMG) and US asset managers (Arcapita).  | 0.5   | \$405 | \$ 202.50 |
| Barton, Ashley   | 11-May-12 | Call with 3PD deal team to discuss key business plan assumption drivers with A. Berg and A. Barton (all KPMG) and US asset managers (Arcapita).  | 0.5   | \$405 | \$ 202.50 |
| Booth, Richard   | 11-May-12 | Infrastructure asset progress discussion between G. Williams and R. Booth (both KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Williams, Gareth | 11-May-12 | Infrastructure asset progress discussion between G. Williams and R. Booth (both KPMG).   | 0.5   | \$840 | \$ 420.00 |
| Barton, Ashley   | 11-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5   | \$405 | \$ 202.50 |
| Williams, Gareth | 11-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5   | \$840 | \$ 420.00 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Bryan, Jessica       | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$405       | \$ 202.50     |
| Butani, Anish        | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony         | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$695       | \$ 347.50     |
| Bhuwania, Achal      | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$695       | \$ 347.50     |
| Booth, Richard       | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$405       | \$ 202.50     |
| Brough, Robbie       | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$405       | \$ 202.50     |

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| <b>Name</b>       | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|--|--------------|-------------|---------------|
| Clark, Antony     | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$305       | \$ 152.50     |
| Harrower, Andrew  | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$550       | \$ 275.00     |
| Khoo, Kian Huat   | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$550       | \$ 275.00     |
| Lau, Christopher  | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$305       | \$ 152.50     |
| Lysenko, Karol    | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$550       | \$ 275.00     |
| Marvin, Douglas   | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$550       | \$ 275.00     |
| Tewaag, Alexander | 11-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, A. Bhuwania, A. Butani, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, R. Booth, A. Borkowska, K. Huat, J. Bryan, C. Lau, A. Tewaag, A. Clark and G. Williams (all KPMG). | 0.5          | \$405       | \$ 202.50     |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Booth, Richard       | 11-May-12   | Meeting between R. Booth and A. Borkowski (both KPMG) on initial analysis findings from the AGUD model review.   | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 11-May-12   | Meeting between R. Booth and A. Borkowski (both KPMG) on initial analysis findings from the AGUD model review.   | 0.5          | \$405       | \$ 202.50     |
| Booth, Richard       | 11-May-12   | Meeting to discuss the Falcon litigation. Attendees: R Booth and A Borkowska (both KPMG), B McCabe (Arcapita) and R. Maroony (KS Law).   | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 11-May-12   | Meeting to discuss the Falcon litigation. Attendees: R Booth and A Borkowska (both KPMG), B McCabe (Arcapita) and R. Maroony (KS Law).   | 0.5          | \$405       | \$ 202.50     |
| Butani, Anish        | 11-May-12   | Discussion with Arcapita Deal Team (M. Pollard and A. Goh and D. Richardson) regarding outstanding information and current asset status for Honiton. KPMG Attendees: J. Peterson, A. Butani, R. Booth. | 0.5          | \$550       | \$ 275.00     |
| Peterson, James      | 11-May-12   | Discussion with Arcapita Deal Team (M. Pollard and A. Goh and D. Richardson) regarding outstanding information and current asset status for Honiton. KPMG Attendees: J. Peterson, A. Butani, R. Booth. | 0.5          | \$550       | \$ 275.00     |
| Booth, Richard       | 11-May-12   | Discussion with Arcapita Deal Team (M. Pollard and A. Goh and D. Richardson) regarding outstanding information and current asset status for Honiton. KPMG Attendees: J. Peterson, A. Butani, R. Booth. | 0.5          | \$695       | \$ 347.50     |
| Juckes, Daniel       | 11-May-12   | Brief discussion on Jjill valuation related questions on forecasts with N. Mueller and D. Juckes (both KPMG).  | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja     | 11-May-12   | Brief discussion on Jjill valuation related questions on forecasts with N. Mueller and D. Juckes (both KPMG).  | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja     | 11-May-12   | Brief discussion on 3PD valuation related questions on forecasts with N. Mueller and A. Barton (both KPMG).  | 0.5          | \$550       | \$ 275.00     |
| Barton, Ashley       | 11-May-12   | Brief discussion on 3PD valuation related questions on forecasts with N. Mueller and A. Barton (both KPMG).  | 0.5          | \$405       | \$ 202.50     |

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| Name                 | Date      | Description   | Hours | Rate  | Amount    |
|----------------------|-----------|---|-------|-------|-----------|
| Fletcher, David      | 11-May-12 | Lusail discussion regarding valuation approach. Attendees: D. Fletcher, D. McPhee, G. Williams, D. Marvin (all KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Booth, Richard       | 11-May-12 | Meeting to discuss the status of progress on infrastructure assets between the restructuring and valuations team. Attendees R. Booth, A. Bhuwania, C. Lau and A. Borkowska (all KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Bhuwania, Achal      | 11-May-12 | Meeting to discuss the status of progress on infrastructure assets between the restructuring and valuations team. Attendees R. Booth, A. Bhuwania, C. Lau and A. Borkowska (all KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Lau, Christopher     | 11-May-12 | Meeting to discuss the status of progress on infrastructure assets between the restructuring and valuations team. Attendees R. Booth, A. Bhuwania, C. Lau and A. Borkowska (all KPMG).  | 0.5   | \$305 | \$ 152.50 |
| Borkowska, Alexandra | 11-May-12 | Meeting to discuss the status of progress on infrastructure assets between the restructuring and valuations team. Attendees R. Booth, A. Bhuwania, C. Lau and A. Borkowska (all KPMG).  | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony         | 11-May-12 | Preparation for meeting between A. Berg (KPMG) and K. Lysenko (KPMG) to review the outcome of the initial analysis of key assumptions and drivers of the business plan under the management and lenders scenarios.                            | 0.3   | \$695 | \$ 208.50 |
| Lysenko, Karol       | 11-May-12 | Conference call with M. Graham (Arcapita), A. Berg (KPMG), K. Lysenko (KPMG) to discuss high level business plan assumptions under lender and management case scenarios.  | 0.7   | \$550 | \$ 385.00 |
| Berg, Antony         | 11-May-12 | Conference call with M. Graham (Arcapita), A. Berg (KPMG), K. Lysenko (KPMG) to discuss high level business plan assumptions under lender and management case scenarios.  | 0.7   | \$695 | \$ 486.50 |
| Cameron, Lewis       | 11-May-12 | Upfront internal discussion and initial call with the US retail sector experts on the key market drivers, US economy currently and its outlook - Jjill. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK). | 0.7   | \$305 | \$ 213.50 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja | 11-May-12 | Upfront internal discussion and initial call with the US retail sector experts on the key market drivers, US economy currently and its outlook - Jjill. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK).  | 0.7   | \$550 | \$ 385.00 |
| Juckes, Daniel   | 11-May-12 | Upfront internal discussion and initial call with the US retail sector experts on the key market drivers, US economy currently and its outlook - Jjill. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK).  | 0.7   | \$550 | \$ 385.00 |
| O'Neill, Jane    | 11-May-12 | Upfront internal discussion and initial call with the US retail sector experts on the key market drivers, US economy currently and its outlook - Jjill. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK).  | 0.7   | \$695 | \$ 486.50 |
| Harris, David    | 11-May-12 | Upfront internal discussion and initial call with the US retail sector experts on the key market drivers, US economy currently and its outlook - Jjill. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK).  | 0.7   | \$840 | \$ 588.00 |
| Jordan, Erik     | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$800 | \$ 600.00 |
| Jachim, Nick     | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$890 | \$ 667.50 |
| Juckes, Daniel   | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$550 | \$ 440.00 |

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Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja  | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$550 | \$ 440.00 |
| Cameron, Lewis    | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$305 | \$ 244.00 |
| Harris, David     | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$840 | \$ 672.00 |
| O'Neill, Jane     | 11-May-12 | Upfront internal discussion and initial call with US retail sector / M&A professionals regarding key market drivers, US economy and its outlook - Bijoux Turner. Attendees: J. O'Neill, D. Harris, D. Juckes, L. Cameron and N. Mueller (all KPMG UK) and N. Jachim and E. Jordan (all KPMG US). | 0.8   | \$695 | \$ 556.00 |
| Tewaag, Alexander | 11-May-12 | High level review of new business plan received for Idhasoft.  | 0.8   | \$405 | \$ 324.00 |
| Brough, Robbie    | 11-May-12 | Review the assets valuation status to-date in preparation for catch-up meetings with each workstream for the following week.   | 0.9   | \$405 | \$ 364.50 |
| Harris, David     | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG).  | 1.0   | \$840 | \$ 840.00 |
| Khoo, Kian Huat   | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG).  | 1.0   | \$550 | \$ 550.00 |

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March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Juckes, Daniel    | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG). | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane     | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG). | 1.0   | \$695 | \$ 695.00   |
| Tewaag, Alexander | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG). | 1.0   | \$405 | \$ 405.00   |
| Mueller, Natalja  | 11-May-12 | Discussion on progress in business plan review and valuation on PE and VC assets. Attendees: N. Mueller, A. Tewaag, J. O'Neill, D. Harris, D. Juckes and K. Kian Huat (all KPMG). | 1.0   | \$550 | \$ 550.00   |
| Harrower, Andrew  | 11-May-12 | Review and transmission of initial information request lists to Arcapita deal teams.  | 1.3   | \$550 | \$ 715.00   |
| Tewaag, Alexander | 11-May-12 | High level review of new business plan received for Polygel.  | 1.3   | \$405 | \$ 526.50   |
| Harrower, Andrew  | 11-May-12 | Update spreadsheet to reflect confirmations received from various overseas offices regarding non-adverse interests in Arcapita matter   | 1.4   | \$550 | \$ 770.00   |
| Booth, Richard    | 11-May-12 | Review of Viridian business plan.   | 1.5   | \$695 | \$ 1,042.50 |
| Lawrence, Jason   | 11-May-12 | Review of development summary provided in connection with the Cybernetyki scheme to obtain key development project parameters for CEE Residential.                                | 1.5   | \$840 | \$ 1,260.00 |
| Juckes, Daniel    | 11-May-12 | Analysis of FY12 Jjill Plan, forecast and key assumptions.  | 2.0   | \$550 | \$ 1,100.00 |
| Harris, David     | 11-May-12 | Review of Polygel and Idhasoft forecast information.  | 2.2   | \$840 | \$ 1,848.00 |
| Brough, Robbie    | 11-May-12 | Preparing time cost analysis for the engagement team across all workstreams and assets.   | 1.4   | \$405 | \$ 567.00   |
| Harrower, Andrew  | 11-May-12 | Analyzing and updating the project plan with various workstream leaders.  | 2.5   | \$550 | \$ 1,375.00 |
| Berg, Antony      | 11-May-12 | Review of output of analysis of Company forecast trading information (P&L only) for Tensar.   | 3.0   | \$695 | \$ 2,085.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Barton, Ashley       | 11-May-12 | Analysis and preparation for meetings with management regarding the PODS business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 11-May-12 | Analysis and preparation for meetings with management regarding the 3PD business model, in particular over key revenue, cost, working capital and cash flow drivers for the business.  | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica       | 11-May-12 | Included the entry of KPIs for all Fountains owned hotels.   | 3.9   | \$405 | \$ 1,579.50 |
| Bryan, Jessica       | 11-May-12 | Continue to include the entry of KPIs for all Fountains owned hotels.  | 0.8   | \$405 | \$ 324.00   |
| Khoo, Kian Huat      | 11-May-12 | Review of Business Plan for Idhasoft and Polygel.  | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 11-May-12 | Continue to review Business Plan for Idhasoft and Polygel.   | 1.6   | \$550 | \$ 880.00   |
| Borkowska, Alexandra | 11-May-12 | Continuation of review of the Dalkia model provided, including high level cash flow, P&L and balance sheet analysis.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 11-May-12 | Continuation of review of the Dalkia model provided, including high level cash flow, P&L and balance sheet analysis.   | 1.8   | \$405 | \$ 729.00   |
| Lawrence, Jason      | 11-May-12 | CEE Residential analysis and review of Cybernetyki development financial model to establish current sales status, recent financial performance, and forecast project outturn of development phase I in preparation for meeting with Arcapita deal team (Paul Tan) on 13 May 2012.          | 3.9   | \$840 | \$ 3,276.00 |
| Lawrence, Jason      | 11-May-12 | Continue CEE Residential analysis and review of Cybernetyki development financial model to establish current sales status, recent financial performance, and forecast project outturn of development phase I in preparation for meeting with Arcapita deal team (Paul Tan) on 13 May 2012. | 3.9   | \$840 | \$ 3,276.00 |

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March 19, 2012 through September 17, 2013

| <b>Name</b>     | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|---|--------------|-------------|---------------|
| Lawrence, Jason | 11-May-12   | Continue CEE Residential analysis and review of Cybernetyki development financial model to establish current sales status, recent financial performance, and forecast project outturn of development phase I in preparation for meeting with Arcapita deal team (Paul Tan) on 13 May 2012.    | 0.2          | \$840       | \$ 168.00     |
| Berg, Antony    | 14-May-12   | Meeting between A. Berg and K. Lysenko (both KPMG) to review work to be performed on Tensar including bridging Lender Case and Management case.   | 0.2          | \$695       | \$ 139.00     |
| Lysenko, Karol  | 14-May-12   | Meeting between A. Berg and K. Lysenko (both KPMG) to review work to be performed on Tensar including bridging Lender Case and Management case.   | 0.2          | \$550       | \$ 110.00     |
| Barton, Ashley  | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony    | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$695       | \$ 208.50     |
| Booth, Richard  | 14-May-12   | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3          | \$695       | \$ 208.50     |

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| Name                 | Date      | Description   | Hours | Rate  | Amount    |
|----------------------|-----------|---|-------|-------|-----------|
| Borkowska, Alexandra | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Brough, Robbie       | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Harrower, Andrew     | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Jukes, Daniel        | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Peterson, James      | 14-May-12 | Team meeting on progress and strategy with A. Harrower, A. Butani, K. Whitworth, W. Gray, A. Borkowska, J. Peterson, A. Barton, R. Brough, K. Lysenko, D. Jukes, K. Huat, A. Tewaag, A. Berg, R. Booth, G. Williams, D. Marvin, A. Clark, J. Bryan, J. O'Neill, S. Boobis, C. Lau (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Whitworth, Kylie     | 14-May-12 | Meeting between K. Whitworth and R. Booth (both KPMG) to review information discussed during call with Arcapita deal team regarding Dalkia.   | 0.3   | \$550 | \$ 165.00 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Booth, Richard       | 14-May-12   | Meeting between K. Whitworth and R. Booth (both KPMG) to review information discussed during call with Arcapita deal team regarding Dalkia.                                 | 0.3          | \$695       | \$ 208.50     |
| Berg, Antony         | 14-May-12   | Discussion with A. Barton and A. Berg (both KPMG) in preparation for discussion on 3PD with Arcapita.   | 0.3          | \$695       | \$ 208.50     |
| Barton, Ashley       | 14-May-12   | Discussion with A. Barton and A. Berg (both KPMG) in preparation for discussion on 3PD with Arcapita.   | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony         | 14-May-12   | Review US PE asset progress and arranging discussions with internal US corporate Finance and commercial intelligence in respect of transport.                               | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 14-May-12   | Discussion regarding Infrastructure strategy. Attendees: R Booth, J Peterson and A Borkowska (all KPMG).  | 0.5          | \$405       | \$ 202.50     |
| Booth, Richard       | 14-May-12   | Discussion regarding Infrastructure strategy. Attendees: R Booth, J Peterson and A Borkowska (all KPMG).  | 0.5          | \$695       | \$ 347.50     |
| Peterson, James      | 14-May-12   | Discussion regarding Infrastructure strategy. Attendees: R Booth, J Peterson and A Borkowska (all KPMG).  | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja     | 14-May-12   | Prepare for discussion between A. Berg, K. Lysenko and N. Mueller (all KPMG) with U.S colleague A. Garber regarding the US market sector expertise as it relates to Tensar. | 0.5          | \$550       | \$ 275.00     |
| Mueller, Natalja     | 14-May-12   | Discussion between A. Berg, K. Lysenko and N. Mueller (all KPMG) with U.S colleague A. Garber regarding the US market sector expertise as it relates to Tensar.             | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony         | 14-May-12   | Discussion between A. Berg, K. Lysenko and N. Mueller (all KPMG) with U.S colleague A. Garber regarding the US market sector expertise as it relates to Tensar.             | 0.5          | \$695       | \$ 347.50     |
| Lysenko, Karol       | 14-May-12   | Discussion between A. Berg, K. Lysenko and N. Mueller (all KPMG) with U.S colleague A. Garber regarding the US market sector expertise as it relates to Tensar.             | 0.5          | \$550       | \$ 275.00     |
| Berg, Antony         | 14-May-12   | Call with R. James (Arcapita) and D. Harris and A. Berg (both KPMG) to discuss forecast assumptions for 3PD.  | 0.5          | \$695       | \$ 347.50     |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Harris, David     | 14-May-12 | Call with R. James (Arcapita) and D. Harris and A. Berg (both KPMG) to discuss forecast assumptions for 3PD.  | 0.5   | \$840 | \$ 420.00 |
| Berg, Antony      | 14-May-12 | Discussion between D. Harris and A. Berg (both KPMG) on 3PD key points discussed in discussion with Arcapita and proposed approach for forecast review.                             | 0.5   | \$695 | \$ 347.50 |
| Harris, David     | 14-May-12 | Discussion between D. Harris and A. Berg (both KPMG) on 3PD key points discussed in discussion with Arcapita and proposed approach for forecast review.                             | 0.5   | \$840 | \$ 420.00 |
| Khoo, Kian Huat   | 14-May-12 | Forecast/valuation related discussions regarding Varel. Attendees: K.H. Khoo, A. Tewaag (both KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 14-May-12 | Forecast/valuation related discussions regarding Varel. Attendees: K.H. Khoo, A. Tewaag (both KPMG).  | 0.5   | \$405 | \$ 202.50 |
| Harrower, Andrew  | 14-May-12 | Reviewing and sending information requests to deal teams for various assets.  | 0.6   | \$550 | \$ 330.00 |
| Williams, Gareth  | 14-May-12 | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG). | 0.7   | \$840 | \$ 588.00 |
| Butani, Anish     | 14-May-12 | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG). | 0.7   | \$550 | \$ 385.00 |
| Bhuwania, Achal   | 14-May-12 | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG). | 0.7   | \$695 | \$ 486.50 |
| Booth, Richard    | 14-May-12 | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG). | 0.7   | \$695 | \$ 486.50 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Peterson, James      | 14-May-12   | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG).                         | 0.7          | \$550 \$    | 385.00        |
| McPhee, Douglas      | 14-May-12   | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG).                         | 0.7          | \$950 \$    | 665.00        |
| Harrower, Andrew     | 14-May-12   | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG).                         | 0.7          | \$550 \$    | 385.00        |
| Fletcher, David      | 14-May-12   | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG).                         | 0.7          | \$950 \$    | 665.00        |
| Borkowska, Alexandra | 14-May-12   | Discussion covering Infrastructure asset information with A. Harrower, A. Butani, D. McPhee, A. Bhuwania, D. Fletcher, G. Williams, R. Booth, J. Peterson, A. Borkowska (all KPMG).                         | 0.7          | \$405 \$    | 283.50        |
| Booth, Richard       | 14-May-12   | Discussion between valuations and restructuring teams (R. Booth, J. Peterson and A. Butani (all KPMG)) regarding industry expert and strategy to obtain Chinese windfarm industry reports and intelligence. | 0.7          | \$695 \$    | 486.50        |
| Butani, Anish        | 14-May-12   | Discussion between valuations and restructuring teams (R. Booth, J. Peterson and A. Butani (all KPMG)) regarding industry expert and strategy to obtain Chinese windfarm industry reports and intelligence. | 0.7          | \$550 \$    | 385.00        |
| Peterson, James      | 14-May-12   | Discussion between valuations and restructuring teams (R. Booth, J. Peterson and A. Butani (all KPMG)) regarding industry expert and strategy to obtain Chinese windfarm industry reports and intelligence. | 0.7          | \$550 \$    | 385.00        |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Harrower, Andrew | 14-May-12 | Drafting team meeting agenda to discuss confidential information restrictions, delivery timeline and progress to date against initial plan.  | 0.7   | \$550 | \$ 385.00 |
| Whitworth, Kylie | 14-May-12 | Call with Arcapita deal team to discuss Dalkia legal agreements with Nader Al Ansari and John Wisniewski (both Arcapita), K. Whitworth and R. Booth (both KPMG).   | 0.8   | \$550 | \$ 440.00 |
| Booth, Richard   | 14-May-12 | Call with Arcapita deal team to discuss Dalkia legal agreements with Nader Al Ansari and John Wisniewski (both Arcapita), K. Whitworth and R. Booth (both KPMG).   | 0.8   | \$695 | \$ 556.00 |
| Peterson, James  | 14-May-12 | Reviewing market research in order to obtain background for economic viability of MoBay infrastructure asset. Further reviewing engineering reports and Ventyx report in order to obtain deeper understanding of asset background. | 0.9   | \$550 | \$ 495.00 |
| Barton, Ashley   | 14-May-12 | Call with deal team to discuss 3PD key business plan assumption drivers with D. Harris and A. Barton (both KPMG) and US asset managers (Arcapita).   | 1.0   | \$405 | \$ 405.00 |
| Harris, David    | 14-May-12 | Call with deal team to discuss 3PD key business plan assumption drivers with D. Harris and A. Barton (both KPMG) and US asset managers (Arcapita).   | 1.0   | \$840 | \$ 840.00 |
| Harrower, Andrew | 14-May-12 | Discussions covering Property asset valuation status with A. Harrower, D. Marvin, J. Lawrence, D. Fletcher, G. Williams (all KPMG).  | 1.0   | \$550 | \$ 550.00 |
| Marvin, Douglas  | 14-May-12 | Discussions covering Property asset valuation status with A. Harrower, D. Marvin, J. Lawrence, D. Fletcher, G. Williams (all KPMG).  | 1.0   | \$550 | \$ 550.00 |
| Williams, Gareth | 14-May-12 | Discussions covering Property asset valuation status with A. Harrower, D. Marvin, J. Lawrence, D. Fletcher, G. Williams (all KPMG).  | 1.0   | \$840 | \$ 840.00 |
| Fletcher, David  | 14-May-12 | Discussions covering Property asset valuation status with A. Harrower, D. Marvin, J. Lawrence, D. Fletcher, G. Williams (all KPMG).  | 1.0   | \$950 | \$ 950.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Lawrence, Jason      | 14-May-12 | Discussions covering Property asset valuation status with A. Harrower, D. Marvin, J. Lawrence, D. Fletcher, G. Williams (all KPMG).   | 1.0   | \$840 | \$ 840.00   |
| Williams, Gareth     | 14-May-12 | Review of Alvarez & Marsal pack regarding funding requests.   | 1.1   | \$840 | \$ 924.00   |
| Borkowska, Alexandra | 14-May-12 | Review of debt information available on Intralinks and in the press for Viridian.   | 1.3   | \$405 | \$ 526.50   |
| Booth, Richard       | 14-May-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss the debt structure of Viridian and an overview of how the business operates.   | 1.5   | \$695 | \$ 1,042.50 |
| Borkowska, Alexandra | 14-May-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss the debt structure of Viridian and an overview of how the business operates.   | 1.5   | \$405 | \$ 607.50   |
| Fletcher, David      | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 0.8   | \$950 | \$ 760.00   |
| O'Neill, Jane        | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.0   | \$695 | \$ 695.00   |
| Berg, Antony         | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$695 | \$ 1,042.50 |
| Harris, David        | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$840 | \$ 1,260.00 |

## EXHIBIT D2

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Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Harrower, Andrew  | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$550 | \$ 825.00   |
| Khoo, Kian Huat   | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$550 | \$ 825.00   |
| Williams, Gareth  | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$840 | \$ 1,260.00 |
| Tewaag, Alexander | 14-May-12 | Discussion covering US Private Equity and Venture Capital information flow with A. Harrower, A. Berg, K. Huat, G. Williams, D. Fletcher, D. Harris, J. O'Neill, and A. Tewaag (all KPMG). Partial attendance at discussion: D. Fletcher and J. O'Neill. | 1.5   | \$405 | \$ 607.50   |
| Berg, Antony      | 14-May-12 | Drafting of key assumptions and questions for discussion with deal team of Arcapita for PODS.   | 1.6   | \$695 | \$ 1,112.00 |
| Khoo, Kian Huat   | 14-May-12 | Call with AIGC 1 (Idhasoft and Polygel) deal team with J. O'Neill, K. Huat and A. Tewaag (all KPMG) and R. Bhatia and Z. Ahmed (both Arcapita), to discuss the assumptions underlying the business plans.   | 1.7   | \$550 | \$ 935.00   |
| O'Neill, Jane     | 14-May-12 | Call with AIGC 1 (Idhasoft and Polygel) deal team with J. O'Neill, K. Huat and A. Tewaag (all KPMG) and R. Bhatia and Z. Ahmed (both Arcapita), to discuss the assumptions underlying the business plans.   | 1.7   | \$695 | \$ 1,181.50 |
| Tewaag, Alexander | 14-May-12 | Call with AIGC 1 (Idhasoft and Polygel) deal team with J. O'Neill, K. Huat and A. Tewaag (all KPMG) and R. Bhatia and Z. Ahmed (both Arcapita), to discuss the assumptions underlying the business plans.   | 1.7   | \$405 | \$ 688.50   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Peterson, James      | 14-May-12 | Analysis of 24 Feb 12 Honiton model, in order to separate out the three operational Windfarm assets from the development assets in order to conduct preliminary view of operational asset value. Preparation of EBITDA analysis working sheet. | 1.9   | \$550 | \$ 1,045.00 |
| Whitworth, Kylie     | 14-May-12 | Review of client valuation documentation for Dalkia.   | 1.0   | \$550 | \$ 550.00   |
| Brough, Robbie       | 14-May-12 | Preparing agendas for team meetings and documenting progress, drafting working papers as evidence in support of valuation reports.   | 2.3   | \$405 | \$ 931.50   |
| Lysenko, Karol       | 14-May-12 | Price variance analysis for Western Hemisphere under management case (303 Tensar - Business plan).   | 2.4   | \$550 | \$ 1,320.00 |
| Juckes, Daniel       | 14-May-12 | Detailed review of FY13 - FY15 Forecast assumptions for Jjill.   | 2.7   | \$550 | \$ 1,485.00 |
| Lysenko, Karol       | 14-May-12 | Analysis of market growth projections by McGraw Hill and how these are reflected in the business plan projections (303 Tensar - Business plan).  | 2.8   | \$550 | \$ 1,540.00 |
| Juckes, Daniel       | 14-May-12 | Overview of available forecast information FY12 - FY15 for Jjill valuation.  | 2.9   | \$550 | \$ 1,595.00 |
| Berg, Antony         | 14-May-12 | Review of key assumptions on 3PD valuation.  | 3.0   | \$695 | \$ 2,085.00 |
| Khoo, Kian Huat      | 14-May-12 | Review of Business Plan and preparation for discussion with Arcapita deal team (Idhasoft and Polygel).   | 3.0   | \$550 | \$ 1,650.00 |
| Juckes, Daniel       | 14-May-12 | Continue detailed review of FY12 Forecast assumptions for Jjill valuation.   | 3.1   | \$550 | \$ 1,705.00 |
| Barton, Ashley       | 14-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for PODS.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 14-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for 3PD.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 14-May-12 | Review of forecast information in Viridian management presentation and the Viridian model to prepare a document for discussion with R. Booth outlining the key assumptions used by division in the forecast model.                             | 3.9   | \$405 | \$ 1,579.50 |
| Berg, Antony         | 15-May-12 | Discussion with R. James (Arcapita) regarding PODS business plan assumptions.  | 0.2   | \$695 | \$ 139.00   |

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March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount    |
|----------------------|-----------|---|-------|-------|-----------|
| Khoo, Kian Huat      | 15-May-12 | Forecast/valuation discussions related to Polygel.<br>Attendees: K.H. Khoo and A. Tewaag (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Tewaag, Alexander    | 15-May-12 | Forecast/valuation discussions related to Polygel.<br>Attendees: K.H. Khoo and A. Tewaag (both KPMG).   | 0.2   | \$405 | \$ 81.00  |
| Berg, Antony         | 15-May-12 | Discussion on Tensar financial forecast assumptions<br>with M. Graham (Arcapita) and A. Berg (KPMG).  | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony         | 15-May-12 | Draft agenda for Tensar meeting with M. Graham<br>(Arcapita).   | 0.4   | \$695 | \$ 278.00 |
| Khoo, Kian Huat      | 15-May-12 | Forecast/valuation related discussions for Varel.<br>Attendees: K.H. Khoo, A. Tewaag (both KPMG).   | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander    | 15-May-12 | Forecast/valuation related discussions for Varel.<br>Attendees: K.H. Khoo, A. Tewaag (both KPMG).   | 0.4   | \$405 | \$ 162.00 |
| Khoo, Kian Huat      | 15-May-12 | Forecast/valuation related discussions for Idhasoft.<br>Attendees: K.H. Khoo, A. Tewaag (both KPMG).  | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander    | 15-May-12 | Forecast/valuation related discussions for Idhasoft.<br>Attendees: K.H. Khoo, A. Tewaag (both KPMG).  | 0.4   | \$405 | \$ 162.00 |
| Borkowska, Alexandra | 15-May-12 | Meeting to walk through the AGUD model (v13.4)<br>following the call that the restructuring team had with<br>N. Al Ansari (Arcapita) . Attendees: K. Whitworth<br>and A. Borkowska (both KPMG).         | 0.5   | \$405 | \$ 202.50 |
| Whitworth, Kylie     | 15-May-12 | Meeting to walk through the AGUD model (v13.4)<br>following the call that the restructuring team had with<br>N. Al Ansari (Arcapita) . Attendees: K. Whitworth<br>and A. Borkowska (both KPMG).         | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony         | 15-May-12 | Providing an update to the company on information<br>received compared to information requested to date<br>with G. Williams, A. Berg, and D. Harris, (all<br>KPMG) B. McCabe, C. Combs (both Arcapita). | 0.5   | \$695 | \$ 347.50 |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Williams, Gareth | 15-May-12 | Providing an update to the company on information received compared to information requested to date with G. Williams, A. Berg, and D. Harris, (all KPMG) B. McCabe, C. Combs (both Arcapita).   | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 15-May-12 | Providing an update to the company on information received compared to information requested to date with G. Williams, A. Berg, and D. Harris, (all KPMG) B. McCabe, C. Combs (both Arcapita).   | 0.5   | \$840 | \$ 420.00 |
| Berg, Antony     | 15-May-12 | Preparation of agenda for 3PD meeting.   | 0.6   | \$695 | \$ 417.00 |
| Booth, Richard   | 15-May-12 | Call between restructuring and valuations to discuss project's prospective industry expert for US Gas Storage sector as it relates to Falcon/Moby. Attendees: S. Ferris, R. Booth and J. Peterson (all KPMG).  | 0.6   | \$695 | \$ 417.00 |
| Ferris, Steven   | 15-May-12 | Call between restructuring and valuations to discuss project's prospective industry expert for US Gas Storage sector as it relates to Falcon/Moby. Attendees: S. Ferris, R. Booth and J. Peterson (all KPMG).  | 0.6   | \$550 | \$ 330.00 |
| Peterson, James  | 15-May-12 | Call between restructuring and valuations to discuss project's prospective industry expert for US Gas Storage sector as it relates to Falcon/Moby. Attendees: S. Ferris, R. Booth and J. Peterson (all KPMG).  | 0.6   | \$550 | \$ 330.00 |
| Harrower, Andrew | 15-May-12 | Reviewing and transmitting information requests to deal teams in respect of infrastructure and private equity assets, to ensure we are in receipt of sufficiently detailed and timely forecasts and business plans to enhance the quality of KPMG outputs. | 0.7   | \$550 | \$ 385.00 |
| Juckes, Daniel   | 15-May-12 | Review key Jjill forecast assumptions.   | 0.8   | \$550 | \$ 440.00 |
| Bhuwania, Achal  | 15-May-12 | Meeting to discuss Viridian forecasts and valuation points ahead of meeting on 16/05/12 with deal team. Attendees: R. Booth, A. Bhuwania and A. Borkowska (all KPMG).  | 0.9   | \$695 | \$ 625.50 |
| Booth, Richard   | 15-May-12 | Meeting to discuss Viridian forecasts and valuation points ahead of meeting on 16/05/12 with deal team. Attendees: R. Booth, A. Bhuwania and A. Borkowska (all KPMG).  | 0.9   | \$695 | \$ 625.50 |

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March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 15-May-12 | Meeting to discuss Viridian forecasts and valuation points ahead of meeting on 16/05/12 with deal team. Attendees: R. Booth, A. Bhuwania and A. Borkowska (all KPMG).                          | 0.9   | \$405 | \$ 364.50   |
| Borkowska, Alexandra | 15-May-12 | Meeting between R Booth and A Borkowska (both KPMG) to discuss assumptions in the Dalkia model provided by the deal team in advance of the call with N. Al Ansari on 16/05/12.                 | 0.9   | \$405 | \$ 364.50   |
| Booth, Richard       | 15-May-12 | Meeting between R Booth and A Borkowska (both KPMG) to discuss assumptions in the Dalkia model provided by the deal team in advance of the call with N. Al Ansari on 16/05/12.                 | 0.9   | \$695 | \$ 625.50   |
| Harris, David        | 15-May-12 | Review of status of PODS business plan review.   | 0.9   | \$840 | \$ 756.00   |
| Harrower, Andrew     | 15-May-12 | Review of A&M funding requirement pack and sending relevant sections to respective asset team leads.   | 0.9   | \$550 | \$ 495.00   |
| Harris, David        | 15-May-12 | Review of status of business plan review for 3PD.  | 1.0   | \$840 | \$ 840.00   |
| Harrower, Andrew     | 15-May-12 | Draft correspondence with deal teams and management of multiple infrastructure and private equity assets regarding information supplied to date and information to be provided in short order. | 1.1   | \$550 | \$ 605.00   |
| Harris, David        | 15-May-12 | Review information in preparation for call with PODS deal team to discuss key business plan assumption drivers.  | 1.3   | \$840 | \$ 1,092.00 |
| Harris, David        | 15-May-12 | Call with deal team to discuss key business plan assumption drivers for PODS. Attendees: A. Berg, D. Harris and A. Barton (all KPMG) and R. James and M. Graham (both Arcapita).               | 1.3   | \$840 | \$ 1,092.00 |
| Barton, Ashley       | 15-May-12 | Call with deal team to discuss key business plan assumption drivers for PODS. Attendees: A. Berg, D. Harris and A. Barton (all KPMG) and R. James and M. Graham (both Arcapita).               | 1.3   | \$405 | \$ 526.50   |
| Berg, Antony         | 15-May-12 | Call with deal team to discuss key business plan assumption drivers for PODS. Attendees: A. Berg, D. Harris and A. Barton (all KPMG) and R. James and M. Graham (both Arcapita).               | 1.3   | \$695 | \$ 903.50   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Berg, Antony         | 15-May-12 | Tensar initial review of new valuation documents received providing support to forecasts.  | 1.5   | \$695 | \$ 1,042.50 |
| Borkowska, Alexandra | 15-May-12 | Analyzing the latest third party research on current power market conditions and growth forecasts to provide context for our review of the financial forecasts provided by Viridian management and deal teams.   | 1.5   | \$405 | \$ 607.50   |
| Peterson, James      | 15-May-12 | Review of Sgurr wind energy reports prepared for Honiton (Sgurr Energy - Sustainable and renewable energy consultants). Review of business plan assumptions in May 2011 draft valuation report distributed to us from deal team last week to compare with new Business Plan. | 1.6   | \$550 | \$ 880.00   |
| O'Neill, Jane        | 15-May-12 | Analysis of key valuation issues for 3PD.  | 1.7   | \$695 | \$ 1,181.50 |
| Whitworth, Kylie     | 15-May-12 | Review the latest client valuation model for AGUD.   | 1.7   | \$550 | \$ 935.00   |
| Lysenko, Karol       | 15-May-12 | Impact of Contech acquisition on FY12 numbers. Like-for-like analysis, price variance including impact of Contech, earn out payments review (Tensar - Business plan).  | 1.8   | \$550 | \$ 990.00   |
| Borkowska, Alexandra | 15-May-12 | Review of the new Dalkia model provided (version 13.4), with focus on customer ramp up tab now provided.   | 2.0   | \$405 | \$ 810.00   |
| Peterson, James      | 15-May-12 | Reviewing Honiton Business Plan presented on dataroom late on Tuesday evening. Draft outline of detailed review of business plan assumptions.  | 2.1   | \$550 | \$ 1,155.00 |
| Lysenko, Karol       | 15-May-12 | Tensar - Business plan - price variance analysis for Easter Hemisphere under management case.  | 2.3   | \$550 | \$ 1,265.00 |
| Juckes, Daniel       | 15-May-12 | Analysis of Jjill new store revenue assumptions.   | 2.4   | \$550 | \$ 1,320.00 |
| Borkowska, Alexandra | 15-May-12 | Preparation for meeting to discuss Viridian forecasts with the restructuring and valuations team ahead of the meeting with the deal team on 16/05/2012.  | 2.5   | \$405 | \$ 1,012.50 |
| Berg, Antony         | 15-May-12 | Detailed review of forecast assumptions and questions in preparation of PODS call with Deal team.  | 2.8   | \$695 | \$ 1,946.00 |
| Booth, Richard       | 15-May-12 | Meeting to continue the overview of how the Viridian business operates and run through the assumptions used in the forecast model. R. Booth and A. Borkowska (both KPMG).  | 2.8   | \$695 | \$ 1,946.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 15-May-12 | Meeting to continue the overview of how the Viridian business operates and run through the assumptions used in the forecast model. R. Booth and A. Borkowska (both KPMG).                              | 2.8   | \$405 | \$ 1,134.00 |
| Juckes, Daniel       | 15-May-12 | Analysis of Jjill Retail (base stores) revenue assumptions.  | 2.9   | \$550 | \$ 1,595.00 |
| Williams, Gareth     | 15-May-12 | Review and test of draft business plan review and valuation work product prepared by KPMG teams for various private equity and infrastructure assets; drafting feedback to report to respective teams. | 2.4   | \$840 | \$ 2,016.00 |
| Barton, Ashley       | 15-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for 3PD.   | 3.0   | \$405 | \$ 1,215.00 |
| Booth, Richard       | 15-May-12 | Review key financial movements and analysis of assumptions underpinning Freightliner business plan.  | 3.2   | \$695 | \$ 2,224.00 |
| Lysenko, Karol       | 15-May-12 | Tensar - Business plan analysis. EBITDA bridge under management case for the periods FY11 - FY16.  | 3.2   | \$550 | \$ 1,760.00 |
| Juckes, Daniel       | 15-May-12 | Analysis of Jjill Direct Revenue assumptions.  | 3.5   | \$550 | \$ 1,925.00 |
| Brough, Robbie       | 15-May-12 | US Economic Research: review broker reports, and providing summarized analysis of US GDP expectations, US consumer confidence, and the US housing market, to assist the US PE team.                    | 3.7   | \$405 | \$ 1,498.50 |
| Fletcher, David      | 15-May-12 | Drafting summary analysis, setting out key issues and views on value for all assets in preparation for a call with Arcapita and Rothschild on KPMG progress on valuation workstream.                   | 3.0   | \$950 | \$ 2,850.00 |
| Khoo, Kian Huat      | 15-May-12 | Review of business plan and prepare write up of Varel key assumptions.   | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 15-May-12 | Continue review of business plan and prepare write up of Varel key assumptions.  | 2.1   | \$550 | \$ 1,155.00 |
| Barton, Ashley       | 15-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for PODS.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 15-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for PODS.  | 3.9   | \$405 | \$ 1,579.50 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Whitworth, Kylie | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Barton, Ashley   | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$405       | \$ 121.50     |
| Berg, Antony     | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$695       | \$ 208.50     |
| Bhuwania, Achal  | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$695       | \$ 208.50     |
| Boobis, Suzanne  | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$405       | \$ 121.50     |
| Booth, Richard   | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$695       | \$ 208.50     |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Borkowska, Alexandra | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$405 \$    | 121.50        |
| Bryan, Jessica       | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$405 \$    | 121.50        |
| Clark, Antony        | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$305 \$    | 91.50         |
| Harris, David        | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$840 \$    | 252.00        |
| Harrower, Andrew     | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550 \$    | 165.00        |
| Jukes, Daniel        | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550 \$    | 165.00        |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Khoo, Kian Huat  | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Lawrence, Jason  | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$840       | \$ 252.00     |
| Lysenko, Karol   | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Marvin, Douglas  | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Mueller, Natalja | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| O'Neill, Jane    | 16-May-12   | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3          | \$695       | \$ 208.50     |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Butani, Anish     | 16-May-12 | Team meeting to discuss planning and progress to date with A. Berg, A. Barton, A. Borkowska, R. Booth, S. Boobis, J. Bryan, A. Bhuwania, A. Butani, A. Clark, A. Harrower, D. Harris, K. Huat, D. Jukes, J. Lawrence, K. Lysenko, D. Marvin, N. Mueller, J. O'Neill, K. Whitworth (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony      | 16-May-12 | Preparation for call on PODS litigation.  | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony      | 16-May-12 | Call with C. Xystros (KPMG US) to discuss transport and logistics sector in US as it relates to 3PD. Participants: J. O O'Neill and A. Berg (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| O'Neill, Jane     | 16-May-12 | Call with C. Xystros (KPMG US) to discuss transport and logistics sector in US as it relates to 3PD. Participants: J. O O'Neill and A. Berg (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Khoo, Kian Huat   | 16-May-12 | Meeting to discuss updates on Idhasoft's forecast and valuation with K.H. Khoo, A. Tewaag (both KPMG).  | 0.4   | \$550 | \$ 220.00 |
| Tewaag, Alexander | 16-May-12 | Meeting to discuss updates on Idhasoft's forecast and valuation with K.H. Khoo, A. Tewaag (both KPMG).  | 0.4   | \$405 | \$ 162.00 |
| Barton, Ashley    | 16-May-12 | Meeting to discuss current status of PODS assumption review with A. Berg and A. Barton (both KPMG).   | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony      | 16-May-12 | Meeting to discuss current status of PODS assumption review with A. Berg and A. Barton (both KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Berg, Antony      | 16-May-12 | Meeting to discuss current status of PODS forecasts with K. Lysenko and A. Berg (both KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Lysenko, Karol    | 16-May-12 | Meeting to discuss current status of PODS forecasts with K. Lysenko and A. Berg (both KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Khoo, Kian Huat   | 16-May-12 | Meeting to discuss updates on Polygel forecast and valuation between K.H. Khoo and A. Tewaag (both KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 16-May-12 | Meeting to discuss updates on Polygel forecast and valuation between K.H. Khoo and A. Tewaag (both KPMG).   | 0.5   | \$405 | \$ 202.50 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja  | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.5   | \$550 | \$ 275.00 |
| O'Neill, Jane     | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley    | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.6   | \$405 | \$ 243.00 |
| Berg, Antony      | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.6   | \$695 | \$ 417.00 |
| Barton, Ashley    | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.6   | \$405 | \$ 243.00 |
| Mueller, Natalja  | 16-May-12 | Meeting to discuss PODS forecast assumptions regarding valuation between A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG). Participants time may vary. | 1.0   | \$550 | \$ 550.00 |
| O'Neill, Jane     | 16-May-12 | Meeting to discuss PODS forecast assumptions regarding valuation between A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG). Participants time may vary. | 1.0   | \$695 | \$ 695.00 |
| Berg, Antony      | 16-May-12 | Partial attendance at meeting to discuss 3PD forecast assumptions regarding valuation with A. Berg, N. Mueller, J. O'Neill and A. Barton (all KPMG).           | 0.6   | \$695 | \$ 417.00 |
| Khoo, Kian Huat   | 16-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Varel.   | 0.6   | \$550 | \$ 330.00 |
| Tewaag, Alexander | 16-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Varel.   | 0.6   | \$405 | \$ 243.00 |
| Juckes, Daniel    | 16-May-12 | Prepare for discussions on Jjill forecasts and Bijoux key issues.  | 0.3   | \$550 | \$ 165.00 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Juckes, Daniel   | 16-May-12   | Meeting to discuss Jjill forecast assumptions regarding valuation between N. Mueller, J. O'Neill and D. Juckes (all KPMG).   | 0.6          | \$550       | \$ 330.00     |
| Mueller, Natalja | 16-May-12   | Meeting to discuss Jjill forecast assumptions regarding valuation between N. Mueller, J. O'Neill and D. Juckes (all KPMG).   | 0.6          | \$550       | \$ 330.00     |
| O'Neill, Jane    | 16-May-12   | Meeting to discuss Jjill forecast assumptions regarding valuation between N. Mueller, J. O'Neill and D. Juckes (all KPMG).   | 0.6          | \$695       | \$ 417.00     |
| Mueller, Natalja | 16-May-12   | Meeting to discuss Bijoux Turner forecast assumptions regarding valuation with N. Mueller, J. O'Neill and D. Juckes (all KPMG).  | 0.6          | \$550       | \$ 330.00     |
| Juckes, Daniel   | 16-May-12   | Meeting to discuss Bijoux Turner forecast assumptions regarding valuation with N. Mueller, J. O'Neill and D. Juckes (all KPMG).  | 0.6          | \$550       | \$ 330.00     |
| O'Neill, Jane    | 16-May-12   | Meeting to discuss Bijoux Turner forecast assumptions regarding valuation with N. Mueller, J. O'Neill and D. Juckes (all KPMG).  | 0.6          | \$695       | \$ 417.00     |
| Harris, David    | 16-May-12   | Call with Arcapita Deal Team to discuss the Bijoux Turner forecast assumptions. Attendees: D. Juckes, D. Harris (both KPMG) and S. Buschmann (Arcapita).                                       | 0.7          | \$840       | \$ 588.00     |
| Juckes, Daniel   | 16-May-12   | Call with Arcapita Deal Team to discuss the Bijoux Turner forecast assumptions. Attendees: D. Juckes, D. Harris (both KPMG) and S. Buschmann (Arcapita).                                       | 0.7          | \$550       | \$ 385.00     |
| Harrower, Andrew | 16-May-12   | Prepare correspondence to Rothschild regarding valuation information received and outstanding information.   | 0.7          | \$550       | \$ 385.00     |
| Berg, Antony     | 16-May-12   | Discussion on confidential matters with PODS internal counsel. Attendees: A. Berg (all KPMG), M. Graham, R. James (All Arcapita), A. Parker (PODS).  | 0.8          | \$695       | \$ 556.00     |
| Bhuwania, Achal  | 16-May-12   | Meeting to discuss follow up questions on the latest Dalkia financial model provided with N. Al Ansari (Arcapita). Attendees: R. Booth, A. Bhuwania, K. Whitworth and A. Borkowska (all KPMG). | 0.8          | \$695       | \$ 556.00     |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Booth, Richard       | 16-May-12 | Meeting to discuss follow up questions on the latest Dalkia financial model provided with N. Al Ansari (Arcapita). Attendees: R. Booth, A. Bhuwania, K. Whitworth and A. Borkowska (all KPMG). | 0.8   | \$695 | \$ 556.00 |
| Borkowska, Alexandra | 16-May-12 | Meeting to discuss follow up questions on the latest Dalkia financial model provided with N. Al Ansari (Arcapita). Attendees: R. Booth, A. Bhuwania, K. Whitworth and A. Borkowska (all KPMG). | 0.8   | \$405 | \$ 324.00 |
| Whitworth, Kylie     | 16-May-12 | Meeting to discuss follow up questions on the latest Dalkia financial model provided with N. Al Ansari (Arcapita). Attendees: R. Booth, A. Bhuwania, K. Whitworth and A. Borkowska (all KPMG). | 0.8   | \$550 | \$ 440.00 |
| Harris, David        | 16-May-12 | Call with Arcapita Deal Team to discuss the Jjill forecast assumptions. Attendees: D. Juckes, D. Harris (both KPMG) and S. Buschmann (Arcapita).   | 0.9   | \$840 | \$ 756.00 |
| Juckes, Daniel       | 16-May-12 | Call with Arcapita Deal Team to discuss the Jjill forecast assumptions. Attendees: D. Juckes, D. Harris (both KPMG) and S. Buschmann (Arcapita).   | 0.9   | \$550 | \$ 495.00 |
| Berg, Antony         | 16-May-12 | Tensar - review of commercial paper prepared by management.  | 1.0   | \$695 | \$ 695.00 |
| Harris, David        | 16-May-12 | Review of status of business plan review for Varel.  | 1.0   | \$840 | \$ 840.00 |
| Juckes, Daniel       | 16-May-12 | Review of Direct and variable cost assumptions for Jjill.  | 1.0   | \$550 | \$ 550.00 |
| Lysenko, Karol       | 16-May-12 | Call to discuss Tensar different forecast models and assumptions regarding valuation with K. Lysenko and N. Mueller (both KPMG).   | 1.0   | \$550 | \$ 550.00 |
| Mueller, Natalja     | 16-May-12 | Call to discuss Tensar different forecast models and assumptions regarding valuation with K. Lysenko and N. Mueller (both KPMG).   | 1.0   | \$550 | \$ 550.00 |
| Brough, Robbie       | 16-May-12 | Drafting and structuring the Dalkia valuation and business plan review report template and distributing the structured report to the asset sub team.   | 1.2   | \$405 | \$ 486.00 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Harrower, Andrew     | 16-May-12 | Review and address KPMG member firms being engaged to work on Real Estate assets, including communications to explain the requirements for them to charge time in adherence to bankruptcy court requirements. | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 16-May-12 | Analysis of Gross Margin assumptions for Jjill.   | 1.5   | \$550 | \$ 825.00   |
| Williams, Gareth     | 16-May-12 | Calls with Gibson Dunn (Craig Millett) and then Rothschild (Paul Richards and Savraj Sethi) regarding obtaining information, minority interests and effective holds. Review of effective holds.               | 1.6   | \$840 | \$ 1,344.00 |
| Juckes, Daniel       | 16-May-12 | Analysis of CAPEX assumptions for Jjill.  | 1.9   | \$550 | \$ 1,045.00 |
| Berg, Antony         | 16-May-12 | Tensar review of outputs on new model and understand cash flow modeling.  | 1.9   | \$695 | \$ 1,320.50 |
| Booth, Richard       | 16-May-12 | Review key financial movements and analysis of assumptions underpinning AGUD business plan.   | 2.1   | \$695 | \$ 1,459.50 |
| Borkowska, Alexandra | 16-May-12 | Review of Dalkia financial model in light of discussions with N Al Ansari (Arcapita).   | 2.1   | \$405 | \$ 850.50   |
| Brough, Robbie       | 16-May-12 | US Economic Research: review broker reports, and providing summarized analysis of US GDP expectations, US consumer confidence, and the US housing market , to assist the US PE team.                          | 2.3   | \$405 | \$ 931.50   |
| Lysenko, Karol       | 16-May-12 | Tensar business plan - volume variance analysis for Western Hemisphere under management case.   | 2.4   | \$550 | \$ 1,320.00 |
| O'Neill, Jane        | 16-May-12 | Review of 3PD Discounted Cash Flow (DCF) analysis.  | 2.4   | \$695 | \$ 1,668.00 |
| Booth, Richard       | 16-May-12 | Review key financial movements and analysis of assumptions underpinning Viridian business plan and roadshow presentation.   | 2.7   | \$695 | \$ 1,876.50 |
| Harrower, Andrew     | 16-May-12 | Prepare real estate investment and development valuation output templates and emailing internally for comments.   | 3.6   | \$550 | \$ 1,980.00 |
| Barton, Ashley       | 16-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for PODS.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 16-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for 3PD.  | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 16-May-12 | Review of monthly site reports as provided in the dataroom for Dalkia.  | 3.9   | \$405 | \$ 1,579.50 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja  | 16-May-12 | Tensor - review the valuation model, Beta and Weighted Average Cost Of Capital (WACC) analysis, current multiples analysis.     | 2.9   | \$550 | \$ 1,595.00 |
| Mueller, Natalja  | 16-May-12 | Tensor - continue review the valuation model, Beta and WACC analysis, current multiples analysis.                               | 1.1   | \$550 | \$ 605.00   |
| Lysenko, Karol    | 16-May-12 | Tensor business plan - analysis of the historical and forecast capex under management and lender case.                          | 3.9   | \$550 | \$ 2,145.00 |
| Lysenko, Karol    | 16-May-12 | Tensor business plan - continue analysis of the historical and forecast capex under management and lender case.                 | 1.1   | \$550 | \$ 605.00   |
| Khoo, Kian Huat   | 16-May-12 | Review of business plan and prepare write up of Idhasoft key assumptions.   | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat   | 16-May-12 | Continue review of business plan and prepare write up of Idhasoft key assumptions.  | 1.6   | \$550 | \$ 880.00   |
| Berg, Antony      | 17-May-12 | Discussion on Tensor forecast model with M. Graham (Arcapita).  | 0.2   | \$695 | \$ 139.00   |
| Berg, Antony      | 17-May-12 | Internal discussion on Tensor forecasts with G. Williams, A. Berg and K. Lysenko (All KPMG).                                    | 0.3   | \$695 | \$ 208.50   |
| Lysenko, Karol    | 17-May-12 | Internal discussion on Tensor forecasts with G. Williams, A. Berg and K. Lysenko (All KPMG).                                    | 0.3   | \$550 | \$ 165.00   |
| Williams, Gareth  | 17-May-12 | Internal discussion on Tensor forecasts with G. Williams, A. Berg and K. Lysenko (All KPMG).                                    | 0.3   | \$840 | \$ 252.00   |
| Khoo, Kian Huat   | 17-May-12 | Varel forecast/valuation related discussions with K.H. Khoo and A. Tewaag (both KPMG).  | 0.3   | \$550 | \$ 165.00   |
| Tewaag, Alexander | 17-May-12 | Varel forecast/valuation related discussions with K.H. Khoo and A. Tewaag (both KPMG).  | 0.3   | \$405 | \$ 121.50   |
| Booth, Richard    | 17-May-12 | Call following discussion with Arcapita deal team regarding Dalkia valuation. Attendees: K. Whitworth and R. Booth (both KPMG). | 0.3   | \$695 | \$ 208.50   |
| Whitworth, Kylie  | 17-May-12 | Call following discussion with Arcapita deal team regarding Dalkia valuation. Attendees: K. Whitworth and R. Booth (both KPMG). | 0.3   | \$550 | \$ 165.00   |
| Booth, Richard    | 17-May-12 | Meeting to discuss Honiton forecasts and valuation points. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG).          | 0.7   | \$695 | \$ 486.50   |
| Butani, Anish     | 17-May-12 | Meeting to discuss Honiton forecasts and valuation points. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG).          | 0.7   | \$550 | \$ 385.00   |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Borkowska, Alexandra | 17-May-12   | Meeting to discuss Honiton forecasts and valuation points. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG).  | 0.7          | \$405       | \$ 283.50     |
| Khoo, Kian Huat      | 17-May-12   | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Polygel.  | 0.7          | \$550       | \$ 385.00     |
| Tewaag, Alexander    | 17-May-12   | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Polygel.  | 0.7          | \$405       | \$ 283.50     |
| Williams, Gareth     | 17-May-12   | Meeting to continue to discuss progress, action plan and information outstanding on private equity assets with A. Harrower, D. Harris, D. McPhee, G. Williams, J. O'Neill (all KPMG). | 0.7          | \$840       | \$ 588.00     |
| Harris, David        | 17-May-12   | Meeting to continue to discuss progress, action plan and information outstanding on private equity assets with A. Harrower, D. Harris, D. McPhee, G. Williams, J. O'Neill (all KPMG). | 0.8          | \$840       | \$ 672.00     |
| O'Neill, Jane        | 17-May-12   | Meeting to continue to discuss progress, action plan and information outstanding on private equity assets with A. Harrower, D. Harris, D. McPhee, G. Williams, J. O'Neill (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Harrower, Andrew     | 17-May-12   | Meeting to continue to discuss progress, action plan and information outstanding on private equity assets with A. Harrower, D. Harris, D. McPhee, G. Williams, J. O'Neill (all KPMG). | 0.8          | \$550       | \$ 440.00     |
| McPhee, Douglas      | 17-May-12   | Meeting to continue to discuss progress, action plan and information outstanding on private equity assets with A. Harrower, D. Harris, D. McPhee, G. Williams, J. O'Neill (all KPMG). | 0.8          | \$950       | \$ 760.00     |
| Khoo, Kian Huat      | 17-May-12   | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Idhasoft.   | 0.8          | \$550       | \$ 440.00     |
| Tewaag, Alexander    | 17-May-12   | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Idhasoft.   | 0.8          | \$405       | \$ 324.00     |
| Whitworth, Kylie     | 17-May-12   | Call with Arcapita deal team to discuss Dalkia legal agreements with N. Al Ansari and J. Wisniewski (both Arcapita).  | 0.8          | \$550       | \$ 440.00     |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Tewaag, Alexander | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Jukes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Jukes, K. Khoo, J. O'Neill. | 0.4   | \$405 | \$ 162.00   |
| Berg, Antony      | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Jukes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Jukes, K. Khoo, J. O'Neill. | 0.7   | \$695 | \$ 486.50   |
| Harrower, Andrew  | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Jukes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Jukes, K. Khoo, J. O'Neill. | 1.5   | \$550 | \$ 825.00   |
| Fletcher, David   | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Jukes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Jukes, K. Khoo, J. O'Neill. | 1.5   | \$950 | \$ 1,425.00 |
| Williams, Gareth  | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Jukes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Jukes, K. Khoo, J. O'Neill. | 1.5   | \$840 | \$ 1,260.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 0.7   | \$550 | \$ 385.00   |
| Juckes, Daniel   | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 0.9   | \$550 | \$ 495.00   |
| Khoo, Kian Huat  | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 0.9   | \$550 | \$ 495.00   |
| Macauley, Philip | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 1.5   | \$840 | \$ 1,260.00 |
| McPhee, Douglas  | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 1.5   | \$950 | \$ 1,425.00 |

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Arcapita Bank B.S.C. (c)  
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| <b>Name</b>    | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------|-------------|--|--------------|-------------|---------------|
| O'Neill, Jane  | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on private equity and venture capital assets with D. Fletcher, A. Harrower, G. Williams, J. O'Neill, D. Juckes, N. Mueller, D. McPhee, A. Tewaag, K. Kian Huat, P. Macauley and A. Berg (all KPMG). Partial attendance: A. Tewaag, A. Berg, N. Mueller, D. Juckes, K. Khoo, J. O'Neill. | 0.9          | \$695       | \$ 625.50     |
| Barton, Ashley | 17-May-12   | Call with deal team to discuss key business plan assumption drivers for 3PD with A. Berg, D. Harris and A. Barton (all KPMG); R. Michael (Arcapita); and Management (3PD).   | 1.0          | \$405       | \$ 405.00     |
| Harris, David  | 17-May-12   | Call with deal team to discuss key business plan assumption drivers for 3PD with A. Berg, D. Harris and A. Barton (all KPMG); R. Michael (Arcapita); and Management (3PD).   | 1.0          | \$840       | \$ 840.00     |
| Berg, Antony   | 17-May-12   | Call with deal team to discuss key business plan assumption drivers for 3PD with A. Berg, D. Harris and A. Barton (all KPMG); R. Michael (Arcapita); and Management (3PD).   | 1.0          | \$695       | \$ 695.00     |
| Lysenko, Karol | 17-May-12   | Discussion on underlying business plan assumptions with the Tensar management team. Attendees: A. Berg and K. Lysenko (both KPMG), M. Graham (Arcapita) and D. Meltzer (Tensar).   | 1.0          | \$550       | \$ 550.00     |
| Berg, Antony   | 17-May-12   | Discussion on underlying business plan assumptions with the Tensar management team. Attendees: A. Berg and K. Lysenko (both KPMG), M. Graham (Arcapita) and D. Meltzer (Tensar).   | 1.0          | \$695       | \$ 695.00     |
| Booth, Richard | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska.   | 1.1          | \$695       | \$ 764.50     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Bhuwania, Achal  | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 1.5          | \$695       | \$ 1,042.50   |
| Lawrence, Jason  | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 1.7          | \$840       | \$ 1,428.00   |
| Marvin, Douglas  | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 1.7          | \$550       | \$ 935.00     |
| Harrower, Andrew | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 2.2          | \$550       | \$ 1,210.00   |
| Fletcher, David  | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 2.2          | \$950       | \$ 2,090.00   |
| Williams, Gareth | 17-May-12   | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 2.2          | \$840       | \$ 1,848.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 17-May-12 | Meeting to discuss progress, action plan and information outstanding on infrastructure assets with A. Harrower, A. Bhuwania, D. Fletcher, A. Borkowska, R. Booth, G. Williams, J. Lawrence, D. Marvin (all KPMG). Partial attendance: R. Booth, A. Bhuwania, J. Lawrence, D. Marvin, A. Borkowska. | 1.1   | \$405 | \$ 445.50   |
| Booth, Richard       | 17-May-12 | Review of Honiton 2012 financials and short-term funding need.   | 1.2   | \$695 | \$ 834.00   |
| Booth, Richard       | 17-May-12 | Review of Dalkia short-term funding requirement.   | 1.0   | \$695 | \$ 695.00   |
| Borkowska, Alexandra | 17-May-12 | Review the Honiton forecast model available in the dataroom and potential sensitivities.   | 1.3   | \$405 | \$ 526.50   |
| Juckes, Daniel       | 17-May-12 | Analysis of updated FY12 Forecasts for Jjill.  | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 17-May-12 | Analysis of revised FY12 forecasts for Jjill.  | 1.6   | \$550 | \$ 880.00   |
| Juckes, Daniel       | 17-May-12 | Analysis of historic inventory levels for Jjill.   | 1.8   | \$550 | \$ 990.00   |
| Borkowska, Alexandra | 17-May-12 | Review of the Joint Venture agreement between Honiton and Tanti.   | 2.0   | \$405 | \$ 810.00   |
| Harris, David        | 17-May-12 | Review status of business plan for Polygels and Idhasoft.  | 2.0   | \$840 | \$ 1,680.00 |
| Borkowska, Alexandra | 17-May-12 | Analysis of valuation model provided in dataroom for Honiton.  | 2.1   | \$405 | \$ 850.50   |
| Harrower, Andrew     | 17-May-12 | Initial preparation of asset summary template for meeting with the company and Rothschild on 22 May.   | 2.2   | \$550 | \$ 1,210.00 |
| Lysenko, Karol       | 17-May-12 | Tensar - Business plan. Volume variance analysis for Easter Hemisphere under management case.  | 2.2   | \$550 | \$ 1,210.00 |
| Booth, Richard       | 17-May-12 | Review key financial movements and analysis of assumptions underpinning Honiton business plan.   | 1.8   | \$695 | \$ 1,251.00 |
| O'Neill, Jane        | 17-May-12 | Review of PODs Discounted Cash Flow (DCF) analysis.  | 2.6   | \$695 | \$ 1,807.00 |
| Juckes, Daniel       | 17-May-12 | Analysis of April 2012 YTD results vs. Prior year and FY12 plan for Jjill.   | 2.8   | \$550 | \$ 1,540.00 |
| Lysenko, Karol       | 17-May-12 | Tensar - Business plan - Analysis of historical conversion of BX into TX and business plan assumptions under management case.  | 3.7   | \$550 | \$ 2,035.00 |
| Khoo, Kian Huat      | 17-May-12 | Review of business plan and prepare write up of Polygel key assumptions.   | 3.8   | \$550 | \$ 2,090.00 |
| Barton, Ashley       | 17-May-12 | Continuing analysis and meeting preparations for PODS valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Fletcher, David      | 17-May-12 | Review of analysis for Private Equity assets to date, providing feedback to asset teams in respect of progress.   | 2.1   | \$950 | \$ 1,995.00 |
| Barton, Ashley       | 17-May-12 | Continuing analysis and meeting preparations for 3PD valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 17-May-12 | Continuing analysis and meeting preparations for 3PD valuation support and business plan forecast assumption review.  | 2.0   | \$405 | \$ 810.00   |
| Brough, Robbie       | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Juckes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Barton, Ashley       | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Juckes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony         | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Juckes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$695 | \$ 139.00   |
| Borkowska, Alexandra | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Juckes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$405 | \$ 81.00    |
| Clark, Antony        | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Juckes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$305 | \$ 61.00    |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Harris, David    | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$840       | \$ 168.00     |
| Harrower, Andrew | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Jukes, Daniel    | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Khoo, Kian Huat  | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Lau, Christopher | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$305       | \$ 61.00      |
| Lawrence, Jason  | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$840       | \$ 168.00     |
| Lysenko, Karol   | 18-May-12   | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2          | \$550       | \$ 110.00     |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Marvin, Douglas   | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| Mueller, Natalja  | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$550 | \$ 110.00 |
| Tewaag, Alexander | 18-May-12 | Team meeting to discuss planning and progress to date with A. Harrower, D. Harris, J. Lawrence, K. Lysenko, D. Marvin, A. Berg, A. Barton, R. Brough, A. Borkowska, K. Huat, C. Lau, D. Jukes, A. Tewaag, A. Clark, N. Mueller (all KPMG). | 0.2   | \$405 | \$ 81.00  |
| Jukes, Daniel     | 18-May-12 | Call with S. Buschmann (Arcapita) in relation to Jjill Inventory strategy and progress on information requested.   | 0.3   | \$550 | \$ 165.00 |
| Khoo, Kian Huat   | 18-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Polygel.   | 0.3   | \$550 | \$ 165.00 |
| Tewaag, Alexander | 18-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Polygel.   | 0.3   | \$405 | \$ 121.50 |
| Harris, David     | 18-May-12 | Call with J. Huntz (Arcapita), D. Harris and J. O'Neill (all KPMG) to discuss structure of VC fund.  | 0.5   | \$840 | \$ 420.00 |
| O'Neill, Jane     | 18-May-12 | Call with J. Huntz (Arcapita), D. Harris and J. O'Neill (all KPMG) to discuss structure of VC fund.  | 0.5   | \$695 | \$ 347.50 |
| O'Neill, Jane     | 18-May-12 | Idhasoft call to discuss view of potential buyers for the asset with J. O'Neill, A. Tewaag and K.H. Khoo (all KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Khoo, Kian Huat   | 18-May-12 | Idhasoft call to discuss view of potential buyers for the asset with J. O'Neill, A. Tewaag and K.H. Khoo (all KPMG).   | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 18-May-12 | Idhasoft call to discuss view of potential buyers for the asset with J. O'Neill, A. Tewaag and K.H. Khoo (all KPMG).   | 0.5   | \$405 | \$ 202.50 |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Khoo, Kian Huat   | 18-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Idhasoft.  | 0.6   | \$550 | \$ 330.00 |
| Tewaag, Alexander | 18-May-12 | Forecast/valuation related discussion between K.H. Khoo and A. Tewaag (both KPMG) regarding Idhasoft.  | 0.6   | \$405 | \$ 243.00 |
| Harris, David     | 18-May-12 | Polygel call to discuss assumptions supporting the business plans with deal team and Idhasoft management with J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft) and L. Shah and G. Nachane (both Polygel). | 0.8   | \$840 | \$ 672.00 |
| Khoo, Kian Huat   | 18-May-12 | Polygel call to discuss assumptions supporting the business plans with deal team and Idhasoft management with J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft) and L. Shah and G. Nachane (both Polygel). | 0.8   | \$550 | \$ 440.00 |
| O'Neill, Jane     | 18-May-12 | Polygel call to discuss assumptions supporting the business plans with deal team and Idhasoft management with J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft) and L. Shah and G. Nachane (both Polygel). | 0.8   | \$695 | \$ 556.00 |
| Tewaag, Alexander | 18-May-12 | Polygel call to discuss assumptions supporting the business plans with deal team and Idhasoft management with J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft) and L. Shah and G. Nachane (both Polygel). | 0.8   | \$405 | \$ 324.00 |
| Harris, David     | 18-May-12 | Idhasoft call to discuss business plan assumptions and to request additional information with deal team and Idhasoft management. J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft).                        | 1.0   | \$840 | \$ 840.00 |
| Khoo, Kian Huat   | 18-May-12 | Idhasoft call to discuss business plan assumptions and to request additional information with deal team and Idhasoft management. J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft).                        | 1.0   | \$550 | \$ 550.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| O'Neill, Jane     | 18-May-12 | Idhasoft call to discuss business plan assumptions and to request additional information with deal team and Idhasoft management. J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft). | 1.0   | \$695 | \$ 695.00   |
| Tewaag, Alexander | 18-May-12 | Idhasoft call to discuss business plan assumptions and to request additional information with deal team and Idhasoft management. J. O'Neill, A. Tewaag, K. Huat and D. Harris (all KPMG). R. Bhatia and Z. Ahmed (Arcapita) and A. Pathok (Idhasoft). | 1.0   | \$405 | \$ 405.00   |
| Juckes, Daniel    | 18-May-12 | Preparation of high level Briefing memorandum for Jjill.  | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel    | 18-May-12 | Analysis of sales and EBITDA seasonality for Jjill.   | 1.3   | \$550 | \$ 715.00   |
| Berg, Antony      | 18-May-12 | Drafting of an internal memo in order to share an update on progress and our current view on valuation for 3PD.   | 1.5   | \$695 | \$ 1,042.50 |
| Harris, David     | 18-May-12 | Review of status of business plan review for Jjill.   | 1.5   | \$840 | \$ 1,260.00 |
| Berg, Antony      | 18-May-12 | Drafting of an internal memo in order to share an update on progress and our current view on valuation for PODS.  | 2.0   | \$695 | \$ 1,390.00 |
| Berg, Antony      | 18-May-12 | Drafting of an internal memo in order to share an update on progress and our current view on valuation for Tensar.  | 2.0   | \$695 | \$ 1,390.00 |
| Harrower, Andrew  | 18-May-12 | Continuing to draft summary asset report to share with company and Rothschild on 22 May.  | 2.4   | \$550 | \$ 1,320.00 |
| Lysenko, Karol    | 18-May-12 | Tensar Business plan - Current trading analysis for the period to Mar-12. Analysis of profitability by division against budget and prior year.  | 2.6   | \$550 | \$ 1,430.00 |
| Lysenko, Karol    | 18-May-12 | Tensar Business plan - Analysis of the working capital assumptions under management case.   | 2.7   | \$550 | \$ 1,485.00 |
| Juckes, Daniel    | 18-May-12 | Analysis of forecast inventory levels and buying assumptions for Jjill.   | 3.2   | \$550 | \$ 1,760.00 |
| Khoo, Kian Huat   | 18-May-12 | Review of business plan and prepare follow up questions for Polygel and Idhasoft.   | 3.6   | \$550 | \$ 1,980.00 |
| Barton, Ashley    | 18-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for PODS.   | 3.9   | \$405 | \$ 1,579.50 |

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|----------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley       | 18-May-12 | Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review for 3PD.  | 3.9   | \$405 | \$ 1,579.50 |
| Harrower, Andrew     | 18-May-12 | Drafting a detailed report for all assets on progress to date, key issues identified, initial views on financing and initial views on valuation, based on limited work completed to date, to share with the company and Rothschild on 22 May. | 3.9   | \$550 | \$ 2,145.00 |
| Borkowska, Alexandra | 18-May-12 | Model analysis for Dalkia, including trend and asset level analysis, review of model inputs and underlying assumptions.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 18-May-12 | Continuation of Dalkia analysis including review of key drivers of delta in profit, financial statement integrity review and drafting key questions for the management team.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 21-May-12 | Discuss PODS LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).   | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony         | 21-May-12 | Discuss PODS LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).   | 0.2   | \$695 | \$ 139.00   |
| Mueller, Natalja     | 21-May-12 | Discuss PODS LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).   | 0.2   | \$550 | \$ 110.00   |
| Berg, Antony         | 21-May-12 | Tensar - Discuss LTM figures with K. Lysenko and N. Mueller (both KPMG).  | 0.2   | \$695 | \$ 139.00   |
| Lysenko, Karol       | 21-May-12 | Tensar - Discuss LTM figures with K. Lysenko and N. Mueller (both KPMG).  | 0.2   | \$550 | \$ 110.00   |
| Mueller, Natalja     | 21-May-12 | Tensar - Discuss LTM figures with K. Lysenko and N. Mueller (all KPMG).   | 0.2   | \$550 | \$ 110.00   |
| Barton, Ashley       | 21-May-12 | Discuss 3PD LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.2   | \$405 | \$ 81.00    |
| Berg, Antony         | 21-May-12 | Discuss 3PD LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.2   | \$695 | \$ 139.00   |
| Mueller, Natalja     | 21-May-12 | Discuss 3PD LTM figures with A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.2   | \$550 | \$ 110.00   |
| Juckes, Daniel       | 21-May-12 | Discuss Bijoux LTM figures with D. Juckes and N. Mueller (both KPMG).   | 0.2   | \$550 | \$ 110.00   |
| Mueller, Natalja     | 21-May-12 | Discuss Bijoux LTM figures with D. Juckes and N. Mueller (both KPMG).   | 0.2   | \$550 | \$ 110.00   |
| Juckes, Daniel       | 21-May-12 | Discuss Jjill LTM figures with D. Juckes and N. Mueller (both KPMG).  | 0.3   | \$550 | \$ 165.00   |
| Mueller, Natalja     | 21-May-12 | Discuss Jjill LTM figures with D. Juckes and N. Mueller (both KPMG).  | 0.3   | \$550 | \$ 165.00   |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Williams, Gareth | 21-May-12 | Call with C Combs (Arcapita) regarding progress and outstanding issue regarding AGUD.  | 0.3   | \$840 | \$ 252.00 |
| Berg, Antony     | 21-May-12 | Preparation for call with R. James (Arcapita) regarding PODS.  | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony     | 21-May-12 | Preparation for call with R. James (Arcapita) for 3PD.   | 0.4   | \$695 | \$ 278.00 |
| Barton, Ashley   | 21-May-12 | PODS - Call with R. James (Arcapita), A. Barton and A. Berg (both KPMG) to discuss LTM EBITDA adjustments for the pro forma basis.   | 0.5   | \$405 | \$ 202.50 |
| Berg, Antony     | 21-May-12 | PODS - Call with R. James (Arcapita), A. Barton and A. Berg (both KPMG) to discuss LTM EBITDA adjustments for the pro forma basis.   | 0.5   | \$695 | \$ 347.50 |
| Berg, Antony     | 21-May-12 | 3PD - Call with R. James (Arcapita), A. Barton and A. Berg (both KPMG) to discuss LTM EBITDA adjustments for the pro forma basis.  | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley   | 21-May-12 | 3PD - Call with R. James (Arcapita), A. Barton and A. Berg (both KPMG) to discuss LTM EBITDA adjustments for the pro forma basis.  | 0.5   | \$405 | \$ 202.50 |
| Harris, David    | 21-May-12 | Call to discuss Jjill assets with Jjill management team and Arcapita to discuss. Attendees: D. Juckes, D. Harris (both KPMG), S. Buschmann (Arcapita), P. Bennett and D. Biese (both Jjill). | 0.5   | \$840 | \$ 420.00 |
| Juckes, Daniel   | 21-May-12 | Call to discuss Jjill assets with Jjill management team and Arcapita to discuss. Attendees: D. Juckes, D. Harris (both KPMG), S. Buschmann (Arcapita), P. Bennett and D. Biese (both Jjill). | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony     | 21-May-12 | Review of historic Last Twelve Months (LTM) and quality of earnings for 3PD.   | 0.6   | \$695 | \$ 417.00 |
| Whitworth, Kylie | 21-May-12 | Review of new valuation information provided by client on AGUD.  | 0.6   | \$550 | \$ 330.00 |
| Williams, Gareth | 21-May-12 | Review of KPMG UK and member firm time cost accruals to provide to A&M for inclusion in the Arcapita short term cash flow forecast to ensure accurate financial planning.                    | 0.7   | \$840 | \$ 588.00 |
| Bhuwania, Achal  | 21-May-12 | Team discussion on Honiton questions ahead of call with Arcapita deal team to discuss same. Attendees: A. Bhuwania, R. Booth, J. Peterson, A. Borkowska and A. Butani (all KPMG).            | 1.0   | \$695 | \$ 695.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Booth, Richard       | 21-May-12 | Team discussion on Honiton questions ahead of call with Arcapita deal team to discuss same. Attendees: A. Bhuwania, R. Booth, J. Peterson, A. Borkowska and A. Butani (all KPMG).  | 1.0   | \$695 | \$ 695.00 |
| Borkowska, Alexandra | 21-May-12 | Team discussion on Honiton questions ahead of call with Arcapita deal team to discuss same. Attendees: A. Bhuwania, R. Booth, J. Peterson, A. Borkowska and A. Butani (all KPMG).  | 1.0   | \$405 | \$ 405.00 |
| Butani, Anish        | 21-May-12 | Team discussion on Honiton questions ahead of call with Arcapita deal team to discuss same. Attendees: A. Bhuwania, R. Booth, J. Peterson, A. Borkowska and A. Butani (all KPMG).  | 1.0   | \$550 | \$ 550.00 |
| Peterson, James      | 21-May-12 | Team discussion on Honiton questions ahead of call with Arcapita deal team to discuss same. Attendees: A. Bhuwania, R. Booth, J. Peterson, A. Borkowska and A. Butani (all KPMG).  | 1.0   | \$550 | \$ 550.00 |
| Cinti, Fabrizio      | 21-May-12 | Kick off meeting between F. Cinti and G. Giordano (both KPMG) in order to review valuation analysis to be performed.   | 1.0   | \$371 | \$ 370.50 |
| Giordano, Giacchino  | 21-May-12 | Kick off meeting between F. Cinti and G. Giordano (both KPMG) in order to review valuation analysis to be performed.   | 1.0   | \$248 | \$ 247.90 |
| Harris, David        | 21-May-12 | Review information in preparation for call with Jjill management.  | 1.0   | \$840 | \$ 840.00 |
| Harris, David        | 21-May-12 | Review information in preparation for call with Varel management.  | 1.0   | \$840 | \$ 840.00 |
| Harris, David        | 21-May-12 | Call with Arcapita deal team and Varel management regarding business plan assumptions and questions raised to date. Attendees: D. Harris, K. Khoo and A. Tewaag (all KPMG). B. Lundstrom (Arcapita), J. Nixon and J. Capasso (both Varel). | 1.1   | \$840 | \$ 924.00 |
| Khoo, Kian Huat      | 21-May-12 | Call with Arcapita deal team and Varel management regarding business plan assumptions and questions raised to date. Attendees: D. Harris, K. Khoo and A. Tewaag (all KPMG). B. Lundstrom (Arcapita), J. Nixon and J. Capasso (both Varel). | 1.1   | \$550 | \$ 605.00 |

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| Name              | Date      | Description   | Hours | Rate  | Amount      |
|-------------------|-----------|---|-------|-------|-------------|
| Tewaag, Alexander | 21-May-12 | Call with Arcapita deal team and Varel management regarding business plan assumptions and questions raised to date. Attendees: D. Harris, K. Khoo and A. Tewaag (all KPMG). B. Lundstrom (Arcapita), J. Nixon and J. Capasso (both Varel).  | 1.1   | \$405 | \$ 445.50   |
| Juckes, Daniel    | 21-May-12 | Preparation for conference call with the Jjill Management team.   | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew  | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$550 | \$ 605.00   |
| Lau, Christopher  | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$305 | \$ 335.50   |
| McPhee, Douglas   | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$950 | \$ 1,045.00 |
| Peterson, James   | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$550 | \$ 605.00   |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Fletcher, David      | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$950 | \$ 1,045.00 |
| Williams, Gareth     | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.1   | \$840 | \$ 924.00   |
| Bhuwania, Achal      | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.2   | \$695 | \$ 834.00   |
| Whitworth, Kylie     | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.2   | \$550 | \$ 660.00   |
| Butani, Anish        | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.2   | \$550 | \$ 660.00   |
| Borkowska, Alexandra | 21-May-12 | Meeting to discuss indicative infrastructure valuations with A. Harrower, D. Fletcher, D. McPhee, A. Butani, A. Bhuwania, A. Borkowska, C. Lau, K. Whitworth, J. Peterson, G. Williams (all KPMG). Partial attendance: A. Harrower, C. Lau, D. McPhee, J. Peterson, D. Fletcher, G. Williams. | 1.2   | \$405 | \$ 486.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Berg, Antony         | 21-May-12 | Review of Quality of Earnings PWC report to talk through adjustments for PODS.   | 1.2   | \$695 | \$ 834.00   |
| Bhuwania, Achal      | 21-May-12 | Call with M. Pollard, D. Richardson and J. Chiang (all Arcapita) to discuss business plan and valuation issues relating to Honiton . Attendees: A. Bhuwania, J. Peterson, A. Borkowska and A. Butani (all KPMG).   | 1.2   | \$695 | \$ 834.00   |
| Borkowska, Alexandra | 21-May-12 | Call with M. Pollard, D. Richardson and J. Chiang (all Arcapita) to discuss business plan and valuation issues relating to Honiton . Attendees: A. Bhuwania, J. Peterson, A. Borkowska and A. Butani (all KPMG).   | 1.2   | \$405 | \$ 486.00   |
| Peterson, James      | 21-May-12 | Call with M. Pollard, D. Richardson and J. Chiang (all Arcapita) to discuss business plan and valuation issues relating to Honiton . Attendees: A. Bhuwania, J. Peterson, A. Borkowska and A. Butani (all KPMG).   | 1.2   | \$550 | \$ 660.00   |
| Butani, Anish        | 21-May-12 | Call with M. Pollard, D. Richardson and J. Chiang (all Arcapita) to discuss business plan and valuation issues relating to Honiton . Attendees: A. Bhuwania, J. Peterson, A. Borkowska and A. Butani (all KPMG).   | 1.2   | \$550 | \$ 660.00   |
| Peterson, James      | 21-May-12 | Reviewing and analyzing sensitivities output for Honiton model.  | 1.2   | \$550 | \$ 660.00   |
| Harris, David        | 21-May-12 | Review valuation information for various US PE assets in preparation for meeting regarding same.   | 1.3   | \$840 | \$ 1,092.00 |
| Tewaag, Alexander    | 21-May-12 | Adjustment of the Varel valuation model.   | 1.4   | \$405 | \$ 567.00   |
| Borkowska, Alexandra | 21-May-12 | Review of additional information received from the deal team, including an updated model for Dalkia.   | 1.5   | \$405 | \$ 607.50   |
| Macauley, Philip     | 21-May-12 | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.3   | \$840 | \$ 1,092.00 |

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| <b>Name</b>       | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew  | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.5          | \$550       | \$ 825.00     |
| Lawrence, Jason   | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.5          | \$840       | \$ 1,260.00   |
| Marvin, Douglas   | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.5          | \$550       | \$ 825.00     |
| Fletcher, David   | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.3          | \$950       | \$ 1,235.00   |
| Williams, Gareth  | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.5          | \$840       | \$ 1,260.00   |
| McPhee, Douglas   | 21-May-12   | General discussion around the real estate assets before the meeting with Arcapita on Tuesday 22 May. Attendees includes P. Macauley, D. McPhee, D. Marvin, J. Lawrence, D. Fletcher, G. Williams and A. Harrower (all KPMG). Partial attendance: P. Macauley, D. Fletcher. | 1.5          | \$950       | \$ 1,425.00   |
| Nitrati, Maurizio | 21-May-12   | Preliminary analysis of Castello Di Casole hotel and of Tuscany hotel market information available and instruction to KPMG team in order to define the analysis to be performed.   | 1.5          | \$791       | \$ 1,186.50   |
| Tewaag, Alexander | 21-May-12   | Preparation of presentation materials for Varel.   | 1.6          | \$405       | \$ 648.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Berg, Antony     | 21-May-12   | Review debt structure and waterfall on exit payments for PODS.   | 1.8          | \$695       | \$ 1,251.00   |
| Juckes, Daniel   | 21-May-12   | Analysis of non recurring items of expenditure and EBITDA adjustments for Jjill.   | 1.8          | \$550       | \$ 990.00     |
| Bhuwania, Achal  | 21-May-12   | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Juckes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Juckes. | 0.2          | \$695       | \$ 139.00     |
| McPhee, Douglas  | 21-May-12   | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Juckes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Juckes. | 1.2          | \$950       | \$ 1,140.00   |
| Mueller, Natalja | 21-May-12   | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Juckes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Juckes. | 1.7          | \$550       | \$ 935.00     |
| Berg, Antony     | 21-May-12   | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Juckes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Juckes. | 1.7          | \$695       | \$ 1,181.50   |
| Juckes, Daniel   | 21-May-12   | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Juckes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Juckes. | 1.7          | \$550       | \$ 935.00     |

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| Name              | Date      | Description  | Hours | Rate  | Amount      |
|-------------------|-----------|--|-------|-------|-------------|
| Harris, David     | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$840 | \$ 1,764.00 |
| Fletcher, David   | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$950 | \$ 1,995.00 |
| O'Neill, Jane     | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$695 | \$ 1,459.50 |
| Tewaag, Alexander | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$405 | \$ 850.50   |
| Williams, Gareth  | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$840 | \$ 1,764.00 |
| Harrower, Andrew  | 21-May-12 | Meeting to discuss indicative private equity valuations with A. Harrower, D. Fletcher, D. McPhee, A. Tewaag, A. Bhuwania, G. Williams, D. Jukes, J. O'Neill, D. Harris, A. Berg, and N. Mueller (all KPMG). Partial attendance: A. Bhuwania, D. McPhee, N. Mueller, A. Berg, D. Jukes. | 2.1   | \$550 | \$ 1,155.00 |

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Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 21-May-12 | Review of additional Viridian information received from the deal team, including an updated business plan, update on the sale of the renewables business and other documents uploaded to the dataroom.                                    | 2.9   | \$405 | \$ 1,174.50 |
| Cinti, Fabrizio      | 21-May-12 | Analysis of key performance indicators of the annual report (revenues, betide, edit, net result, revenues breakdown, occupancy rate, etc).  | 3.0   | \$371 | \$ 1,111.50 |
| Giordano, Giacchino  | 21-May-12 | Compilation of data sources for the asset, including the management company's annual report, and initial analysis.  | 3.0   | \$248 | \$ 743.70   |
| Borkowska, Alexandra | 21-May-12 | Creation of sensitivities within the model provided for Honiton in the dataroom.  | 3.1   | \$405 | \$ 1,255.50 |
| Harrower, Andrew     | 21-May-12 | Continuing to draft and finalize the asset summary pack to present our initial views to the Company and Rothschild on 23/05/2012.   | 3.3   | \$550 | \$ 1,815.00 |
| Falcone, Silvio      | 21-May-12 | Preliminary analysis of Castello Di Casole hotel and of Tuscany hotel market information available to KPMG and instruction to KPMG colleagues in order to perform the market analysis on Castello Di Casole hotel comparable structure.   | 3.5   | \$593 | \$ 2,076.55 |
| Lysenko, Karol       | 21-May-12 | Tensar market research on road construction spend in US and impact of the US Highway Bill on the road construction in FY12 and FY13.  | 3.8   | \$550 | \$ 2,090.00 |
| Barton, Ashley       | 21-May-12 | 3PD - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |
| Cinti, Fabrizio      | 21-May-12 | Preliminary analysis screening of luxury structures in Tuscany comparable with Castello Di Casole (performed web site analysis and found management company in order to know the name of the management company) for 10 out of 19 hotels. | 3.2   | \$371 | \$ 1,185.60 |
| Cinti, Fabrizio      | 21-May-12 | Discussion between F. Cinti and G. Giordano (both KPMG) to discuss the analysis screening of luxury structures in Tuscany.  | 0.8   | \$371 | \$ 296.40   |
| Giordano, Giacchino  | 21-May-12 | Discussion between F. Cinti and G. Giordano (both KPMG) to discuss the analysis screening of luxury structures in Tuscany.  | 0.8   | \$248 | \$ 198.32   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Giordano, Giacchino  | 21-May-12 | Review of preliminary analysis screening of luxury structure in Tuscany comparable with Castello Di Casole for 9 out of 19 hotels. | 3.2   | \$248 | \$ 793.28   |
| Barton, Ashley       | 21-May-12 | PODS - Continue analysis and meeting preparations for valuation support and business plan forecast assumption review.              | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 21-May-12 | PODS - Continue analysis and meeting preparations for valuation support and business plan forecast assumption review.              | 1.0   | \$405 | \$ 405.00   |
| Khoo, Kian Huat      | 21-May-12 | Review of external market intelligence data and other information provided by Varel management.                                    | 3.8   | \$550 | \$ 2,090.00 |
| Khoo, Kian Huat      | 21-May-12 | Continue review of external market intelligence data and other information provided by Varel management.                           | 2.6   | \$550 | \$ 1,430.00 |
| Barton, Ashley       | 22-May-12 | Meeting with A. Barton and A. Berg (both KPMG) to discuss progress of 3PD work.  | 0.3   | \$405 | \$ 121.50   |
| Berg, Antony         | 22-May-12 | Meeting with A. Barton and A. Berg (both KPMG) to discuss progress of 3PD work.  | 0.3   | \$695 | \$ 208.50   |
| Berg, Antony         | 22-May-12 | Review progress of Tensar work.  | 0.3   | \$695 | \$ 208.50   |
| Berg, Antony         | 22-May-12 | Call with M. Graham (Arcapita) and A. Berg and K. Lysenko (both KPMG) on PODS.   | 0.3   | \$695 | \$ 208.50   |
| Lysenko, Karol       | 22-May-12 | Call with M. Graham (Arcapita) and A. Berg and K. Lysenko (both KPMG) on PODS.   | 0.3   | \$550 | \$ 165.00   |
| Berg, Antony         | 22-May-12 | Call with M. Graham (Arcapita) and A. Berg and K. Lysenko (All KPMG) on Tensar.  | 0.4   | \$695 | \$ 278.00   |
| Lysenko, Karol       | 22-May-12 | Call with M. Graham (Arcapita) and A. Berg and K. Lysenko (All KPMG) on Tensar.  | 0.4   | \$550 | \$ 220.00   |
| Barton, Ashley       | 22-May-12 | Meeting to review 3PD forecasts and assumptions with A. Barton and A. Berg (both KPMG).  | 0.5   | \$405 | \$ 202.50   |
| Berg, Antony         | 22-May-12 | Meeting to review 3PD forecasts and assumptions with A. Barton and A. Berg (both KPMG).  | 0.5   | \$695 | \$ 347.50   |
| Booth, Richard       | 22-May-12 | Meeting to discuss Dalkia infrastructure progress to date. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG).           | 0.5   | \$695 | \$ 347.50   |
| Borkowska, Alexandra | 22-May-12 | Meeting to discuss Dalkia infrastructure progress to date. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG).           | 0.5   | \$405 | \$ 202.50   |

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| Name                | Date      | Description   | Hours | Rate  | Amount    |
|---------------------|-----------|---|-------|-------|-----------|
| Peterson, James     | 22-May-12 | Meeting to discuss Dalkia infrastructure progress to date. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG).  | 0.5   | \$550 | \$ 275.00 |
| Cinti, Fabrizio     | 22-May-12 | Lux Res Dev (Italy) call to discuss findings from market research undertaken by the KPMG Rome team around the hotels in Tuscany and discussion of Arcapita valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG). | 0.5   | \$371 | \$ 185.25 |
| Falcone, Silvio     | 22-May-12 | Lux Res Dev (Italy) call to discuss findings from market research undertaken by the KPMG Rome team around the hotels in Tuscany and discussion of Arcapita valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG). | 0.5   | \$593 | \$ 296.65 |
| Bryan, Jessica      | 22-May-12 | Lux Res Dev (Italy) call to discuss findings from market research undertaken by the KPMG Rome team around the hotels in Tuscany and discussion of Arcapita valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG). | 0.5   | \$405 | \$ 202.50 |
| Giordano, Giacchino | 22-May-12 | Lux Res Dev (Italy) call to discuss findings from market research undertaken by the KPMG Rome team around the hotels in Tuscany and discussion of Arcapita valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG). | 0.5   | \$248 | \$ 123.95 |
| Marvin, Douglas     | 22-May-12 | Lux Res Dev (Italy) call to discuss findings from market research undertaken by the KPMG Rome team around the hotels in Tuscany and discussion of Arcapita valuation. Attendees J. Bryan, D. Marvin, S. Falcone, G. Giordano and F. Cinti (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Peterson, James     | 22-May-12 | Discussion with J. Chang (Arcapita Singapore Deal team) regarding the 2012 Liquidity Forecast for Honiton.  | 0.5   | \$550 | \$ 275.00 |
| Berg, Antony        | 22-May-12 | Assist and prepare additional schedules for Partner meeting with company.   | 0.8   | \$695 | \$ 556.00 |
| Berg, Antony        | 22-May-12 | Review of market research summary prepared by K. Lysenko for Tensar.  | 1.0   | \$695 | \$ 695.00 |

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| Name                | Date      | Description  | Hours | Rate  | Amount      |
|---------------------|-----------|--|-------|-------|-------------|
| Peterson, James     | 22-May-12 | Review of Freightliner documentation provided by deal team and research done to find intelligence to support data provided.  | 1.4   | \$550 | \$ 770.00   |
| Berg, Antony        | 22-May-12 | Analysis and review of capital structure on PODS and summarizing explanations.   | 1.5   | \$695 | \$ 1,042.50 |
| Lysenko, Karol      | 22-May-12 | Analysis of historical cash flow statements and key drivers of cash conversion for Tensar.   | 1.5   | \$550 | \$ 825.00   |
| Nitrati, Maurizio   | 22-May-12 | Review of the screening of results findings in order to prepare for the conference call with KPMG UK.  | 1.5   | \$791 | \$ 1,186.50 |
| Lysenko, Karol      | 22-May-12 | Analysis of April YTD financials for Tensar.   | 1.8   | \$550 | \$ 990.00   |
| Booth, Richard      | 22-May-12 | Continued analysis of AGUD business plan assumptions and further consideration of risk areas.  | 1.9   | \$695 | \$ 1,320.50 |
| Peterson, James     | 22-May-12 | Review of Honiton model outputs and analysis sensitivities for output to valuations team.  | 1.9   | \$550 | \$ 1,045.00 |
| Harris, David       | 22-May-12 | Prepare for meeting at Arcapita, Sloane Square regarding initial views on infrastructure assets.   | 2.0   | \$840 | \$ 1,680.00 |
| Juckes, Daniel      | 22-May-12 | Review of working capital assumptions for Jjill.   | 2.0   | \$550 | \$ 1,100.00 |
| Booth, Richard      | 22-May-12 | Continued review and analysis of business plan and underlying assumptions for Honiton.   | 2.1   | \$695 | \$ 1,459.50 |
| Lysenko, Karol      | 22-May-12 | Analysis of broker notes on companies competing with Tensar and brokers' expectations of future growth in US.  | 2.1   | \$550 | \$ 1,155.00 |
| Harrower, Andrew    | 22-May-12 | Finalizing and reviewing asset overview summary to present to the company on 22 May.   | 2.3   | \$550 | \$ 1,265.00 |
| Booth, Richard      | 22-May-12 | Meeting with Arcapita and Rothschild regarding initial views on infrastructure assets at Arcapita offices, Sloane Square.  | 2.5   | \$695 | \$ 1,737.50 |
| Juckes, Daniel      | 22-May-12 | Review of the Jjill Cash flow projections.   | 2.5   | \$550 | \$ 1,375.00 |
| Falcone, Silvio     | 22-May-12 | Meeting to review of the preliminary findings and screening of the results with G. Giordano (KPMG) in order to prepare the conference call with KPMG UK on the Castello Di Casole real estate asset. | 3.0   | \$593 | \$ 1,779.90 |
| Giordano, Giacchino | 22-May-12 | Meeting to review of the preliminary findings and screening of the results with S. Falcone (KPMG) in order to prepare the conference call with KPMG UK on the Castello Di Casole real estate asset.  | 3.0   | \$248 | \$ 743.70   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 22-May-12 | Analysis and review of historical and forecast information available for Viridian on a divisional basis to assess gaps in data.  | 3.8   | \$405 | \$ 1,539.00 |
| Borkowska, Alexandra | 22-May-12 | Analysis of additional data provided in the updated model for Dalkia.  | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 22-May-12 | Continuation of review of additional Viridian information received from the deal team, including an updated business plan, update on the sale of the renewables business and other documents uploaded to the dataroom. | 3.9   | \$405 | \$ 1,579.50 |
| Giordano, Giacchino  | 22-May-12 | Continue to download management companies' annual report and analysis of key performance indicators of the annual report (revenues, betide, edit, net result, revenues breakdown, occupancy rate, etc.)                | 0.2   | \$248 | \$ 49.58    |
| Giordano, Giacchino  | 22-May-12 | Background analysis on the Castello Di Casole asset and initial review of market data.   | 3.9   | \$248 | \$ 966.81   |
| Giordano, Giacchino  | 22-May-12 | Summary of comparables historical performance based on annual report analysis and other information available from previous KPMG Italy engagement.   | 3.9   | \$248 | \$ 966.81   |
| Barton, Ashley       | 22-May-12 | PODS - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 22-May-12 | PODS - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.  | 2.0   | \$405 | \$ 810.00   |
| Barton, Ashley       | 22-May-12 | Continuing analysis and meeting preparations for 3PD valuation support and business plan forecast assumption review.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 22-May-12 | Continuing analysis and meeting preparations for 3PD valuation support and business plan forecast assumption review.   | 3.0   | \$405 | \$ 1,215.00 |
| Khoo, Kian Huat      | 22-May-12 | Analysis of sensitivities and upsides subsequent to discussion with Varel management.  | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 22-May-12 | Continue analysis of sensitivities and upsides subsequent to discussion with Varel management.   | 3.1   | \$550 | \$ 1,705.00 |
| Khoo, Kian Huat      | 23-May-12 | Discussion on Varel deliverables with K.H. Khoo and A. Tewaag (both KPMG).   | 0.1   | \$550 | \$ 55.00    |
| Tewaag, Alexander    | 23-May-12 | Discussion on Varel deliverables with K.H. Khoo and A. Tewaag (both KPMG).   | 0.1   | \$405 | \$ 40.50    |

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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Khoo, Kian Huat   | 23-May-12 | Discussion on Idhasoft deliverables with K.H. Khoo and A. Tewaag (both KPMG).  | 0.1   | \$550 | \$ 55.00  |
| Tewaag, Alexander | 23-May-12 | Discussion on Idhasoft deliverables with K.H. Khoo and A. Tewaag (both KPMG).  | 0.1   | \$405 | \$ 40.50  |
| Khoo, Kian Huat   | 23-May-12 | Discussion on Polygel deliverables with K.H. Khoo and A. Tewaag (both KPMG).   | 0.1   | \$550 | \$ 55.00  |
| Tewaag, Alexander | 23-May-12 | Discussion on Polygel deliverables with K.H. Khoo and A. Tewaag (both KPMG).   | 0.1   | \$405 | \$ 40.50  |
| Bryan, Jessica    | 23-May-12 | Lux Res Dev (Italy) call between J. Bryan and S. Falcone (both KPMG) to discuss further information required on the Villas.  | 0.2   | \$405 | \$ 81.00  |
| Falcone, Silvio   | 23-May-12 | Lux Res Dev (Italy) call between J. Bryan and S. Falcone (both KPMG) to discuss further information required on the Villas.  | 0.2   | \$593 | \$ 118.66 |
| Barton, Ashley    | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2   | \$405 | \$ 81.00  |
| Berg, Antony      | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2   | \$695 | \$ 139.00 |
| Boobis, Suzanne   | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2   | \$405 | \$ 81.00  |
| Booth, Richard    | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2   | \$695 | \$ 139.00 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Brough, Robbie   | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$405       | \$ 81.00      |
| Harris, David    | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$840       | \$ 168.00     |
| Harrower, Andrew | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Juckes, Daniel   | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Khoo, Kian Huat  | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Lau, Christopher | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$305       | \$ 61.00      |
| Lysenko, Karol   | 23-May-12   | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Juckes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG). | 0.2          | \$550       | \$ 110.00     |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| Mueller, Natalja | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Peterson, James  | 23-May-12 | Team meeting to discuss progress and plan for the week with A. Harrower, D. Harris, A. Barton, K. Lysenko, D. Jukes, K. Huat, R. Brough, A. Berg, N. Mueller, S. Boobis, A. Clark, C. Lau, R. Booth, J. Peterson (all KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Mueller, Natalja | 23-May-12 | Meeting to discuss outstanding information in relation to the Jjill Business plan review and valuation with D. Jukes and N. Mueller (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Jukes, Daniel    | 23-May-12 | Meeting to discuss outstanding information in relation to the Jjill Business plan review and valuation with D. Jukes and N. Mueller (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Williams, Gareth | 23-May-12 | Project call with Rothschild's regarding value through the cycle. Attendees: G. Williams and D. McPhee (both KPMG).  | 0.5   | \$840 | \$ 420.00 |
| McPhee, Douglas  | 23-May-12 | Project call with Rothschild's regarding value through the cycle. Attendees: G. Williams and D. McPhee (both KPMG).  | 0.5   | \$950 | \$ 475.00 |
| Jukes, Daniel    | 23-May-12 | Call with S. Buschmann (Arcapita) Deal Team to discuss Balance sheet assumptions and Management incentive plan for Jjill.  | 0.6   | \$550 | \$ 330.00 |
| Barton, Ashley   | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$405 | \$ 324.00 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Berg, Antony         | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Bhuwania, Achal      | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Boobis, Suzanne      | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$405       | \$ 324.00     |
| Booth, Richard       | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Borkowska, Alexandra | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$405       | \$ 324.00     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name            | Date      | Description  | Hours | Rate     | Amount |
|-----------------|-----------|--|-------|----------|--------|
| Brough, Robbie  | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$405 \$ | 324.00 |
| Butani, Anish   | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$550 \$ | 440.00 |
| Clark, Antony   | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$305 \$ | 244.00 |
| Ferris, Steven  | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$550 \$ | 440.00 |
| Fletcher, David | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$950 \$ | 760.00 |

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| <b>Name</b>        | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|--------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew   | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550 \$    | 440.00        |
| Jukes, Daniel      | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550 \$    | 440.00        |
| Kastavunis, Marina | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550 \$    | 440.00        |
| Khoo, Kian Huat    | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550 \$    | 440.00        |
| Lau, Christopher   | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$305 \$    | 244.00        |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lawrence, Jason  | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$840       | \$ 672.00     |
| Lysenko, Karol   | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550       | \$ 440.00     |
| Marvin, Douglas  | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550       | \$ 440.00     |
| McPhee, Douglas  | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$950       | \$ 760.00     |
| Mueller, Natalja | 23-May-12   | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8          | \$550       | \$ 440.00     |

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| Name             | Date      | Description  | Hours | Rate  | Amount    |
|------------------|-----------|--|-------|-------|-----------|
| O'Neill, Jane    | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$695 | \$ 556.00 |
| Peterson, James  | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$550 | \$ 440.00 |
| Whitworth, Kylie | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$550 | \$ 440.00 |
| Williams, Gareth | 23-May-12 | Team update meeting to discuss planning and progress with A. Barton, A. Berg, A. Bhuwania, S. Boobis, R. Booth, A. Borkowska, R. Brough, A. Butani, A. Clark, S. Ferris, D. Fletcher, A. Harrower, K. Huat, D. Jukes, M. Kastavunis, J. Lawrence, K. Lysenko, C. Lau, D. McPhee, D. Marvin, N. Mueller, J. O'Neill, J. Peterson, K. Whitworth, G. Williams (all KPMG). | 0.8   | \$840 | \$ 672.00 |
| Jukes, Daniel    | 23-May-12 | Balance sheet analysis; review of Non current Liabilities for Jjill.   | 0.8   | \$550 | \$ 440.00 |
| Booth, Richard   | 23-May-12 | Meeting to discuss infrastructure progress to date and next steps following the KPMG meeting with Arcapita on 22/05/12. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG).  | 0.9   | \$695 | \$ 625.50 |

## EXHIBIT D2

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 23-May-12 | Meeting to discuss infrastructure progress to date and next steps following the KPMG meeting with Arcapita on 22/05/12. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG). | 0.9   | \$405 | \$ 364.50   |
| Peterson, James      | 23-May-12 | Meeting to discuss infrastructure progress to date and next steps following the KPMG meeting with Arcapita on 22/05/12. Attendees: R. Booth, J. Peterson and A. Borkowska (all KPMG). | 0.9   | \$550 | \$ 495.00   |
| Berg, Antony         | 23-May-12 | Consideration and estimation of cost sensitivities for 3PD.   | 1.0   | \$695 | \$ 695.00   |
| Harrower, Andrew     | 23-May-12 | Reviewing current status of independence confirmations for all team members.  | 1.1   | \$550 | \$ 605.00   |
| Juckes, Daniel       | 23-May-12 | Analysis of goodwill recognition and subsequent impairment for Jjill.   | 1.1   | \$550 | \$ 605.00   |
| Peterson, James      | 23-May-12 | Review of Freightliner business plan documentation and preparation of list of questions for management in advance of deal team meeting on Thursday.                                   | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth     | 23-May-12 | Follow up on outstanding issues on investments.   | 0.7   | \$840 | \$ 588.00   |
| Juckes, Daniel       | 23-May-12 | Balance sheet analysis; review of Non Current Assets for Jjill.   | 1.3   | \$550 | \$ 715.00   |
| Berg, Antony         | 23-May-12 | Consideration and estimation of potential sensitivities on sales volumes for 3PD.   | 1.4   | \$695 | \$ 973.00   |
| Juckes, Daniel       | 23-May-12 | Discussion on US assets and current status with D. Harris, A. Berg, D. Juckes and K. Huat (all KPMG). Partial attendance: D. Juckes and K. Kian Huat.                                 | 0.5   | \$550 | \$ 275.00   |
| Khoo, Kian Huat      | 23-May-12 | Discussion on US assets and current status with D. Harris, A. Berg, D. Juckes and K. Huat (all KPMG). Partial attendance: D. Juckes and K. Kian Huat.                                 | 1.0   | \$550 | \$ 550.00   |
| Harris, David        | 23-May-12 | Discussion on US assets and current status with D. Harris, A. Berg, D. Juckes and K. Huat (all KPMG). Partial attendance: D. Juckes and K. Kian Huat.                                 | 1.5   | \$840 | \$ 1,260.00 |
| Berg, Antony         | 23-May-12 | Discussion on US assets and current status with D. Harris, A. Berg, D. Juckes and K. Huat (all KPMG). Partial attendance: D. Juckes and K. Kian Huat.                                 | 1.5   | \$695 | \$ 1,042.50 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Falcone, Silvio      | 23-May-12 | Analysis of preliminary information available on villas in Tuscany and instruction to team in order to perform the analysis.                                    | 1.5   | \$593 | \$ 889.95   |
| Juckes, Daniel       | 23-May-12 | Analysis of working capital for Jjill.  | 1.5   | \$550 | \$ 825.00   |
| Harris, David        | 23-May-12 | Status review of cardioMems and Aspen Aerogels (VC portfolio).  | 1.8   | \$840 | \$ 1,512.00 |
| Borkowska, Alexandra | 23-May-12 | Continuation of the analysis and review of historical and forecast information available for Viridian on a divisional basis to assess gaps in data.             | 2.0   | \$405 | \$ 810.00   |
| Harris, David        | 23-May-12 | Status review of AIGC - Polygel and Idhasoft (VC portfolio India).  | 2.0   | \$840 | \$ 1,680.00 |
| Lysenko, Karol       | 23-May-12 | Fountains - Analysis of newly provided historical financial information on Fountains including historical key performance indicators and financial performance. | 2.5   | \$550 | \$ 1,375.00 |
| Booth, Richard       | 23-May-12 | Review of latest deal team information for Freightliner and formation of questions ahead of deal team meeting on at Sloane Square offices.                      | 2.6   | \$695 | \$ 1,807.00 |
| Booth, Richard       | 23-May-12 | Review and analysis of latest Viridian information and formation of questions ahead of deal team meeting on 24/5 at Arcapita Sloane Square offices.             | 3.2   | \$695 | \$ 2,224.00 |
| Barton, Ashley       | 23-May-12 | PODS - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 23-May-12 | 3PD - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 23-May-12 | Review of information provided to date on AGUD and collation of information into a document for meeting regarding same.   | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 23-May-12 | Review of additional Polygel information provided by deal team and Polygel management.  | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 23-May-12 | Continue review of additional Polygel information provided by deal team and Polygel management.   | 0.8   | \$550 | \$ 440.00   |
| Fletcher, David      | 23-May-12 | Review of Freightliner progress and available information   | 1.1   | \$950 | \$ 1,045.00 |
| Lysenko, Karol       | 24-May-12 | Discussion K. Lysenko and A. Berg (both KPMG) on forecast cost assumptions and potential related sensitivities for Tensar.                                      | 0.3   | \$550 | \$ 165.00   |

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| Name                 | Date      | Description   | Hours | Rate  | Amount    |
|----------------------|-----------|---|-------|-------|-----------|
| Berg, Antony         | 24-May-12 | Discussion K. Lysenko and A. Berg (both KPMG) on forecast cost assumptions and potential related sensitivities for Tensar.  | 0.3   | \$695 | \$ 208.50 |
| Juckes, Daniel       | 24-May-12 | Review Jjill information.   | 0.3   | \$550 | \$ 165.00 |
| Barton, Ashley       | 24-May-12 | Discussion between A. Berg and A. Barton (both KPMG) on 3PD forecasts.  | 0.4   | \$405 | \$ 162.00 |
| Berg, Antony         | 24-May-12 | Discussion between A. Berg and A. Barton (both KPMG) on 3PD forecasts.  | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony         | 24-May-12 | Discussion on market and approach to future potential value for 3PD. Attendees: A. Berg, N. Mueller, K. Lysenko and A. Barton (all KPMG).   | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony         | 24-May-12 | Consideration of potential sensitivities for PODS.  | 0.5   | \$695 | \$ 347.50 |
| Juckes, Daniel       | 24-May-12 | Analysis of the US retail/apparel market for Jjill.   | 0.5   | \$550 | \$ 275.00 |
| Juckes, Daniel       | 24-May-12 | Draft meeting notes regarding conversation with Jjill management team on May 21st.  | 0.8   | \$550 | \$ 440.00 |
| Booth, Richard       | 24-May-12 | Meeting to discuss business plan assumptions and risks, and information flows in advance of the meeting on 25.05.2012 with G Williams. Attendees: R. Booth and A. Borkowska (both KPMG).        | 1.0   | \$695 | \$ 695.00 |
| Borkowska, Alexandra | 24-May-12 | Meeting to discuss business plan assumptions and risks, and information flows in advance of the meeting on 25.05.2012 with G Williams. Attendees: R. Booth and A. Borkowska (both KPMG).        | 1.0   | \$405 | \$ 405.00 |
| Berg, Antony         | 24-May-12 | Analyze current trading (including April) included in Management Performance review for PODS.   | 1.1   | \$695 | \$ 764.50 |
| Booth, Richard       | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key underlying Freightliner business plan assumptions, and information flows. | 1.2   | \$695 | \$ 834.00 |
| Borkowska, Alexandra | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key underlying Freightliner business plan assumptions, and information flows. | 1.2   | \$405 | \$ 486.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Peterson, James      | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key underlying Freightliner business plan assumptions, and information flows.              | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 24-May-12 | Analysis of Management FY13 financial outlook report for Jjill.  | 1.2   | \$550 | \$ 660.00   |
| Borkowska, Alexandra | 24-May-12 | Preparation in advance of the meeting with M van Daele (Arcapita) regarding Viridian.  | 1.3   | \$405 | \$ 526.50   |
| Juckes, Daniel       | 24-May-12 | Draft Jjill meeting notes regarding conversations with Deal team for the week ended (18/05).   | 1.3   | \$550 | \$ 715.00   |
| Lysenko, Karol       | 24-May-12 | Tensar - Analysis of historical polypropylene and polyethylene prices and impact of rising prices on Tensar's profitability.   | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel       | 24-May-12 | Review of Management 5 year lender case forecasts for Jjill.   | 1.6   | \$550 | \$ 880.00   |
| Borkowska, Alexandra | 24-May-12 | Draft Viridian notes and assessment of key risks following the meeting with M van Daele (Arcapita).  | 1.8   | \$405 | \$ 729.00   |
| Booth, Richard       | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key Viridian business plan assumptions and risks, and information flows.                   | 2.0   | \$695 | \$ 1,390.00 |
| Borkowska, Alexandra | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key Viridian business plan assumptions and risks, and information flows.                   | 2.0   | \$405 | \$ 810.00   |
| Peterson, James      | 24-May-12 | Meeting with M. van Daele from Arcapita deal team with R. Booth, A. Borkowska, J. Peterson (from KPMG) to discuss key Viridian business plan assumptions and risks, and information flows.                   | 2.0   | \$550 | \$ 1,100.00 |
| Cinti, Fabrizio      | 24-May-12 | Screening of market villas findings and summary of market villas findings in order to prepare Friday conference call.  | 2.0   | \$371 | \$ 741.00   |
| Brough, Robbie       | 24-May-12 | Review overseas KPMG member firms information, including compiling details from the teams for inclusion into the fee application file, and communicating and agreeing the applicable rates for team members. | 3.7   | \$405 | \$ 1,498.50 |

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| Name                | Date      | Description   | Hours | Rate  | Amount      |
|---------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley      | 24-May-12 | PODS - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.                             | 3.9   | \$405 | \$ 1,579.50 |
| Giordano, Giacchino | 24-May-12 | Analysis on current villas on sale in Tuscany from real estate public sources (internet re web sites, re report on average price per sqm).          | 3.9   | \$248 | \$ 966.81   |
| Giordano, Giacchino | 24-May-12 | Continue analysis on current villas on sale in Tuscany from real estate public sources (internet re web sites, re report on average price per sqm). | 3.9   | \$248 | \$ 966.81   |
| Giordano, Giacchino | 24-May-12 | Continue analysis on current villas on sale in Tuscany from real estate public sources (internet re web sites, re report on average price per sqm). | 0.2   | \$248 | \$ 49.58    |
| Barton, Ashley      | 24-May-12 | 3PD - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.                              | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley      | 24-May-12 | 3PD - Continuing analysis and meeting preparations for valuation support and business plan forecast assumption review.                              | 2.0   | \$405 | \$ 810.00   |
| Khoo, Kian Huat     | 24-May-12 | Review of additional Idhasoft information provided by deal team and Idhasoft management.  | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat     | 24-May-12 | Continue review of additional Idhasoft information provided by deal team and Idhasoft management.   | 2.7   | \$550 | \$ 1,485.00 |
| Booth, Richard      | 25-May-12 | Analysis of Honiton business plan and review status and preparation for update meeting with G. Williams (KPMG) on 25/5 (KPMG).                      | 0.2   | \$695 | \$ 139.00   |
| Khoo, Kian Huat     | 25-May-12 | Discussion regarding current and future value for Varel with A. Bhuvania and K. Khoo (both KPMG).   | 0.2   | \$550 | \$ 110.00   |
| Khoo, Kian Huat     | 25-May-12 | Discussion regarding outstanding issues regarding Polygel J. O'Neill, K.H. Khoo, A. Tewaag (all KPMG).  | 0.2   | \$550 | \$ 110.00   |
| O'Neill, Jane       | 25-May-12 | Discussion regarding outstanding issues regarding Polygel J. O'Neill, K.H. Khoo, A. Tewaag (all KPMG).  | 0.2   | \$695 | \$ 139.00   |
| Tewaag, Alexander   | 25-May-12 | Discussion regarding outstanding issues regarding Polygel J. O'Neill, K.H. Khoo, A. Tewaag (all KPMG).  | 0.2   | \$405 | \$ 81.00    |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Booth, Richard       | 25-May-12 | Analysis of Freightliner business plan review status and preparation for update meeting with G. Williams (KPMG) on 25/5 (KPMG).  | 0.3   | \$695 | \$ 208.50 |
| Bhuwania, Achal      | 25-May-12 | Meeting to discuss key Freightliner business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania, A. Borkowska and J. Peterson (all KPMG). | 0.3   | \$695 | \$ 208.50 |
| Booth, Richard       | 25-May-12 | Meeting to discuss key Freightliner business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania, A. Borkowska and J. Peterson (all KPMG). | 0.3   | \$695 | \$ 208.50 |
| Borkowska, Alexandra | 25-May-12 | Meeting to discuss key Freightliner business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania, A. Borkowska and J. Peterson (all KPMG). | 0.3   | \$405 | \$ 121.50 |
| Williams, Gareth     | 25-May-12 | Meeting to discuss key Freightliner business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania, A. Borkowska and J. Peterson (all KPMG). | 0.3   | \$840 | \$ 252.00 |
| Peterson, James      | 25-May-12 | Meeting to discuss key Freightliner business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania, A. Borkowska and J. Peterson (all KPMG). | 0.3   | \$550 | \$ 165.00 |
| Nitrati, Maurizio    | 25-May-12 | Review the findings of the analysis related to villas.   | 1.0   | \$791 | \$ 791.00 |
| Booth, Richard       | 25-May-12 | Viridian - Analysis of business plan review status and preparation for update meeting with G. Williams (KPMG) on 25/5 (KPMG).  | 0.6   | \$695 | \$ 417.00 |
| Peterson, James      | 25-May-12 | Review progress to date to prepare for communications with team regarding next steps progression list for Honiton business plan valuation and review.                            | 0.9   | \$550 | \$ 495.00 |
| Peterson, James      | 25-May-12 | Review business plan assumptions and risks relating to Arcapita, and information flows in advance of the meeting on 25.05.2012 with G. Williams (KPMG).                          | 1.0   | \$550 | \$ 550.00 |
| Falcone, Silvio      | 25-May-12 | Review and mark up of findings relating to Castello Di Casole .  | 1.0   | \$593 | \$ 593.30 |

**EXHIBIT D2**

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Barton, Ashley       | 25-May-12   | Call with PODS/Arcapita Management regarding divisional forecast trends and underlying assumptions with R. James, S. Gregorich, M. Graham (PODS/Arcapita) and J. O'Neill, A. Barton, N. Mueller and D. Harris (all KPMG). Barton participated for 1.0 hr of the meeting. | 1.0          | \$405       | \$ 405.00     |
| Harris, David        | 25-May-12   | Call with PODS/Arcapita Management regarding divisional forecast trends and underlying assumptions with R. James, S. Gregorich, M. Graham (PODS/Arcapita) and J. O'Neill, A. Barton, N. Mueller and D. Harris (all KPMG). Barton participated for 1.0 hr of the meeting. | 1.1          | \$840       | \$ 924.00     |
| Mueller, Natalja     | 25-May-12   | Call with PODS/Arcapita Management regarding divisional forecast trends and underlying assumptions with R. James, S. Gregorich, M. Graham (PODS/Arcapita) and J. O'Neill, A. Barton, N. Mueller and D. Harris (all KPMG). Barton participated for 1.0 hr of the meeting. | 1.1          | \$550       | \$ 605.00     |
| O'Neill, Jane        | 25-May-12   | Call with PODS/Arcapita Management regarding divisional forecast trends and underlying assumptions with R. James, S. Gregorich, M. Graham (PODS/Arcapita) and J. O'Neill, A. Barton, N. Mueller and D. Harris (all KPMG). Barton participated for 1.0 hr of the meeting. | 1.1          | \$695       | \$ 764.50     |
| Peterson, James      | 25-May-12   | Perform analysis and review to prepare Freightliner asset summary detailing progress to date.  | 1.2          | \$550       | \$ 660.00     |
| Booth, Richard       | 25-May-12   | Meeting to discuss key Honiton business plan assumptions and risks, and information flows with G. Williams, R. Booth, J. Peterson and A Borkowska (all KPMG).  | 1.3          | \$695       | \$ 903.50     |
| Borkowska, Alexandra | 25-May-12   | Meeting to discuss key Honiton business plan assumptions and risks, and information flows with G. Williams, R. Booth, J. Peterson and A Borkowska (all KPMG).  | 1.3          | \$405       | \$ 526.50     |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Williams, Gareth     | 25-May-12 | Meeting to discuss key Honiton business plan assumptions and risks, and information flows with G. Williams, R. Booth, J. Peterson and A Borkowska (all KPMG).  | 1.3   | \$840 | \$ 1,092.00 |
| Peterson, James      | 25-May-12 | Meeting to discuss key Honiton business plan assumptions and risks, and information flows with G. Williams, R. Booth, J. Peterson and A Borkowska (all KPMG).  | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel       | 25-May-12 | Perform review and analysis of Jjill senior management incentive scheme.   | 1.4   | \$550 | \$ 770.00   |
| Bhuwania, Achal      | 25-May-12 | Meeting to discuss key Viridian business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania and A Borkowska (all KPMG). | 1.5   | \$695 | \$ 1,042.50 |
| Booth, Richard       | 25-May-12 | Meeting to discuss key Viridian business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania and A Borkowska (all KPMG). | 1.5   | \$695 | \$ 1,042.50 |
| Borkowska, Alexandra | 25-May-12 | Meeting to discuss key Viridian business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania and A Borkowska (all KPMG). | 1.5   | \$405 | \$ 607.50   |
| Williams, Gareth     | 25-May-12 | Meeting to discuss key Viridian business plan assumptions and risks, and information flows with G. Williams, R. Booth, A. Bhuwania and A Borkowska (all KPMG). | 1.5   | \$840 | \$ 1,260.00 |
| Lysenko, Karol       | 25-May-12 | Analysis of broker notes on companies competing with PODS and brokers' expectations of future growth in US (e.g. Mobile Mini).                                 | 1.6   | \$550 | \$ 880.00   |
| Juckes, Daniel       | 25-May-12 | Perform high level review of the competitive environment within which Jjill operations.  | 1.7   | \$550 | \$ 935.00   |
| Lysenko, Karol       | 25-May-12 | Analysis of historical trends in US house moves market on the basis of statistical information and publicly available information on behalf of PODS            | 1.7   | \$550 | \$ 935.00   |
| Giordano, Giacchino  | 25-May-12 | Further analysis on villas panel to be discussed in the conference call, for Castello Di Casole .  | 2.0   | \$248 | \$ 495.80   |
| Juckes, Daniel       | 25-May-12 | Perform analysis of the US retail market on behalf of Jjill.   | 2.6   | \$550 | \$ 1,430.00 |
| Borkowska, Alexandra | 25-May-12 | Prepare for meeting with G. Williams (KPMG) including write up of the main risks surrounding the Viridian business plan.                                       | 3.9   | \$405 | \$ 1,579.50 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley       | 25-May-12 | Continue analysis and meeting preparations for 3PD valuation support and business plan forecast assumption review.  | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 25-May-12 | Research publicly available data in relation to market and competitors of Polygel and Idhasoft.   | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 25-May-12 | Continue research publicly available data in relation to market and competitors of Polygel and Idhasoft.  | 2.2   | \$550 | \$ 1,210.00 |
| Barton, Ashley       | 25-May-12 | PODS - Continue analysis and meeting preparations for valuation support and business plan forecast assumption review.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 25-May-12 | PODS - Continue analysis and meeting preparations for valuation support and business plan forecast assumption review.   | 2.5   | \$405 | \$ 1,012.50 |
| Williams, Gareth     | 28-May-12 | Correspondence with J. Weiss (Gibson Dunn) regarding Arcapita reporting templates   | 0.2   | \$840 | \$ 168.00   |
| Borkowska, Alexandra | 28-May-12 | Arcapita team meeting to discuss progress and planning for various assets with A. Harrower, A. Bhuwania, J. O'Neill, N. Mueller, A. Borkowska, A. Barton, K. Lysenko, D. Marvin, D. Juckes, A. Clark, K. Kian Huat, S. Ferris, S. Boobis, J. Bryan, L. Cameron, D. Harris (all KPMG). Partial attendance: D. Marvin, A. Barton. | 0.2   | \$405 | \$ 81.00    |
| Williams, Gareth     | 28-May-12 | Call with C. Combs (Arcapita) regarding valuations progress to date.  | 0.3   | \$840 | \$ 252.00   |
| Berg, Antony         | 28-May-12 | High level review of draft PODS valuation and business plan review report, drafting brief written feedback to PODS team.  | 0.3   | \$695 | \$ 208.50   |
| Harris, David        | 28-May-12 | Meeting between D. Harris and D. Juckes (both KPMG) to discuss the strategy in relation to Jjill financial review.  | 0.3   | \$840 | \$ 252.00   |
| Juckes, Daniel       | 28-May-12 | Meeting between D. Harris and D. Juckes (both KPMG) to discuss the strategy in relation to Jjill financial review.  | 0.3   | \$550 | \$ 165.00   |
| Khoo, Kian Huat      | 28-May-12 | Follow up and discussion with Z. Ahmed (Arcapita) regarding outstanding questions and requests on the VC portfolio.   | 0.3   | \$550 | \$ 165.00   |
| Juckes, Daniel       | 28-May-12 | Analysis of FY12 forecast sales mix for Jjill assets.   | 0.7   | \$550 | \$ 385.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Peterson, James      | 28-May-12 | Review and analyze BTM market report (BTM Consult specializes in impartial and independent wind industry research) for Honiton market position and other key issues. | 0.8   | \$550 | \$ 440.00   |
| Harris, David        | 28-May-12 | Director review of the Varel valuation progress to date.   | 1.0   | \$840 | \$ 840.00   |
| Harris, David        | 28-May-12 | Director review of Jjill valuation progress to date.   | 1.0   | \$840 | \$ 840.00   |
| Lysenko, Karol       | 28-May-12 | Detailed financial review of Tensar, with J. O'Neill, D. Harris, K. Lysenko and N. Mueller (all KPMG).   | 1.0   | \$550 | \$ 550.00   |
| Harris, David        | 28-May-12 | Detailed financial review of Tensar, with J. O'Neill, D. Harris, K. Lysenko and N. Mueller (all KPMG).   | 1.0   | \$840 | \$ 840.00   |
| Mueller, Natalja     | 28-May-12 | Detailed financial review of Tensar, with J. O'Neill, D. Harris, K. Lysenko and N. Mueller (all KPMG).   | 1.0   | \$550 | \$ 550.00   |
| O'Neill, Jane        | 28-May-12 | Detailed financial review of Tensar, with J. O'Neill, D. Harris, K. Lysenko and N. Mueller (all KPMG).   | 1.0   | \$695 | \$ 695.00   |
| Harrower, Andrew     | 28-May-12 | Review of progress for each asset compared to plan and updating go-forward projections accordingly.  | 1.1   | \$550 | \$ 605.00   |
| Peterson, James      | 28-May-12 | Meeting to discuss progress of work on Arcapita infrastructure assets. Attendees: R. Booth, J. Peterson and A Borkowska (all KPMG). Partial attendance: J. Peterson. | 0.5   | \$550 | \$ 275.00   |
| Borkowska, Alexandra | 28-May-12 | Meeting to discuss progress of work on Arcapita infrastructure assets. Attendees: R. Booth, J. Peterson and A Borkowska (all KPMG). Partial attendance: J. Peterson. | 1.1   | \$405 | \$ 445.50   |
| Booth, Richard       | 28-May-12 | Meeting to discuss progress of work on Arcapita infrastructure assets. Attendees: R. Booth, J. Peterson and A Borkowska (all KPMG). Partial attendance: J. Peterson. | 1.1   | \$695 | \$ 764.50   |
| Harrower, Andrew     | 28-May-12 | Establishing procedures for consistent output for the team's reporting.  | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 28-May-12 | Perform analysis of management incentive schemes for Jjill assets.   | 1.3   | \$550 | \$ 715.00   |
| Booth, Richard       | 28-May-12 | Analysis and review of existing information status relating to Freightliner and draft management meeting agenda.   | 1.6   | \$695 | \$ 1,112.00 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Juckes, Daniel       | 28-May-12 | Perform analysis of key competitor recent financial performance with respect to Jjill assets.   | 1.7   | \$550 | \$ 935.00   |
| Peterson, James      | 28-May-12 | Review and analyze Honiton industry data, including Suzlon broker reports and industry related research, including Global Wind Energy Council websites. | 1.8   | \$550 | \$ 990.00   |
| Peterson, James      | 28-May-12 | Review Freightliner documentation and prepare summary list of further issues to consider.   | 1.9   | \$550 | \$ 1,045.00 |
| Booth, Richard       | 28-May-12 | Perform analysis and review of existing information status relating to Viridian and draft management meeting agenda.                                    | 2.2   | \$695 | \$ 1,529.00 |
| Lysenko, Karol       | 28-May-12 | Analysis of new initiatives with respect to Capex requirements and impact of indicative sensitivities on the management plan for Tensar.                | 3.0   | \$550 | \$ 1,650.00 |
| Barton, Ashley       | 28-May-12 | Analysis regarding historic and competitive environment in view of forecast assumptions for 3PD.  | 3.0   | \$405 | \$ 1,215.00 |
| Fletcher, David      | 28-May-12 | Review of progress on valuation reports for all assets, drafting feedback to valuation and business plan review teams working on each asset.            | 3.0   | \$950 | \$ 2,850.00 |
| Lysenko, Karol       | 28-May-12 | Analysis of new initiatives EBITDA and impact of indicative sensitivities on the management plan for Tensar.  | 3.2   | \$550 | \$ 1,760.00 |
| Barton, Ashley       | 28-May-12 | Analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions for 3PD.               | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 28-May-12 | Analyze and document the potential key risk area and upsides for Varel.   | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 28-May-12 | Continue to analyze and document the potential key risk area and upsides for Varel.   | 2.6   | \$550 | \$ 1,430.00 |
| Borkowska, Alexandra | 28-May-12 | Review of analysis performed to date and agreement of go-forward actions on Dalkia in advance of the call with N Al Ansari on 29.05.12.                 | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 28-May-12 | Reviewing key model assumptions for Dalkia and preparing a summary schedule in advance of the call with N Al Ansari (Arcapita) on 29.05.12.             | 3.9   | \$405 | \$ 1,579.50 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Borkowska, Alexandra | 28-May-12 | Continuation of developing key model assumptions for Dalkia, and preparation of further questions outstanding in advance of the call with N Al Ansari (Arcapita) on 29.05.12.    | 2.2   | \$405 | \$ 891.00 |
| Borkowska, Alexandra | 29-May-12 | Discuss agenda items ahead of call with N Al Ansari (Arcapita) regarding Dalkia. Attendees: A. Borkowska and K. Whitworth (both KPMG).   | 0.2   | \$405 | \$ 81.00  |
| Whitworth, Kylie     | 29-May-12 | Discuss agenda items ahead of call with N Al Ansari (Arcapita) regarding Dalkia. Attendees: A. Borkowska and K. Whitworth (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Khoo, Kian Huat      | 29-May-12 | Discussion regarding outstanding issues relating to Idhasoft between K.H. Khoo and A. Tewaag (both KPMG).  | 0.2   | \$550 | \$ 110.00 |
| Tewaag, Alexander    | 29-May-12 | Discussion regarding outstanding issues relating to Idhasoft between K.H. Khoo and A. Tewaag (both KPMG).  | 0.2   | \$405 | \$ 81.00  |
| Khoo, Kian Huat      | 29-May-12 | Discussion regarding outstanding issues relating to Varel between K.H. Khoo and A. Tewaag (both KPMG).   | 0.2   | \$550 | \$ 110.00 |
| Tewaag, Alexander    | 29-May-12 | Discussion regarding outstanding issues relating to Varel between K.H. Khoo and A. Tewaag (both KPMG).   | 0.2   | \$405 | \$ 81.00  |
| Borkowska, Alexandra | 29-May-12 | Debrief following call with N. Al Ansari (Arcapita) regarding Dalkia. Attendees: A. Borkowska and K. Whitworth (both KPMG).  | 0.3   | \$405 | \$ 121.50 |
| Whitworth, Kylie     | 29-May-12 | Debrief following call with N. Al Ansari (Arcapita) regarding Dalkia. Attendees: A. Borkowska and K. Whitworth (both KPMG).  | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony         | 29-May-12 | PODS call with M. Graham (Arcapita) to discuss sustainable level of Capex, depreciation and taxation for the terminal value calculation with A. Berg and N. Mueller (both KPMG). | 0.3   | \$695 | \$ 208.50 |
| Mueller, Natalja     | 29-May-12 | PODS call with M. Graham (Arcapita) to discuss sustainable level of Capex, depreciation and taxation for the terminal value calculation with A. Berg and N. Mueller (both KPMG). | 0.3   | \$550 | \$ 165.00 |
| Berg, Antony         | 29-May-12 | Call with M. Graham (Arcapita) on key items in the cash flow for PODS.   | 0.4   | \$695 | \$ 278.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Barton, Ashley       | 29-May-12 | Meeting to discuss status of work for forecast assumptions for PODS with D. Harris, A. Berg and A. Barton (all KPMG).  | 0.4   | \$405 | \$ 162.00 |
| Harris, David        | 29-May-12 | Meeting to discuss status of work for forecast assumptions for PODS with D. Harris, A. Berg and A. Barton (all KPMG).  | 0.4   | \$840 | \$ 336.00 |
| Berg, Antony         | 29-May-12 | Meeting to discuss status of work for forecast assumptions for PODS with D. Harris, A. Berg and A. Barton (all KPMG).  | 0.4   | \$695 | \$ 278.00 |
| Berg, Antony         | 29-May-12 | Review status of work for forecast assumptions for PODS.   | 0.5   | \$695 | \$ 347.50 |
| Barton, Ashley       | 29-May-12 | Meeting to discuss status of work for forecast assumptions for 3PD with D. Harris, A. Berg and A. Barton (all KPMG).   | 0.4   | \$405 | \$ 162.00 |
| Berg, Antony         | 29-May-12 | Meeting to discuss status of work for forecast assumptions for 3PD with D. Harris, A. Berg and A. Barton (all KPMG).   | 0.4   | \$695 | \$ 278.00 |
| Harris, David        | 29-May-12 | Meeting to discuss status of work for forecast assumptions for 3PD with D. Harris, A. Berg and A. Barton (all KPMG).   | 0.4   | \$840 | \$ 336.00 |
| Borkowska, Alexandra | 29-May-12 | Draft follow up questions to N. Al Ansari (Arcapita) regarding Dalkia.   | 0.6   | \$405 | \$ 243.00 |
| Berg, Antony         | 29-May-12 | Analyze key information received and key outstanding questions regarding 3PD for management and deal team.   | 0.6   | \$695 | \$ 417.00 |
| Peterson, James      | 29-May-12 | Discussion between J. Peterson and S. Ferris (both KPMG) regarding the model mechanics and implementation of FY12 cash flows into the Honiton Business Plan.   | 0.7   | \$550 | \$ 385.00 |
| Ferris, Steven       | 29-May-12 | Discussion between J. Peterson and S. Ferris (both KPMG) regarding the model mechanics and implementation of FY12 cash flows into the Honiton Business Plan.   | 0.7   | \$550 | \$ 385.00 |
| Berg, Antony         | 29-May-12 | Analysis of Balance Sheet items including Goodwill and Fixed Assets for PODS.  | 0.8   | \$695 | \$ 556.00 |
| Juckes, Daniel       | 29-May-12 | Meeting to discuss the risk profile in the forecasts (new store roll-outs, LfL growth vs. market/economic growth, store improvements and management initiatives) as well as terminal value adjustments (sustainable Capex level and normalized working capital) for Jjill with D. Juckes and N. Mueller (both KPMG). | 1.0   | \$550 | \$ 550.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Mueller, Natalja     | 29-May-12 | Meeting to discuss the risk profile in the forecasts (new store roll-outs, LfL growth vs. market/economic growth, store improvements and management initiatives) as well as terminal value adjustments (sustainable Capex level and normalized working capital) for Jjill with D. Juckes and N. Mueller (both KPMG). | 1.0   | \$550 | \$ 550.00   |
| Fletcher, David      | 29-May-12 | Review of progress and management information received to date on Viridian and Freightliner valuations.  | 1.1   | \$950 | \$ 1,045.00 |
| Fletcher, David      | 29-May-12 | Discussion with M. Chowdhury (Arcapita) on progress of valuation reports.  | 0.4   | \$950 | \$ 380.00   |
| Harrower, Andrew     | 29-May-12 | Review fee application details and request clarification from project's team members.  | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 29-May-12 | Perform Jjill Sensitivity analysis; reduced new store program (impact on revenue and EBITDA).  | 1.6   | \$550 | \$ 880.00   |
| Borkowska, Alexandra | 29-May-12 | Call with N. Al Ansari (Arcapita) to discuss outstanding queries on AGUD. Attendees: A. Borkowska and K. Whitworth (both KPMG).  | 1.7   | \$405 | \$ 688.50   |
| Whitworth, Kylie     | 29-May-12 | Call with N. Al Ansari (Arcapita) to discuss outstanding queries on AGUD. Attendees: A. Borkowska and K. Whitworth (both KPMG).  | 1.7   | \$550 | \$ 935.00   |
| Booth, Richard       | 29-May-12 | Continued analysis of existing Viridian information and draft correspondence to deal team regarding further discussions.   | 1.8   | \$695 | \$ 1,251.00 |
| Peterson, James      | 29-May-12 | Further review of Freightliner information, including brokers reports relating to key customers to obtain industry understanding.  | 1.8   | \$550 | \$ 990.00   |
| Juckes, Daniel       | 29-May-12 | Analysis of Jjill key risks and new store program.   | 2.0   | \$550 | \$ 1,100.00 |
| Booth, Richard       | 29-May-12 | Continued analysis of existing Freightliner information and draft correspondence to deal team regarding further discussions.   | 2.0   | \$695 | \$ 1,390.00 |
| Booth, Richard       | 29-May-12 | Meeting to discuss analysis performed on AGUD, key findings and next steps following the call with N. Al Ansari (Arcapita). Attendees: R. Booth and A Borkowska (both KPMG).   | 2.1   | \$695 | \$ 1,459.50 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 29-May-12 | Meeting to discuss analysis performed on AGUD, key findings and next steps following the call with N. Al Ansari (Arcapita). Attendees: R. Booth and A Borkowska (both KPMG).                          | 2.1   | \$405 | \$ 850.50   |
| Peterson, James      | 29-May-12 | Review of Honiton data book, development of lead P&L and Cash Flow (CF) tables for further analysis of historical and forecast trading data. Preparing analysis of data book P&L and CF data outputs. | 2.1   | \$550 | \$ 1,155.00 |
| Lysenko, Karol       | 29-May-12 | Analysis of brokers' forecasts for the PODS listed competitors in the mobile storage sector.  | 2.2   | \$550 | \$ 1,210.00 |
| Lysenko, Karol       | 29-May-12 | Summaries external forecasts for the US mobile storage sector and US economy growth as it relates to PODS.  | 2.3   | \$550 | \$ 1,265.00 |
| Juckes, Daniel       | 29-May-12 | Review of key competitor store portfolios as it relates to Jjill.   | 2.4   | \$550 | \$ 1,320.00 |
| Barton, Ashley       | 29-May-12 | Analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions as it relates to 3PD.  | 2.9   | \$405 | \$ 1,174.50 |
| Berg, Antony         | 29-May-12 | Prepare a summary of the key management initiatives identified in the Tensar business plan and the basis of preparation.  | 3.0   | \$695 | \$ 2,085.00 |
| Borkowska, Alexandra | 29-May-12 | Review of Dalkia analysis following call with N. Al Ansari (Arcapita).  | 3.2   | \$405 | \$ 1,296.00 |
| Lysenko, Karol       | 29-May-12 | Tensar analysis of sensitivities on new (36) initiatives for both EBITDA and Capex.   | 3.5   | \$550 | \$ 1,925.00 |
| Borkowska, Alexandra | 29-May-12 | Continuation of Dalkia review of analysis performed to date and collation of key model assumptions and further questions outstanding in advance of the call with N. Al Ansari (Arcapita) on 29.05.12. | 3.8   | \$405 | \$ 1,539.00 |
| Barton, Ashley       | 29-May-12 | Analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions as it relates to PODS.   | 3.8   | \$405 | \$ 1,539.00 |
| Khoo, Kian Huat      | 29-May-12 | Analyze and document the potential risk areas of AIGC 1.  | 3.9   | \$550 | \$ 2,145.00 |
| Khoo, Kian Huat      | 29-May-12 | Continue to analyze and document the potential risk areas of AIGC 1.  | 2.7   | \$550 | \$ 1,485.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Harris, David    | 30-May-12 | Meeting between D. Harris and D. Juckes (both KPMG) to discuss the key risks surrounding the Jjill financial forecasts.                                       | 0.4   | \$840 | \$ 336.00 |
| Juckes, Daniel   | 30-May-12 | Meeting between D. Harris and D. Juckes (both KPMG) to discuss the key risks surrounding the Jjill financial forecasts.                                       | 0.4   | \$550 | \$ 220.00 |
| Harris, David    | 30-May-12 | Review Jjill valuation information in preparation for call with Arcapita management regarding same.   | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review PODS valuation information in preparation for call with Arcapita management regarding same.  | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review Tensar valuation information in preparation for call with Arcapita management regarding same.  | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review latest forecasts for Bijoux Terner.  | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review 3PD valuation information in preparation for call with Arcapita management regarding same.   | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review Varel valuation information in preparation for call with Arcapita management regarding same.   | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Risk summary review for Varel.  | 0.5   | \$840 | \$ 420.00 |
| Harris, David    | 30-May-12 | Review risk summaries for Polygel and Idhasoft.   | 0.5   | \$840 | \$ 420.00 |
| Booth, Richard   | 30-May-12 | Discussion regarding status of infrastructure asset values and work to completion prior to company update with A. Harrower, A. Bhuwania, R. Booth (all KPMG). | 1.0   | \$695 | \$ 695.00 |
| Bhuwania, Achal  | 30-May-12 | Discussion regarding status of infrastructure asset values and work to completion prior to company update with A. Harrower, A. Bhuwania, R. Booth (all KPMG). | 1.1   | \$695 | \$ 764.50 |
| Harrower, Andrew | 30-May-12 | Discussion regarding status of infrastructure asset values and work to completion prior to company update with A. Harrower, A. Bhuwania, R. Booth (all KPMG). | 1.1   | \$550 | \$ 605.00 |
| Barton, Ashley   | 30-May-12 | Meeting to discuss status of work for comparable PODS analysis with A. Berg and A. Barton (both KPMG).  | 1.0   | \$405 | \$ 405.00 |

## EXHIBIT D2

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Berg, Antony     | 30-May-12 | Meeting to discuss status of work for comparable PODS analysis with A. Berg and A. Barton (both KPMG).  | 1.0   | \$695 | \$ 695.00   |
| Peterson, James  | 30-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to review the Honiton model and subsequent changes following communications with the deal team yesterday.   | 1.0   | \$550 | \$ 550.00   |
| Ferris, Steven   | 30-May-12 | Meeting between J. Peterson and S. Ferris (both KPMG) to review the Honiton model and subsequent changes following communications with the deal team yesterday.   | 1.0   | \$550 | \$ 550.00   |
| Berg, Antony     | 30-May-12 | Preparation for the meeting to discuss progress on private equity assets.   | 1.2   | \$695 | \$ 834.00   |
| Harrower, Andrew | 30-May-12 | Dealing with correspondence from overseas KPMG member firms in relation to project management matters.  | 1.4   | \$550 | \$ 770.00   |
| Berg, Antony     | 30-May-12 | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. McPhee, N. Mueller (all KPMG). Participants time may vary. | 0.8   | \$695 | \$ 556.00   |
| Mueller, Natalja | 30-May-12 | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. McPhee, N. Mueller (all KPMG). Participants time may vary. | 1.0   | \$550 | \$ 550.00   |
| Harris, David    | 30-May-12 | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. McPhee, N. Mueller (all KPMG). Participants time may vary. | 1.4   | \$840 | \$ 1,176.00 |
| Harrower, Andrew | 30-May-12 | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. McPhee, N. Mueller (all KPMG). Participants time may vary. | 1.4   | \$550 | \$ 770.00   |

**EXHIBIT D2**

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| <b>Name</b>     | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|--|--------------|-------------|---------------|
| McPhee, Douglas | 30-May-12   | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. MCPhee, N. Mueller (all KPMG). Participants time may vary.  | 2.0          | \$950       | \$ 1,900.00   |
| O'Neill, Jane   | 30-May-12   | Meeting to discuss progress on private equity and venture capital asset values and work to completion prior to company update with A. Harrower, D. Harris, A. Berg, J. O'Neill, D. MCPhee, N. Mueller (all KPMG). Participants time may vary.  | 1.4          | \$695       | \$ 973.00     |
| Ferris, Steven  | 30-May-12   | Discussion with J. Chang and M. Pollard from Arcapita Singapore deal team about current business plan assumptions, key issues regarding Honiton liquidity and Honiton trading updates. Attendees: J. Peterson, R. Booth and S. Ferris (all KPMG). S. Ferris exited the meeting after 1.0 hour.         | 1.0          | \$550       | \$ 550.00     |
| Peterson, James | 30-May-12   | Discussion with J. Chang and M. Pollard from Arcapita Singapore deal team about current business plan assumptions, key issues regarding Honiton liquidity and Honiton trading updates. Attendees: J. Peterson, R. Booth and S. Ferris (all KPMG). S. Ferris exited the meeting after 1.0 hour.         | 1.4          | \$550       | \$ 770.00     |
| Booth, Richard  | 30-May-12   | Discussion with J. Chang and M. Pollard from Arcapita Singapore deal team about current business plan assumptions, key issues regarding Honiton liquidity and Honiton trading updates. Attendees: J. Peterson, R. Booth and S. Ferris (all KPMG). S. Ferris exited the meeting after 1.0 hour.         | 1.4          | \$695       | \$ 973.00     |
| Harris, David   | 30-May-12   | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. MCPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. MCPhee, D. Marvin | 0.7          | \$840       | \$ 588.00     |

**EXHIBIT D2**

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| <b>Name</b>     | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-----------------|-------------|--|--------------|-------------|---------------|
| Booth, Richard  | 30-May-12   | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin                           | 1.0          | \$695       | \$ 695.00     |
| Bhuwania, Achal | 30-May-12   | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin                           | 1.1          | \$695       | \$ 764.50     |
| McPhee, Douglas | 30-May-12   | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin                           | 1.5          | \$950       | \$ 1,425.00   |
| Marvin, Douglas | 30-May-12   | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin                           | 1.6          | \$550       | \$ 880.00     |
| Fletcher, David | 30-May-12   | Partial attendance on the call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin | 1.0          | \$950       | \$ 950.00     |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Macauley, Philip     | 30-May-12 | Call between Arcapita, KPMG and Rothschild to provide an update on valuation status. KPMG attendees D. McPhee, D. Fletcher, D. Harris, R. Booth, P. Macauley and A. Bhuwania (all KPMG). Arcapita and Rothschild (various). Partial attendance: D. Harris, R. Booth, A. Bhuwania, D. McPhee, D. Marvin | 2.0   | \$840 | \$ 1,680.00 |
| Juckes, Daniel       | 30-May-12 | Analyze information relating to Jjill key risks and same Store Sales growth.   | 2.2   | \$550 | \$ 1,210.00 |
| Juckes, Daniel       | 30-May-12 | Review of industry standard Same Store Sales Growth rates as it relates to Jjill.  | 2.5   | \$550 | \$ 1,375.00 |
| Lysenko, Karol       | 30-May-12 | UK Senior Living I - Analysis of FY12 P&L budget and comparison of key performance drivers to historical information including occupancy levels, NOI, resident fees, EC fees for each of the 5 care homes.   | 2.8   | \$550 | \$ 1,540.00 |
| Peterson, James      | 30-May-12 | Reviewing Honiton Business plan preparation of Working Capital analysis and comparison of Budget vs. Business Plan cost base run rate.   | 3.1   | \$550 | \$ 1,705.00 |
| Borkowska, Alexandra | 30-May-12 | Continuation of analysis of model and detailing of assumptions for Dalkia.   | 3.4   | \$405 | \$ 1,377.00 |
| Berg, Antony         | 30-May-12 | Review of potential sensitivities to forecasts including quantification and drafting summary of findings for PODS.   | 3.5   | \$695 | \$ 2,432.50 |
| Borkowska, Alexandra | 30-May-12 | Further analysis of model and detailing of assumptions for Dalkia.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 30-May-12 | Analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions for PODS.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 30-May-12 | Continue analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions for PODS.  | 2.1   | \$405 | \$ 850.50   |
| Bhuwania, Achal      | 31-May-12 | Discuss Dalkia agenda items ahead of call with J. Wisniewski (Arcapita). Attendees were A. Bhuwania, R. Booth and A Borkowska (all KPMG).  | 0.2   | \$695 | \$ 139.00   |
| Booth, Richard       | 31-May-12 | Discuss Dalkia agenda items ahead of call with J. Wisniewski (Arcapita). Attendees were A. Bhuwania, R. Booth and A Borkowska (all KPMG).  | 0.2   | \$695 | \$ 139.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount    |
|----------------------|-----------|--|-------|-------|-----------|
| Borkowska, Alexandra | 31-May-12 | Discuss Dalkia agenda items ahead of call with J. Wisniewski (Arcapita). Attendees were A. Bhuwania, R. Booth and A Borkowska (all KPMG).  | 0.2   | \$405 | \$ 81.00  |
| Bhuwania, Achal      | 31-May-12 | Meeting to discuss status of Viridian information between A. Bhuwania, D. McPhee, R. Booth and D. Fletcher (all KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Fletcher, David      | 31-May-12 | Meeting to discuss status of Viridian information between A. Bhuwania, D. McPhee, R. Booth and D. Fletcher (all KPMG).   | 0.5   | \$950 | \$ 475.00 |
| McPhee, Douglas      | 31-May-12 | Meeting to discuss status of Viridian information between A. Bhuwania, D. McPhee, R. Booth and D. Fletcher (all KPMG).   | 0.5   | \$950 | \$ 475.00 |
| Booth, Richard       | 31-May-12 | Meeting to discuss status of Viridian information between A. Bhuwania, D. McPhee, R. Booth and D. Fletcher (all KPMG).   | 0.5   | \$695 | \$ 347.50 |
| Booth, Richard       | 31-May-12 | Review of Freightliner information status. Attendees R. Booth, D. Fletcher, and A. Bhuwania (all KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Fletcher, David      | 31-May-12 | Review of Freightliner information status. Attendees R. Booth, D. Fletcher, and A. Bhuwania (all KPMG).  | 0.5   | \$950 | \$ 475.00 |
| Bhuwania, Achal      | 31-May-12 | Review of Freightliner information status. Attendees R. Booth, D. Fletcher, and A. Bhuwania (all KPMG).  | 0.5   | \$695 | \$ 347.50 |
| Berg, Antony         | 31-May-12 | Review 3PDcontract analysis prepared by A. Barton (KPMG) and to follow up with Arcapita regarding same.  | 0.7   | \$695 | \$ 486.50 |
| Bhuwania, Achal      | 31-May-12 | Meeting to discuss contracts, plant build and customer ramp up assumptions relating to Dalkia. Attendees were J. Wisniewski (Arcapita), A. Bhuwania, R. Booth and A. Borkowska (all KPMG). | 0.8   | \$695 | \$ 556.00 |
| Booth, Richard       | 31-May-12 | Meeting to discuss contracts, plant build and customer ramp up assumptions relating to Dalkia. Attendees were J. Wisniewski (Arcapita), A. Bhuwania, R. Booth and A. Borkowska (all KPMG). | 0.8   | \$695 | \$ 556.00 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 31-May-12 | Meeting to discuss contracts, plant build and customer ramp up assumptions relating to Dalkia. Attendees were J. Wisniewski (Arcapita), A. Bhuwania, R. Booth and A. Borkowska (all KPMG).      | 0.8   | \$405 | \$ 324.00   |
| Peterson, James      | 31-May-12 | Preparation of correspondence to J. Chang and M. Pollard from the Arcapita Singapore based Deal team regarding trade suppliers and business plan assumptions relating to Honiton.               | 0.9   | \$550 | \$ 495.00   |
| Barton, Ashley       | 31-May-12 | Meeting to discuss status of work for historic trend analysis relating to PODS with A. Berg and A. Barton (both KPMG).  | 1.0   | \$405 | \$ 405.00   |
| Berg, Antony         | 31-May-12 | Meeting to discuss status of work for historic trend analysis relating to PODS with A. Berg and A. Barton (both KPMG).  | 1.0   | \$695 | \$ 695.00   |
| Lysenko, Karol       | 31-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the valuation and sensitized management initiatives for Tensar with K. Lysenko and N. Mueller (both KPMG).                      | 1.5   | \$550 | \$ 825.00   |
| Mueller, Natalja     | 31-May-12 | Discuss management forecasts vs. lenders forecasts as basis for the valuation and sensitized management initiatives for Tensar with K. Lysenko and N. Mueller (both KPMG).                      | 1.5   | \$550 | \$ 825.00   |
| Berg, Antony         | 31-May-12 | Review and summarize historic trading trends for PODS prepared by A. Barton's (KPMG).   | 1.6   | \$695 | \$ 1,112.00 |
| Juckes, Daniel       | 31-May-12 | Review the Jjill Sensitivity analysis - Gross margin compression (impact on EBITDA).  | 1.7   | \$550 | \$ 935.00   |
| Juckes, Daniel       | 31-May-12 | Analysis of forward cotton prices as it relates to Jjill.   | 1.8   | \$550 | \$ 990.00   |
| Peterson, James      | 31-May-12 | Preparation of data book and charts to provide high level summary of historical and forecast trading as it relates to Freightliner.   | 1.8   | \$550 | \$ 990.00   |
| Juckes, Daniel       | 31-May-12 | Review the Jjill Sensitivity analysis - Same Store sales growth (impact on EBITDA).   | 2.1   | \$550 | \$ 1,155.00 |
| Lysenko, Karol       | 31-May-12 | UK Senior Living I - Analysis of budgeted Capex for FY12 and comparison to historical level for each of the 5 care homes.   | 2.2   | \$550 | \$ 1,210.00 |
| Peterson, James      | 31-May-12 | Reviewing E&Y renewable energy reports, BTM wind farm report and GWEC 201 wind farm study report as it relates to Honiton. Extracting research information and making notes on relevant points. | 2.2   | \$550 | \$ 1,210.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Juckes, Daniel       | 31-May-12 | Review Jjill Key risk analysis - Gross Margin.   | 2.3   | \$550 | \$ 1,265.00 |
| Berg, Antony         | 31-May-12 | Summarize and document key findings on sales forecasts (including volumes and pricing) for Tensar.   | 2.6   | \$695 | \$ 1,807.00 |
| Borkowska, Alexandra | 31-May-12 | Analysis of possible sensitivities relating to Dalkia.   | 3.9   | \$405 | \$ 1,579.50 |
| Lysenko, Karol       | 31-May-12 | UK Senior Living I - Continue analysis of FY12 P&L budget and comparison of key performance drivers to historical information including occupancy levels, Net Operating Income (NOI), resident fees, EC fees for each of the 5 care homes. | 3.9   | \$550 | \$ 2,145.00 |
| Borkowska, Alexandra | 31-May-12 | Continuation of analysis of possible sensitivities for Dalkia.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 31-May-12 | Continuation of analysis of possible sensitivities for Dalkia.   | 2.1   | \$405 | \$ 850.50   |
| Barton, Ashley       | 31-May-12 | Analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions for PODS.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 31-May-12 | Continue analysis regarding historic results and competitive environment (including broker note research) in view of forecast assumptions for PODS.  | 2.1   | \$405 | \$ 850.50   |
| Harrower, Andrew     | 31-May-12 | Time analysis for all KPMG member firms including review for completeness, review of hourly rates.   | 2.1   | \$550 | \$ 1,155.00 |
| Berg, Antony         | 1-Jun-12  | Communications with M. Graham (Arcapita) regarding the Tensar financial projections and business plan assumptions.   | 0.5   | \$695 | \$ 347.50   |
| Berg, Antony         | 1-Jun-12  | Discussion between A. Berg and N. Mueller (both KPMG) on key risks to the Company and potential mitigations for Tensar.  | 0.8   | \$695 | \$ 556.00   |
| Mueller, Natalja     | 1-Jun-12  | Discussion between A. Berg and N. Mueller (both KPMG) on key risks to the Company and potential mitigations for Tensar.  | 0.8   | \$550 | \$ 440.00   |
| Bhuwania, Achal      | 1-Jun-12  | Senior Manager review of documents for various infrastructure assets.  | 0.8   | \$695 | \$ 556.00   |
| Barton, Ashley       | 1-Jun-12  | Discussion between A. Berg and A. Barton (both KPMG) on our view of key risks to forecasts based on YTD trading for PODS.  | 0.9   | \$405 | \$ 364.50   |

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| Name                 | Date     | Description   | Hours | Rate  | Amount      |
|----------------------|----------|---|-------|-------|-------------|
| Berg, Antony         | 1-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) on our view of key risks to forecasts based on YTD trading for PODS.   | 0.9   | \$695 | \$ 625.50   |
| Barton, Ashley       | 1-Jun-12 | Analysis regarding 3PD historic results and competitive environment (including broker note research) in view of forecast assumptions.   | 2.9   | \$405 | \$ 1,174.50 |
| Juckes, Daniel       | 1-Jun-12 | Manager review of updated Direct sales forecast assumptions and YTD performance for Jjill.  | 2.9   | \$550 | \$ 1,595.00 |
| Booth, Richard       | 1-Jun-12 | Senior manager review of Honiton business plan analysis.  | 3.3   | \$695 | \$ 2,293.50 |
| Borkowska, Alexandra | 1-Jun-12 | Continue analysis of cash flow for Dalkia.  | 3.5   | \$405 | \$ 1,417.50 |
| Booth, Richard       | 1-Jun-12 | Senior Manager review of the AGUD (Dalkia) business plan analysis.  | 3.7   | \$695 | \$ 2,571.50 |
| Barton, Ashley       | 1-Jun-12 | Analysis regarding PODS historic results and competitive environment (including broker note research) in view of forecast assumptions.  | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 1-Jun-12 | Analysis of cash flow for AGUD.   | 3.9   | \$405 | \$ 1,579.50 |
| Legg, Anthony        | 5-Jun-12 | High level review of emails relating to infrastructure assets in order to provide consultation feedback on work undertaken on infrastructure assets to date.  | 0.3   | \$695 | \$ 208.50   |
| Barton, Ashley       | 6-Jun-12 | Discussion A. Berg and A. Barton (both KPMG) on PODS scorecard outstanding items and key risk and sensitivities.  | 0.5   | \$405 | \$ 202.50   |
| Berg, Antony         | 6-Jun-12 | Discussion A. Berg and A. Barton (both KPMG) on PODS scorecard outstanding items and key risk and sensitivities.  | 0.5   | \$695 | \$ 347.50   |
| Barton, Ashley       | 6-Jun-12 | Discussion A. Berg and A. Barton (both KPMG) on 3PD scorecard outstanding items and key risk and sensitivities.   | 0.5   | \$405 | \$ 202.50   |
| Berg, Antony         | 6-Jun-12 | Discussion A. Berg and A. Barton (both KPMG) on 3PD scorecard outstanding items and key risk and sensitivities.   | 0.5   | \$695 | \$ 347.50   |
| Booth, Richard       | 6-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks, particularly around the regulated division in Northern Ireland, Power NI. Attendees: R. Booth, A. Legg, A. Butani and A. Borkowska (all KPMG). | 0.5   | \$695 | \$ 347.50   |

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| Name                 | Date     | Description   | Hours | Rate  | Amount    |
|----------------------|----------|---|-------|-------|-----------|
| Borkowska, Alexandra | 6-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks, particularly around the regulated division in Northern Ireland, Power NI. Attendees: R. Booth, A. Legg, A. Butani and A. Borkowska (all KPMG). | 0.5   | \$405 | \$ 202.50 |
| Butani, Anish        | 6-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks, particularly around the regulated division in Northern Ireland, Power NI. Attendees: R. Booth, A. Legg, A. Butani and A. Borkowska (all KPMG). | 0.5   | \$550 | \$ 275.00 |
| Legg, Anthony        | 6-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks, particularly around the regulated division in Northern Ireland, Power NI. Attendees: R. Booth, A. Legg, A. Butani and A. Borkowska (all KPMG). | 0.5   | \$695 | \$ 347.50 |
| Juckes, Daniel       | 6-Jun-12 | Review of forecast sales volumes and Inventory/purchasing strategy for Jjill.   | 0.7   | \$550 | \$ 385.00 |
| Mueller, Natalja     | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the PODS forecast review progress and initial view on upside/downside potentials.   | 0.7   | \$550 | \$ 385.00 |
| Williams, Gareth     | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the PODS forecast review progress and initial view on upside/downside potentials.   | 0.7   | \$840 | \$ 588.00 |
| Berg, Antony         | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the PODS forecast review progress and initial view on upside/downside potentials.   | 0.7   | \$695 | \$ 486.50 |
| Mueller, Natalja     | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the 3PD forecast review progress and initial view on upside/downside potentials.  | 0.7   | \$550 | \$ 385.00 |
| Berg, Antony         | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the 3PD forecast review progress and initial view on upside/downside potentials.  | 0.7   | \$695 | \$ 486.50 |
| Williams, Gareth     | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the 3PD forecast review progress and initial view on upside/downside potentials.  | 0.7   | \$840 | \$ 588.00 |

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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Juckes, Daniel   | 6-Jun-12 | Discussion between G. Williams, D. Juckes, N. Mueller and A. Berg (all KPMG) regarding the Jjill forecast review progress and initial view on upside/downside potentials. | 1.0   | \$550 | \$ 550.00   |
| Berg, Antony     | 6-Jun-12 | Discussion between G. Williams, D. Juckes, N. Mueller and A. Berg (all KPMG) regarding the Jjill forecast review progress and initial view on upside/downside potentials. | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja | 6-Jun-12 | Discussion between G. Williams, D. Juckes, N. Mueller and A. Berg (all KPMG) regarding the Jjill forecast review progress and initial view on upside/downside potentials. | 1.0   | \$550 | \$ 550.00   |
| Williams, Gareth | 6-Jun-12 | Discussion between G. Williams, D. Juckes, N. Mueller and A. Berg (all KPMG) regarding the Jjill forecast review progress and initial view on upside/downside potentials. | 1.0   | \$840 | \$ 840.00   |
| Berg, Antony     | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the Tensar forecast review progress and initial view on upside/downside potentials.           | 1.1   | \$695 | \$ 764.50   |
| Mueller, Natalja | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the Tensar forecast review progress and initial view on upside/downside potentials.           | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth | 6-Jun-12 | Discussion between G. Williams, N. Mueller and A. Berg (all KPMG) regarding the Tensar forecast review progress and initial view on upside/downside potentials.           | 1.1   | \$840 | \$ 924.00   |
| Juckes, Daniel   | 6-Jun-12 | Analysis of forecast direct costs for Jjill.  | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel   | 6-Jun-12 | Analysis of forecast Sales, General & Administrative (SG&A) costs for Jjill.  | 1.4   | \$550 | \$ 770.00   |
| Juckes, Daniel   | 6-Jun-12 | Analysis of the potential impact of sensitivities to the business plan and facts in supporting / opposition in preparation for Jjill meeting regarding the same.          | 1.6   | \$550 | \$ 880.00   |
| Mueller, Natalja | 6-Jun-12 | Update Tensar valuation based on high-level sensitivities as preparation for the Arcapita call on 7 June.   | 2.0   | \$550 | \$ 1,100.00 |
| Barton, Ashley   | 6-Jun-12 | Analysis of 3PD key risks and sensitivities with quantifiable risk basis.   | 2.1   | \$405 | \$ 850.50   |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Juckes, Daniel       | 6-Jun-12    | Analysis of year-on-year growth rates, compound annual growth rates (CAGRs), and price movements supporting Jjill revenue forecasts ahead of a conference call with the deal team regarding the financial forecasts. | 2.1          | \$550       | \$ 1,155.00   |
| Lysenko, Karol       | 6-Jun-12    | Analysis of future oil prices and historical correlation of resin prices with oil prices to help understand impact of resin prices on profitability as it relates to Tensar.   | 2.1          | \$550       | \$ 1,155.00   |
| Williams, Gareth     | 6-Jun-12    | Director review of progress and outstanding issues on PE assets.   | 2.1          | \$840       | \$ 1,764.00   |
| Lysenko, Karol       | 6-Jun-12    | Analysis of composition of costs of goods sold to understand their sensitivity to inflationary pressures as it relates to Tensar.  | 2.2          | \$550       | \$ 1,210.00   |
| Lysenko, Karol       | 6-Jun-12    | Analysis of volume growth assumptions in Eastern Hemisphere and comparison to Gross Domestic Product (GDP) growth assumptions as it relates to Tensar.   | 2.9          | \$550       | \$ 1,595.00   |
| Booth, Richard       | 6-Jun-12    | Further analysis of Freightliner business plan, identification of key risk areas and next steps.   | 3.2          | \$695       | \$ 2,224.00   |
| Borkowska, Alexandra | 6-Jun-12    | Analysis of the new Dalkia model (v 13.B) received from N. Al Ansari (Arcapita).   | 3.4          | \$405       | \$ 1,377.00   |
| Barton, Ashley       | 6-Jun-12    | Analysis of PODS key risks and sensitivities with quantifiable risk basis.   | 3.9          | \$405       | \$ 1,579.50   |
| Borkowska, Alexandra | 6-Jun-12    | Perform analysis of AGUD risks.  | 3.9          | \$405       | \$ 1,579.50   |
| Borkowska, Alexandra | 6-Jun-12    | Continue analysis of AGUD risks and analysis of sensitivities performed.   | 3.9          | \$405       | \$ 1,579.50   |
| Booth, Richard       | 7-Jun-12    | Discussion between R. Booth, K. Whitworth and A. Borkowska (all KPMG) regarding the status of the AGUD valuation.  | 0.4          | \$695       | \$ 278.00     |
| Borkowska, Alexandra | 7-Jun-12    | Discussion between R. Booth, K. Whitworth and A. Borkowska (all KPMG) regarding the status of the AGUD valuation.  | 0.4          | \$405       | \$ 162.00     |
| Whitworth, Kylie     | 7-Jun-12    | Discussion between R. Booth, K. Whitworth and A. Borkowska (all KPMG) regarding the status of the AGUD valuation.  | 0.4          | \$550       | \$ 220.00     |
| Williams, Gareth     | 7-Jun-12    | Review of Jjill analysis undertaken and challenge of risk issues.  | 0.4          | \$840       | \$ 336.00     |
| Fletcher, David      | 7-Jun-12    | Discussion between D. Fletcher and G. Williams (both KPMG) regarding major risk issues for various assets.   | 0.6          | \$950       | \$ 570.00     |

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| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| Williams, Gareth     | 7-Jun-12 | Discussion between D. Fletcher and G. Williams (both KPMG) regarding major risk issues for various assets.                       | 0.6   | \$840 | \$ 504.00   |
| Borkowska, Alexandra | 7-Jun-12 | Continue analysis of assumptions in the financial model for Viridian.  | 1.0   | \$405 | \$ 405.00   |
| Juckes, Daniel       | 7-Jun-12 | Conference call with S. Buschmann (Arcapita) to discuss recent trading performance, and forecast inventory/purchasing strategy.  | 1.0   | \$550 | \$ 550.00   |
| Williams, Gareth     | 7-Jun-12 | Review progress on valuation information in preparation for call with Arcapita regarding same.                                   | 1.1   | \$840 | \$ 924.00   |
| Lysenko, Karol       | 7-Jun-12 | Continue quantification of indicative sensitivity to business plan due to resin price increase as it relates to Tensar.          | 1.2   | \$550 | \$ 660.00   |
| Booth, Richard       | 7-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG). | 1.3   | \$695 | \$ 903.50   |
| Butani, Anish        | 7-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG). | 1.3   | \$550 | \$ 715.00   |
| Borkowska, Alexandra | 7-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: R. Booth, A. Butani and A. Borkowska (all KPMG). | 1.3   | \$405 | \$ 526.50   |
| Williams, Gareth     | 7-Jun-12 | Review of risk areas and outstanding issues on Infrastructure assets including how to address Freightliner and Viridian.         | 1.3   | \$840 | \$ 1,092.00 |
| Juckes, Daniel       | 7-Jun-12 | Analysis of Discounting and stock clearance strategy for Jjill.  | 1.9   | \$550 | \$ 1,045.00 |
| Lysenko, Karol       | 7-Jun-12 | Analysis of composition of operating costs to understand their sensitivity to inflationary pressures as it relates to Tensar.    | 1.9   | \$550 | \$ 1,045.00 |
| Booth, Richard       | 7-Jun-12 | Analysis of business plan, key risks and next steps for Viridian.  | 2.3   | \$695 | \$ 1,598.50 |
| Barton, Ashley       | 7-Jun-12 | Analysis of key risks and sensitivities with quantifiable risk basis as it relates to 3PD.                                       | 2.8   | \$405 | \$ 1,134.00 |
| Lysenko, Karol       | 7-Jun-12 | Quantification of indicative sensitivity to business plan due to resin price increase as it relates to Tensar.                   | 3.1   | \$550 | \$ 1,705.00 |
| Juckes, Daniel       | 7-Jun-12 | Analysis of flexibility within the design and supply chain as it relates to Jjill.   | 3.2   | \$550 | \$ 1,760.00 |
| Barton, Ashley       | 7-Jun-12 | Analysis of PODS key risks and sensitivities with quantifiable risk basis.   | 3.9   | \$405 | \$ 1,579.50 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 7-Jun-12  | Continue to research the Irish power market, including EirGrid 25 and the Generation Capacity Statement as it relates to Viridian.                 | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 7-Jun-12  | Update the Viridian analysis and assessment of risks following research on the Irish power market.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 8-Jun-12  | Preparation of document for G. Williams (KPMG) in preparation for his meeting on 12.06.2012.   | 0.5   | \$405 | \$ 202.50   |
| Borkowska, Alexandra | 8-Jun-12  | Continue preparation of a document for G. Williams (KPMG) in preparation for his meeting on 12.06.2012.  | 0.6   | \$405 | \$ 243.00   |
| Juckes, Daniel       | 8-Jun-12  | Meeting between G. Williams and D. Juckes (both KPMG) to review outstanding risk issues and company responses for Jjill.                           | 0.8   | \$550 | \$ 440.00   |
| Williams, Gareth     | 8-Jun-12  | Meeting between G. Williams and D. Juckes (both KPMG) to review outstanding risk issues and company responses for Jjill.                           | 0.8   | \$840 | \$ 672.00   |
| Borkowska, Alexandra | 8-Jun-12  | Continuation of analysis of assumptions in the Viridian financial model.   | 2.0   | \$405 | \$ 810.00   |
| Juckes, Daniel       | 8-Jun-12  | Perform Jjill key risk analysis and forecast inventory position purchasing strategy.   | 2.3   | \$550 | \$ 1,265.00 |
| Juckes, Daniel       | 8-Jun-12  | Research 3PD key customer information and analysis of recent financial performance.  | 2.8   | \$550 | \$ 1,540.00 |
| Barton, Ashley       | 8-Jun-12  | Analysis of 3PD key risks and sensitivities with quantifiable risk basis.  | 3.1   | \$405 | \$ 1,255.50 |
| Barton, Ashley       | 8-Jun-12  | Analysis of PODS key risks and sensitivities with quantifiable risk basis.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 8-Jun-12  | Analysis of new Dalkia model (version 13 C) received from N. Al Ansari (Arcapita)  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for 3PD. | 0.3   | \$405 | \$ 121.50   |
| Berg, Antony         | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for 3PD. | 0.3   | \$695 | \$ 208.50   |
| Harris, David        | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for 3PD. | 0.3   | \$840 | \$ 252.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount    |
|------------------|-----------|---|-------|-------|-----------|
| Williams, Gareth | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for 3PD.                      | 0.3   | \$840 | \$ 252.00 |
| Barton, Ashley   | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for PODS.                     | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony     | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for PODS.                     | 0.3   | \$695 | \$ 208.50 |
| Harris, David    | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for PODS.                     | 0.3   | \$840 | \$ 252.00 |
| Williams, Gareth | 11-Jun-12 | Call between D. Harris, G. Williams, A. Berg and A. Barton (all KPMG) to discuss status of sensitivities and update of asset work to date for PODS.                     | 0.3   | \$840 | \$ 252.00 |
| Harris, David    | 11-Jun-12 | Director review of progress on Jjill draft slides.  | 0.3   | \$840 | \$ 252.00 |
| Barton, Ashley   | 11-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) on scorecard outstanding items and key risk and sensitivities for 3PD.   | 0.3   | \$405 | \$ 121.50 |
| Berg, Antony     | 11-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) on scorecard outstanding items and key risk and sensitivities for 3PD.   | 0.3   | \$695 | \$ 208.50 |
| Harris, David    | 11-Jun-12 | Discussion between D. Harris and N. Mueller (both KPMG) regarding US Venture Capital (VC) and India portfolio as reflected in the revised draft report from Rothschild. | 0.3   | \$840 | \$ 252.00 |
| Mueller, Natalja | 11-Jun-12 | Discussion between D. Harris and N. Mueller (both KPMG) regarding US Venture Capital (VC) and India portfolio as reflected in the revised draft report from Rothschild. | 0.3   | \$550 | \$ 165.00 |
| Harrower, Andrew | 11-Jun-12 | Review and analyze the Falcon / Mobay progress-to-date, previously presented to management, and update the information to include a forced exit scenario.               | 0.4   | \$550 | \$ 220.00 |

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Barton, Ashley       | 11-Jun-12   | Call between M. Elsbey (3PD management), A. Berg and A. Barton (both KPMG) to discuss contract profiles and gain understanding of underlying contract clauses.                               | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony         | 11-Jun-12   | Call between M. Elsbey (3PD management), A. Berg and A. Barton (both KPMG) to discuss contract profiles and gain understanding of underlying contract clauses.                               | 0.5          | \$695       | \$ 347.50     |
| Barton, Ashley       | 11-Jun-12   | Discussion between A. Berg and A. Barton (both KPMG) regarding update on scorecard outstanding items and key risk and sensitivities for PODS.  | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony         | 11-Jun-12   | Discussion between A. Berg and A. Barton (both KPMG) regarding update on scorecard outstanding items and key risk and sensitivities for PODS.  | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 11-Jun-12   | Review infrastructure asset progress and current outstanding issues in preparation for meeting regarding same.   | 0.5          | \$405       | \$ 202.50     |
| Borkowska, Alexandra | 11-Jun-12   | Review of Viridian regulated market assumptions in advance of call with A. Legg (KPMG).  | 0.6          | \$405       | \$ 243.00     |
| Borkowska, Alexandra | 11-Jun-12   | Meeting between A Legg and A Borkowska (both KPMG) relating to the assumptions incorporated within the business plan for Power Northern Ireland as part of the business review for Viridian. | 0.7          | \$405       | \$ 283.50     |
| Legg, Anthony        | 11-Jun-12   | Meeting between A Legg and A Borkowska (both KPMG) relating to the assumptions incorporated within the business plan for Power Northern Ireland as part of the business review for Viridian. | 0.8          | \$695       | \$ 556.00     |
| Barton, Ashley       | 11-Jun-12   | Continue to prepare sensitivity analysis on forecast assumptions for PODS.   | 0.9          | \$405       | \$ 364.50     |
| Williams, Gareth     | 11-Jun-12   | Partial attendance in meeting between G. Williams, J. Peterson and A. Borkowska (all KPMG) regarding infrastructure asset progress update and discussion around current outstanding issues.  | 0.6          | \$840       | \$ 504.00     |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 11-Jun-12 | Meeting between G. Williams, J. Peterson and A. Borkowska (all KPMG) regarding infrastructure asset progress update and discussion around current outstanding issues.   | 0.9   | \$405 | \$ 364.50   |
| Peterson, James      | 11-Jun-12 | Meeting between G. Williams, J. Peterson and A. Borkowska (all KPMG) regarding infrastructure asset progress update and discussion around current outstanding issues.   | 0.9   | \$550 | \$ 495.00   |
| Borkowska, Alexandra | 11-Jun-12 | Preparation of sensitivities document for G. Williams (KPMG) for AGUD I.  | 1.0   | \$405 | \$ 405.00   |
| Borkowska, Alexandra | 11-Jun-12 | Preparation of sensitivities document for G. Williams (KPMG) for Viridian.  | 1.0   | \$405 | \$ 405.00   |
| Lysenko, Karol       | 11-Jun-12 | Analyze and prepare question list for M. Graham (Arcapita) relating to Tensar with respect to indicative sensitivities, pension liabilities valuation and recent trading in preparation for a call on 12 June 2012. | 1.1   | \$550 | \$ 605.00   |
| Juckes, Daniel       | 11-Jun-12 | Review Jjill key risk analysis - Inventory and purchasing strategy.   | 1.2   | \$550 | \$ 660.00   |
| Williams, Gareth     | 11-Jun-12 | Director review of progress on PE and Infrastructure asset reviews and outstanding information.   | 1.2   | \$840 | \$ 1,008.00 |
| Harrower, Andrew     | 11-Jun-12 | Review and analyze the Dalkia progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 1.4   | \$550 | \$ 770.00   |
| Harrower, Andrew     | 11-Jun-12 | Review and analyze the Freightliner progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 1.4   | \$550 | \$ 770.00   |
| Harrower, Andrew     | 11-Jun-12 | Review and analyze the Honiton progress-to-date, previously presented to management, and update the information to include a forced exit scenario.  | 1.4   | \$550 | \$ 770.00   |
| Harrower, Andrew     | 11-Jun-12 | Review and analyze the Viridian progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 1.4   | \$550 | \$ 770.00   |
| Peterson, James      | 11-Jun-12 | Review of investment research and MIC documents to assist with preparation of Honiton valuation report document.  | 1.8   | \$550 | \$ 990.00   |
| Borkowska, Alexandra | 11-Jun-12 | Further analysis on AGUD I forecast assumptions and forecast cash flow.   | 2.0   | \$405 | \$ 810.00   |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Barton, Ashley       | 11-Jun-12 | Prepare sensitivity analysis on forecast assumptions for PODS.   | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard       | 12-Jun-12 | Call to discuss provisions within the AGUD I/Dalkia Joint Venture agreements. Attendees: J. Mostrom (Alvarez & Marsal), R. Booth and A. Borkowska (both KPMG). | 0.4   | \$695 | \$ 278.00   |
| Borkowska, Alexandra | 12-Jun-12 | Call to discuss provisions within the AGUD I/Dalkia Joint Venture agreements. Attendees: J. Mostrom (Alvarez & Marsal), R. Booth and A. Borkowska (both KPMG). | 0.4   | \$405 | \$ 162.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the CEPL assets progress-to-date, previously presented to management, and update the information to include a forced exit scenario.         | 0.6   | \$550 | \$ 330.00   |
| Khoo, Kian Huat      | 12-Jun-12 | Continue to draft report for Varel covering executive summary, background, financial performance and sensitivities.  | 0.9   | \$550 | \$ 495.00   |
| Barton, Ashley       | 12-Jun-12 | Meeting with A. Berg and A. Barton (both KPMG) regarding the illustrative sensitivity analysis for PODS.   | 1.0   | \$405 | \$ 405.00   |
| Berg, Antony         | 12-Jun-12 | Meeting with A. Berg and A. Barton (both KPMG) regarding the illustrative sensitivity analysis for PODS.   | 1.0   | \$695 | \$ 695.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the Bijoux progress-to-date, previously presented to management, and update the information to include a forced exit scenario.              | 1.0   | \$550 | \$ 550.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the 3PD progress-to-date, previously presented to management, and update the information to include a forced exit scenario.                 | 1.0   | \$550 | \$ 550.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the Varel progress-to-date, previously presented to management, and update the information to include a forced exit scenario.               | 1.0   | \$550 | \$ 550.00   |
| Berg, Antony         | 12-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: D. Harris, A. Berg, R. Booth and A. Borkowska (all KPMG).                      | 1.1   | \$695 | \$ 764.50   |
| Booth, Richard       | 12-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: D. Harris, A. Berg, R. Booth and A. Borkowska (all KPMG).                      | 1.1   | \$695 | \$ 764.50   |
| Borkowska, Alexandra | 12-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: D. Harris, A. Berg, R. Booth and A. Borkowska (all KPMG).                      | 1.1   | \$405 | \$ 445.50   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Harris, David        | 12-Jun-12 | Meeting to discuss key Viridian business plan assumptions and risks. Attendees: D. Harris, A. Berg, R. Booth and A. Borkowska (all KPMG).                                     | 1.1   | \$840 | \$ 924.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the Jjill progress-to-date, previously presented to management, and update the information to include a forced exit scenario.                              | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the PODS progress-to-date, previously presented to management, and update the information to include a forced exit scenario.                               | 1.1   | \$550 | \$ 605.00   |
| Harrower, Andrew     | 12-Jun-12 | Review and analyze the Tensar progress-to-date, previously presented to management, and update the information to include a forced exit scenario.                             | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel       | 12-Jun-12 | Analysis of the Jjill capital structure.  | 1.5   | \$550 | \$ 825.00   |
| Booth, Richard       | 12-Jun-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss analysis and sensitivities performed to date on the historical and forecast performance of AGUD I.           | 2.0   | \$695 | \$ 1,390.00 |
| Borkowska, Alexandra | 12-Jun-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss analysis and sensitivities performed to date on the historical and forecast performance of AGUD I.           | 2.0   | \$405 | \$ 810.00   |
| Harris, David        | 12-Jun-12 | Review all Viridian background information to prepare for meeting.  | 2.0   | \$840 | \$ 1,680.00 |
| Williams, Gareth     | 12-Jun-12 | Director review of various infrastructure assets.   | 2.0   | \$840 | \$ 1,680.00 |
| Barton, Ashley       | 12-Jun-12 | Continue to prepare sensitivity analysis on forecast assumptions as it relates to 3PD.  | 2.1   | \$405 | \$ 850.50   |
| O'Neill, Jane        | 12-Jun-12 | Review and analyze the Private equity and venture capital progress-to-date, previously presented to management, and update the information to include a forced exit scenario. | 2.1   | \$695 | \$ 1,459.50 |
| Peterson, James      | 12-Jun-12 | Honiton business plan review and analysis of sensitivities relating to alternative power prices and alternative capex figures.  | 2.8   | \$550 | \$ 1,540.00 |
| Khoo, Kian Huat      | 12-Jun-12 | Draft report for Varel covering executive summary, background, financial performance and sensitivities.   | 3.1   | \$550 | \$ 1,705.00 |
| Borkowska, Alexandra | 12-Jun-12 | Analyze the updated Dalkia model received (v13.6D) and reply to questions from deal team regarding same.  | 3.5   | \$405 | \$ 1,417.50 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol   | 12-Jun-12   | Prepare financial tables for the Tensar template report including balance sheet, cash flow, income statement, forecast, EBITDA bridge sections.  | 3.5          | \$550       | \$ 1,925.00   |
| Barton, Ashley   | 12-Jun-12   | Prepare sensitivity analysis on forecast assumptions as it relates to 3PD.   | 3.9          | \$405       | \$ 1,579.50   |
| Marvin, Douglas  | 13-Jun-12   | Call with Gibson Dunn and Rothschild to discuss KPMG reporting template. Attendees: D. McPhee, G. Williams, J. O'Neill and D. Marvin (all KPMG), C. Millett (Gibson Dunn), B. Douton and S. Sethi (both Rothschild). | 0.4          | \$550       | \$ 220.00     |
| McPhee, Douglas  | 13-Jun-12   | Call with Gibson Dunn and Rothschild to discuss KPMG reporting template. Attendees: D. McPhee, G. Williams, J. O'Neill and D. Marvin (all KPMG), C. Millett (Gibson Dunn), B. Douton and S. Sethi (both Rothschild). | 0.4          | \$950       | \$ 380.00     |
| O'Neill, Jane    | 13-Jun-12   | Call with Gibson Dunn and Rothschild to discuss KPMG reporting template. Attendees: D. McPhee, G. Williams, J. O'Neill and D. Marvin (all KPMG), C. Millett (Gibson Dunn), B. Douton and S. Sethi (both Rothschild). | 0.4          | \$695       | \$ 278.00     |
| Williams, Gareth | 13-Jun-12   | Call with Gibson Dunn and Rothschild to discuss KPMG reporting template. Attendees: D. McPhee, G. Williams, J. O'Neill and D. Marvin (all KPMG), C. Millett (Gibson Dunn), B. Douton and S. Sethi (both Rothschild). | 0.4          | \$840       | \$ 336.00     |
| Berg, Antony     | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG).                   | 0.7          | \$695       | \$ 486.50     |
| Harris, David    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG).                   | 0.7          | \$840       | \$ 588.00     |
| Juckes, Daniel   | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG).                   | 0.7          | \$550       | \$ 385.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol   | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG). | 0.7          | \$550 \$    | 385.00        |
| Mueller, Natalja | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG). | 0.7          | \$550 \$    | 385.00        |
| O'Neill, Jane    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation of Jjill with J. O'Neill, D. Harris, A. Berg, D. Juckes, K. Lysenko and N. Mueller (all KPMG). | 0.7          | \$695 \$    | 486.50        |
| Harrower, Andrew | 13-Jun-12   | Review and analyze the AEID I & II progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 0.7          | \$550 \$    | 385.00        |
| Harrower, Andrew | 13-Jun-12   | Review and analyze the AEIY progress-to-date, previously presented to management, and update the information to include a forced exit scenario.  | 0.7          | \$550 \$    | 385.00        |
| Harrower, Andrew | 13-Jun-12   | Review and analyze the Fountains progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 0.7          | \$550 \$    | 385.00        |
| Harrower, Andrew | 13-Jun-12   | Review and analyze the Riffa Views progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 0.7          | \$550 \$    | 385.00        |
| Mueller, Natalja | 13-Jun-12   | Review of email correspondence from Arcapita and Rothschild regarding dates on which management and deal teams plan to exit US private equity investments.   | 0.7          | \$550 \$    | 385.00        |
| Barton, Ashley   | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$405 \$    | 324.00        |
| Berg, Antony     | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$695 \$    | 556.00        |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harris, David    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.8          | \$840       | \$ 672.00     |
| Mueller, Natalja | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.8          | \$550       | \$ 440.00     |
| O'Neill, Jane    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.8          | \$695       | \$ 556.00     |
| Williams, Gareth | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for 3PD with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG).  | 0.8          | \$840       | \$ 672.00     |
| Barton, Ashley   | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$405       | \$ 324.00     |
| Berg, Antony     | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Harris, David    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$840       | \$ 672.00     |
| Mueller, Natalja | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$550       | \$ 440.00     |
| O'Neill, Jane    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$695       | \$ 556.00     |
| Williams, Gareth | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for PODS with J. O'Neill, G. Williams, D. Harris, A. Berg, A. Barton and N. Mueller (all KPMG). | 0.8          | \$840       | \$ 672.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew | 13-Jun-12   | Review and analyze the India Venture Capital progress-to-date, previously presented to management, and update the information to include a forced exit scenario.                                       | 0.9          | \$550 \$    | 495.00        |
| Marvin, Douglas  | 13-Jun-12   | Call with Alvarez and Marsal to discuss valuations and outlook for Aspen Valley Ranch. Attendees: D. McPhee, D. Marvin (both KPMG), C. Linton, G. Chastain (both Alvarez and Marsal).                  | 1.0          | \$550 \$    | 550.00        |
| McPhee, Douglas  | 13-Jun-12   | Call with Alvarez and Marsal to discuss valuations and outlook for Aspen Valley Ranch. Attendees: D. McPhee, D. Marvin (both KPMG), C. Linton, G. Chastain (both Alvarez and Marsal).                  | 1.0          | \$950 \$    | 950.00        |
| Berg, Antony     | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$695 \$    | 695.00        |
| Harris, David    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$840 \$    | 840.00        |
| Lysenko, Karol   | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$550 \$    | 550.00        |
| Mueller, Natalja | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$550 \$    | 550.00        |
| O'Neill, Jane    | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$695 \$    | 695.00        |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Williams, Gareth | 13-Jun-12   | Discuss illustrative sensitivity analysis within the forecasts for the current and future valuation for Tensar with J. O'Neill, G. Williams, D. Harris, A. Berg, K. Lysenko and N. Mueller (all KPMG). | 1.0          | \$840       | \$ 840.00     |
| Berg, Antony     | 13-Jun-12   | Meeting to discuss Freightliner business plan, risks and sensitivities. Attendees R. Booth, D. Harris, A. Berg and J. Peterson (all KPMG).   | 1.0          | \$695       | \$ 695.00     |
| Booth, Richard   | 13-Jun-12   | Meeting to discuss Freightliner business plan, risks and sensitivities. Attendees R. Booth, D. Harris, A. Berg and J. Peterson (all KPMG).   | 1.0          | \$695       | \$ 695.00     |
| Harris, David    | 13-Jun-12   | Meeting to discuss Freightliner business plan, risks and sensitivities. Attendees R. Booth, D. Harris, A. Berg and J. Peterson (all KPMG).   | 1.0          | \$840       | \$ 840.00     |
| Peterson, James  | 13-Jun-12   | Meeting to discuss Freightliner business plan, risks and sensitivities. Attendees R. Booth, D. Harris, A. Berg and J. Peterson (all KPMG).   | 1.0          | \$550       | \$ 550.00     |
| O'Neill, Jane    | 13-Jun-12   | Review the illustrative sensitivity analysis within the forecasts for the current and future valuation for call regarding same.  | 1.0          | \$695       | \$ 695.00     |
| Barton, Ashley   | 13-Jun-12   | Drafting the business plan review section of the 3PD valuation report including commentary on financial projections.   | 1.1          | \$405       | \$ 445.50     |
| Harrower, Andrew | 13-Jun-12   | Review and analyze the US Venture Capital progress-to-date, previously presented to management, and update the information to include a forced exit scenario.  | 1.2          | \$550       | \$ 660.00     |
| Juckes, Daniel   | 13-Jun-12   | Analysis of standard manufacturing and input costs as it relates to Jjill.   | 1.6          | \$550       | \$ 880.00     |
| Williams, Gareth | 13-Jun-12   | Review of and revision to various reporting templates due to revised structure.  | 1.7          | \$840       | \$ 1,428.00   |
| Juckes, Daniel   | 13-Jun-12   | Detailed analysis of Jjill sensitivities including an assessment of the probability and extent to which the key risks may impact the business plan.  | 1.8          | \$550       | \$ 990.00     |
| Harris, David    | 13-Jun-12   | Review of Freightliner management information and financial forecast models received to date prior to discussion with deal teams and management.   | 2.0          | \$840       | \$ 1,680.00   |

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|----------------------|-----------|--|-------|-------|-------------|
| Marvin, Douglas      | 13-Jun-12 | Review and analyze the Real Estate progress-to-date, previously presented to management, and update the information to include a forced exit scenario.   | 2.0   | \$550 | \$ 1,100.00 |
| Booth, Richard       | 13-Jun-12 | Meeting to discuss Honiton business plan analysis, risks and sensitivities. Attendees R. Booth and J. Peterson (both KPMG).  | 2.1   | \$695 | \$ 1,459.50 |
| Peterson, James      | 13-Jun-12 | Meeting to discuss Honiton business plan analysis, risks and sensitivities. Attendees R. Booth and J. Peterson (both KPMG).  | 2.1   | \$550 | \$ 1,155.00 |
| Harrower, Andrew     | 13-Jun-12 | Review and analyze the Project Management progress-to-date, previously presented to management, and update the information to include a forced exit scenario, and ongoing communication with Arcapita, Rothschild and Houlihan Lokey post presentation of the valuation reports. | 2.3   | \$550 | \$ 1,265.00 |
| Borkowska, Alexandra | 13-Jun-12 | Continue analysis on AGUD I agreements including the concession agreements and analysis of ramp up in each site.   | 2.5   | \$405 | \$ 1,012.50 |
| Borkowska, Alexandra | 13-Jun-12 | Draft historical AGUD I slides.  | 2.5   | \$405 | \$ 1,012.50 |
| Khoo, Kian Huat      | 13-Jun-12 | Draft report for Varel covering executive summary, background, financial performance and sensitivities.  | 3.6   | \$550 | \$ 1,980.00 |
| Barton, Ashley       | 13-Jun-12 | Prepare the PODS sensitivity analysis based on forecast assumptions.   | 3.9   | \$405 | \$ 1,579.50 |
| Lysenko, Karol       | 13-Jun-12 | Prepare first draft of the financial performance and business overview sections of the Tensar valuation report.  | 3.9   | \$550 | \$ 2,145.00 |
| Barton, Ashley       | 14-Jun-12 | Draft comments and supporting analysis for the business overview section of the PODS valuation report.   | 3.0   | \$405 | \$ 1,215.00 |
| Barton, Ashley       | 14-Jun-12 | Draft initial comments and supporting analysis for the timeline and competitive positioning sections of the PODS valuation report.   | 3.5   | \$405 | \$ 1,417.50 |
| Berg, Antony         | 14-Jun-12 | Draft correspondence to the deal team on the 3PD forecast performance.   | 0.2   | \$695 | \$ 139.00   |
| Berg, Antony         | 14-Jun-12 | Draft correspondence to the deal team on specific clarifications in respect of financial performance for Tensar.   | 0.5   | \$695 | \$ 347.50   |

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| Name              | Date      | Description   | Hours | Rate  | Amount    |
|-------------------|-----------|---|-------|-------|-----------|
| Harris, David     | 14-Jun-12 | Director review of the first draft of the Varel valuation and business plan review report, providing written feedback to asset teams.           | 0.5   | \$840 | \$ 420.00 |
| Peterson, James   | 14-Jun-12 | Preparation of Background, Historical and Forecast report sections for Honiton asset.   | 0.5   | \$550 | \$ 275.00 |
| Harris, David     | 14-Jun-12 | Discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, J. O'Neill, A. Tewaag and K. Kian Huat (all KPMG).                  | 0.6   | \$840 | \$ 504.00 |
| Khoo, Kian Huat   | 14-Jun-12 | Discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, J. O'Neill, A. Tewaag and K. Kian Huat (all KPMG).                  | 0.6   | \$550 | \$ 330.00 |
| O'Neill, Jane     | 14-Jun-12 | Discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, J. O'Neill, A. Tewaag and K. Kian Huat (all KPMG).                  | 0.6   | \$695 | \$ 417.00 |
| Tewaag, Alexander | 14-Jun-12 | Discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, J. O'Neill, A. Tewaag and K. Kian Huat (all KPMG).                  | 0.6   | \$405 | \$ 243.00 |
| Peterson, James   | 14-Jun-12 | Preparation of correspondence to Singapore based deal team with queries regarding Honiton business plan assumptions.                            | 0.6   | \$550 | \$ 330.00 |
| Harris, David     | 14-Jun-12 | Discussion on sensitivities for Varel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).   | 0.7   | \$840 | \$ 588.00 |
| Khoo, Kian Huat   | 14-Jun-12 | Discussion on sensitivities for Varel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).   | 0.7   | \$550 | \$ 385.00 |
| Tewaag, Alexander | 14-Jun-12 | Discussion on sensitivities for Varel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).   | 0.7   | \$405 | \$ 283.50 |
| Harris, David     | 14-Jun-12 | Pre-discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).                          | 0.8   | \$840 | \$ 672.00 |
| Khoo, Kian Huat   | 14-Jun-12 | Pre-discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).                          | 0.8   | \$550 | \$ 440.00 |
| Tewaag, Alexander | 14-Jun-12 | Pre-discussion on sensitivities for Idhasoft and Polygel. Attendees: D. Harris, A. Tewaag and K. Kian Huat (all KPMG).                          | 0.8   | \$405 | \$ 324.00 |
| Harrower, Andrew  | 14-Jun-12 | Review and analyze the AILD progress-to-date, previously presented to management, and update the information to include a forced exit scenario. | 0.8   | \$550 | \$ 440.00 |

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|----------------------|-----------|---|-------|-------|-------------|
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the HQ progress-to-date, previously presented to management, and update the information to include a forced exit scenario.               | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the Navindia progress-to-date, previously presented to management, and update the information to include a forced exit scenario.         | 0.8   | \$550 | \$ 440.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the AJRY progress-to-date, previously presented to management, and update the information to include a forced exit scenario.             | 0.9   | \$550 | \$ 495.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the BBI & BBII progress-to-date, previously presented to management, and update the information to include a forced exit scenario.       | 0.9   | \$550 | \$ 495.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the CEE progress-to-date, previously presented to management, and update the information to include a forced exit scenario.              | 0.9   | \$550 | \$ 495.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the Lusail progress-to-date, previously presented to management, and update the information to include a forced exit scenario.           | 0.9   | \$550 | \$ 495.00   |
| Harrower, Andrew     | 14-Jun-12 | Review and analyze the UK Senior Living progress-to-date, previously presented to management, and update the information to include a forced exit scenario. | 0.9   | \$550 | \$ 495.00   |
| Williams, Gareth     | 14-Jun-12 | Director review of various PE assets.   | 0.9   | \$840 | \$ 756.00   |
| Borkowska, Alexandra | 14-Jun-12 | Continue to prepare the AGUD I slides, with focus on the cash flow slides.  | 1.1   | \$405 | \$ 445.50   |
| Khoo, Kian Huat      | 14-Jun-12 | Continue to draft report for Idhasoft and Polygel covering executive summary, background, financial performance and sensitivities.                          | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth     | 14-Jun-12 | Director review of infrastructure assets.   | 1.1   | \$840 | \$ 924.00   |
| Berg, Antony         | 14-Jun-12 | Draft the historic financial performance section of the Tensar report.  | 1.5   | \$695 | \$ 1,042.50 |
| Juckes, Daniel       | 14-Jun-12 | Draft the historic financial performance section of the Jjill report.   | 1.5   | \$550 | \$ 825.00   |
| Williams, Gareth     | 14-Jun-12 | Review of revised budget and correspondence with S. Dudley (Arcapita) regarding same.   | 2.1   | \$840 | \$ 1,764.00 |
| Peterson, James      | 14-Jun-12 | Drafting document slides and preparing report tables for Honiton following preparation of relevant report sections.   | 3.2   | \$550 | \$ 1,760.00 |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Harris, David        | 14-Jun-12 | Draft fund overview and portfolio investment comments in the draft US venture capital valuation report.                                   | 3.4   | \$840 | \$ 2,856.00 |
| Khoo, Kian Huat      | 14-Jun-12 | Draft report for Idhasoft and Polygel covering executive summary, background, financial performance and sensitivities.                    | 3.8   | \$550 | \$ 2,090.00 |
| Borkowska, Alexandra | 14-Jun-12 | Continue to prepare the AGUD I slides, with focus on the cash flow slides.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 15-Jun-12 | Draft comments and supporting analysis for the background section of the 3PD valuation report with focus on the business overview slides. | 2.5   | \$405 | \$ 1,012.50 |
| Barton, Ashley       | 15-Jun-12 | Draft comments and supporting analysis on historic financial performance in the PODS valuation report.                                    | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 15-Jun-12 | Meeting to discuss status of the PODS and 3PD reporting output with A. Berg and A. Barton (both KPMG).                                    | 0.6   | \$405 | \$ 243.00   |
| Berg, Antony         | 15-Jun-12 | Meeting to discuss status of the PODS and 3PD reporting output with A. Berg and A. Barton (both KPMG).                                    | 0.6   | \$695 | \$ 417.00   |
| Harris, David        | 15-Jun-12 | Director review of the first draft slide pack for Idhasoft.   | 1.0   | \$840 | \$ 840.00   |
| Harris, David        | 15-Jun-12 | Director review of the first draft slide pack for Polygel.  | 1.0   | \$840 | \$ 840.00   |
| Borkowska, Alexandra | 15-Jun-12 | Continue to draft the AGUD I slides, with focus on background section of the report.  | 1.1   | \$405 | \$ 445.50   |
| Juckes, Daniel       | 15-Jun-12 | Draft the forecast financial performance section of the Jjill report.   | 2.5   | \$550 | \$ 1,375.00 |
| Khoo, Kian Huat      | 15-Jun-12 | Continue to draft report for Idhasoft and Polygel covering executive summary, background, financial performance and sensitivities.        | 3.1   | \$550 | \$ 1,705.00 |
| Berg, Antony         | 15-Jun-12 | Drafting of the Tensar report including key background slides including commercial sections.  | 3.5   | \$695 | \$ 2,432.50 |
| Borkowska, Alexandra | 15-Jun-12 | Continue to draft the AGUD I slides, with focus on background section of the report.  | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 15-Jun-12 | Draft report for Idhasoft and Polygel covering executive summary, background, financial performance and sensitivities.                    | 3.9   | \$550 | \$ 2,145.00 |
| Barton, Ashley       | 18-Jun-12 | Draft initial comments and supporting analysis on forecast financial performance in the PODS valuation report.                            | 2.0   | \$405 | \$ 810.00   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Barton, Ashley       | 18-Jun-12   | Draft comments and supporting analysis on historic financial performance in the PODS valuation report, including comments on franchise acquisitions and cash flow.   | 2.9          | \$405       | \$ 1,174.50   |
| Butani, Anish        | 18-Jun-12   | Partial attendance at team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Jukes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.3          | \$550       | \$ 165.00     |
| Barton, Ashley       | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Jukes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG).                       | 0.4          | \$405       | \$ 162.00     |
| Berg, Antony         | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Jukes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG).                       | 0.4          | \$695       | \$ 278.00     |
| Bhuwania, Achal      | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Jukes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG).                       | 0.4          | \$695       | \$ 278.00     |
| Borkowska, Alexandra | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Jukes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG).                       | 0.4          | \$405       | \$ 162.00     |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Brough, Robbie   | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$405       | \$ 162.00     |
| Clark, Antony    | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$305       | \$ 122.00     |
| Harris, David    | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$840       | \$ 336.00     |
| Harrower, Andrew | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550       | \$ 220.00     |
| Juckes, Daniel   | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550       | \$ 220.00     |
| Khoo, Kian Huat  | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550       | \$ 220.00     |

**EXHIBIT D2**

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March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Lysenko, Karol   | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550 \$    | 220.00        |
| Marvin, Douglas  | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550 \$    | 220.00        |
| Mueller, Natalja | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550 \$    | 220.00        |
| O'Neill, Jane    | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$695 \$    | 278.00        |
| Peterson, James  | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$550 \$    | 220.00        |
| Williams, Gareth | 18-Jun-12   | Team meeting to discuss valuation action plan and progress with A. Harrower, A. Butani, G. Williams, J. Peterson, D. Harris, K. Lysenko, A. Barton, R. Brough, K. Kian Huat, A. Berg, D. Juckes, J. O'Neill, A. Bhuwania, N. Mueller, D. Marvin, A. Clark, and A. Borkowska (all KPMG). | 0.4          | \$840 \$    | 336.00        |

## EXHIBIT D2

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Williams, Gareth | 18-Jun-12 | Review information in preparation for call with Arcapita and advisors to discuss UCC meeting.   | 0.4   | \$840 | \$ 336.00   |
| Peterson, James  | 18-Jun-12 | Review Mobay report and transmit to Valuations team for integration into the overall report.  | 0.5   | \$550 | \$ 275.00   |
| Harris, David    | 18-Jun-12 | Director review of commentary in respect of the financial forecasts contained in the business plan review section of the draft Polygel valuation pack.  | 0.6   | \$840 | \$ 504.00   |
| Juckes, Daniel   | 18-Jun-12 | Draft Background, Timeline and Key events section of the Jjill report.  | 0.9   | \$550 | \$ 495.00   |
| Juckes, Daniel   | 18-Jun-12 | Draft forecast financial performance section of the Jjill report.   | 1.3   | \$550 | \$ 715.00   |
| Juckes, Daniel   | 18-Jun-12 | Draft historic financial performance section of the Jjill report.   | 1.4   | \$550 | \$ 770.00   |
| Peterson, James  | 18-Jun-12 | Research and preparation of report slides to feed into Mobay report.  | 1.6   | \$550 | \$ 880.00   |
| Juckes, Daniel   | 18-Jun-12 | Draft the Overview of Apparel market and competitive positioning section of the Jjill report.   | 1.7   | \$550 | \$ 935.00   |
| Juckes, Daniel   | 18-Jun-12 | Draft the Business overview - Background section of the Jjill report.   | 1.7   | \$550 | \$ 935.00   |
| Williams, Gareth | 18-Jun-12 | Director review of progress and risk areas on PE and infrastructure assets.   | 1.9   | \$840 | \$ 1,596.00 |
| Juckes, Daniel   | 18-Jun-12 | Review of partner and director comments on the draft Jjill valuation and business plan review report, drafting an email in response to the feedback received and updating the valuation report accordingly. | 2.5   | \$550 | \$ 1,375.00 |
| Juckes, Daniel   | 18-Jun-12 | Draft the Key risks and sensitivities section of the Jjill report.  | 2.6   | \$550 | \$ 1,430.00 |
| Khoo, Kian Huat  | 18-Jun-12 | Continue to analyze and incorporate review points / comments into the Idhasoft report.  | 2.7   | \$550 | \$ 1,485.00 |
| Lysenko, Karol   | 18-Jun-12 | Drafting of the timeline and background section of the Tensar report.   | 2.8   | \$550 | \$ 1,540.00 |
| Harris, David    | 18-Jun-12 | Director level review of the draft Tensar business review and valuation pack; preparing comments and feedback on the draft report.  | 3.0   | \$840 | \$ 2,520.00 |
| Harris, David    | 18-Jun-12 | Director review of the draft Jjill business review and valuation pack; preparing comments and feedback on the draft report.   | 3.0   | \$840 | \$ 2,520.00 |
| Berg, Antony     | 18-Jun-12 | Drafting of background and competitive environment sections of the Tensar report.   | 3.2   | \$695 | \$ 2,224.00 |

## EXHIBIT D2

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 18-Jun-12 | Drafting the background section of the AGUD valuation report including business overview, key events timeline and competitive positioning.   | 3.5   | \$405 | \$ 1,417.50 |
| Borkowska, Alexandra | 18-Jun-12 | Drafting the background section of the AGUD valuation report including competitive positioning, funding overview and sponsor exit strategy.  | 3.5   | \$405 | \$ 1,417.50 |
| Khoo, Kian Huat      | 18-Jun-12 | Analyzed and incorporated review points/comments into the Idhasoft report.   | 3.9   | \$550 | \$ 2,145.00 |
| Harrower, Andrew     | 19-Jun-12 | Initial preparation of the hold harmless letter for Houlihan Lokey.  | 0.8   | \$550 | \$ 440.00   |
| Peterson, James      | 19-Jun-12 | Catch up call with J. Chang (Arcapita Singapore) regarding the Honiton business model and actions planned to achieve the financial forecasts.  | 0.9   | \$550 | \$ 495.00   |
| Barton, Ashley       | 19-Jun-12 | Draft the 3PD report and sensitivity analysis.   | 1.0   | \$405 | \$ 405.00   |
| Harris, David        | 19-Jun-12 | Director review of the draft Idhasoft valuation and business plan review report, providing written feedback on the report received.  | 1.0   | \$840 | \$ 840.00   |
| Peterson, James      | 19-Jun-12 | Research regarding certain points and confirming understanding before entry into background section into the Honiton report.   | 1.0   | \$550 | \$ 550.00   |
| Berg, Antony         | 19-Jun-12 | Senior Manager review of the Tensar valuation section of report, providing written feedback on the Tensar report to the valuations team.   | 1.5   | \$695 | \$ 1,042.50 |
| Peterson, James      | 19-Jun-12 | Preparation of background section of Honiton valuation presentation.   | 1.6   | \$550 | \$ 880.00   |
| Harris, David        | 19-Jun-12 | Director review of the draft Dalkia valuation and business plan review report, providing written feedback on the report received.  | 3.0   | \$840 | \$ 2,520.00 |
| Harris, David        | 19-Jun-12 | Director review of the draft Varel valuation and business plan review report; providing written feedback thereon.  | 3.0   | \$840 | \$ 2,520.00 |
| Khoo, Kian Huat      | 19-Jun-12 | Continue to analyze and incorporate review points/comments into the Polygel report.  | 3.1   | \$550 | \$ 1,705.00 |
| Juckes, Daniel       | 19-Jun-12 | Review and revise the Jjill report based on the Director's review comments.  | 3.2   | \$550 | \$ 1,760.00 |
| Lysenko, Karol       | 19-Jun-12 | Analysis of the historical financials and reporting under audited financials, management reported financials, historical financials included in business plans and comparison indicating key differences for Tensar. | 3.2   | \$550 | \$ 1,760.00 |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Berg, Antony     | 19-Jun-12 | Continued drafting of background and competitive environment sections of the Tensar report.  | 3.5   | \$695 | \$ 2,432.50 |
| Juckes, Daniel   | 19-Jun-12 | Revise the Jjill draft report throughout following director feedback on the report including additional ad-hoc analysis where required.                | 3.7   | \$550 | \$ 2,035.00 |
| Barton, Ashley   | 19-Jun-12 | Draft the PODS report and sensitivity analysis.  | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat  | 19-Jun-12 | Analyzed and incorporated review points/comments into the Polygel report.  | 3.9   | \$550 | \$ 2,145.00 |
| Harrower, Andrew | 20-Jun-12 | Briefing new team members on project information including independence confirmations and access to confidential information.                          | 0.4   | \$550 | \$ 220.00   |
| Berg, Antony     | 20-Jun-12 | Prepare communication and co-ordination for management meeting regarding Freightliner business plan.   | 0.5   | \$695 | \$ 347.50   |
| Barton, Ashley   | 20-Jun-12 | Discussion between A. Berg and A. Barton on progress on drafting of 3PD reporting.   | 0.8   | \$405 | \$ 324.00   |
| Berg, Antony     | 20-Jun-12 | Discussion between A. Berg and A. Barton on progress on drafting of 3PD reporting.   | 0.8   | \$695 | \$ 556.00   |
| Juckes, Daniel   | 20-Jun-12 | Draft the Executive summary section of the Jjill report.   | 0.8   | \$550 | \$ 440.00   |
| Peterson, James  | 20-Jun-12 | Preparation of correspondence to J. Chang (Arcapita) regarding technical aspects of the Honiton business plan and associated financial forecast model. | 0.8   | \$550 | \$ 440.00   |
| Barton, Ashley   | 20-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) on progress on drafting of PODS reporting.  | 1.1   | \$405 | \$ 445.50   |
| Berg, Antony     | 20-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) on progress on drafting of PODS reporting.  | 1.1   | \$695 | \$ 764.50   |
| Juckes, Daniel   | 20-Jun-12 | Manager review of the Valuation section of the Jjill report.   | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel   | 20-Jun-12 | Draft the Overview of covenant information section of the Jjill report.  | 1.3   | \$550 | \$ 715.00   |
| Lawrence, Jason  | 20-Jun-12 | Director review of the background section of the draft asset valuation report for Bahrain Bay II.  | 1.5   | \$840 | \$ 1,260.00 |
| Williams, Gareth | 20-Jun-12 | Director review of the Tensar draft report.  | 1.8   | \$840 | \$ 1,512.00 |

## EXHIBIT D2

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 20-Jun-12 | Drafting initial comments on the historic and forecast financial performance overview section of the AGUD valuation report.                        | 2.0   | \$405 | \$ 810.00   |
| Harrower, Andrew     | 20-Jun-12 | Consideration of go-forward projections for distressed exit scenarios, analysis of impact on engagement and adjust accordingly.                    | 2.0   | \$550 | \$ 1,100.00 |
| Juckes, Daniel       | 20-Jun-12 | Review and revise the Jjill valuation report based on D. Harris' (KPMG) review comments.   | 2.1   | \$550 | \$ 1,155.00 |
| Juckes, Daniel       | 20-Jun-12 | Initial draft of the Historic financial review, Q1 2012 against Management plan and prior year performance sections of the Jjill report.           | 2.3   | \$550 | \$ 1,265.00 |
| Juckes, Daniel       | 20-Jun-12 | Continue to draft historic and forecast financial review sections of the Jjill valuation report.   | 2.4   | \$550 | \$ 1,320.00 |
| Berg, Antony         | 20-Jun-12 | Senior Manager review of the trading forecast and cash flow sections of the Tensar report.   | 2.5   | \$695 | \$ 1,737.50 |
| Peterson, James      | 20-Jun-12 | Preparation of the financial analysis sections of the Honiton report reworking sections previously reviewed by colleagues.                         | 3.1   | \$550 | \$ 1,705.00 |
| Barton, Ashley       | 20-Jun-12 | Draft the PODS report and sensitivity analysis.  | 3.4   | \$405 | \$ 1,377.00 |
| Lawrence, Jason      | 20-Jun-12 | Director review of the background section of the draft asset valuation report for Bahrain Bay I.   | 3.4   | \$840 | \$ 2,856.00 |
| Lawrence, Jason      | 20-Jun-12 | Preparation of first draft hold harmless letters between KPMG and Houlihan Lokey regarding release of KPMG reports - Company authorization letter. | 3.8   | \$840 | \$ 3,192.00 |
| Lysenko, Karol       | 20-Jun-12 | Drafting of the Tensar report including management initiatives, risk and opportunities and background sections.                                    | 3.9   | \$550 | \$ 2,145.00 |
| Barton, Ashley       | 21-Jun-12 | Draft comments and supporting analysis in the PODS valuation report including a summarized group structure.  | 1.0   | \$405 | \$ 405.00   |
| Barton, Ashley       | 21-Jun-12 | Draft comments and supporting analysis for the background section of the 3PD valuation report with focus on timeline and customer profile slides.  | 3.9   | \$405 | \$ 1,579.50 |
| Juckes, Daniel       | 21-Jun-12 | Draft the Glossary of terms section for the Jjill report.  | 0.4   | \$550 | \$ 220.00   |

**EXHIBIT D2**

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| <b>Name</b>       | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------------|-------------|---|--------------|-------------|---------------|
| McPhee, Douglas   | 21-Jun-12   | Partial attendance on call with A. Reddy and B. Johnson (Houlihan Lokey), Zolfo Cooper, B. Douton (Rothschild) and G. Williams and D. McPhee (both KPMG) to agree information flow and process, including responses to Houlihan Lokey requests. | 0.5          | \$950       | \$ 475.00     |
| Williams, Gareth  | 21-Jun-12   | Call with A. Reddy and B. Johnson (Houlihan Lokey), Zolfo Cooper, B. Douton (Rothschild) and G. Williams and D. McPhee (both KPMG) to agree information flow and process, including responses to Houlihan Lokey requests.                       | 0.7          | \$840       | \$ 588.00     |
| Williams, Gareth  | 21-Jun-12   | Director review of proposed Hold Harmless letters.  | 0.9          | \$840       | \$ 756.00     |
| McPhee, Douglas   | 21-Jun-12   | Partner review of AGUD/Dalkia valuation reports.  | 1.0          | \$950       | \$ 950.00     |
| McPhee, Douglas   | 21-Jun-12   | Partner review of Jjill valuation report.   | 1.0          | \$950       | \$ 950.00     |
| Khoo, Kian Huat   | 21-Jun-12   | Discussion regarding the historical and projected financial performance, and risks and sensitivities as it relates to Varel. Attendees: A. Tewaag and K. Huat (both KPMG).  | 1.1          | \$550       | \$ 605.00     |
| Tewaag, Alexander | 21-Jun-12   | Discussion regarding the historical and projected financial performance, and risks and sensitivities as it relates to Varel. Attendees: A. Tewaag and K. Huat (both KPMG).  | 1.1          | \$405       | \$ 445.50     |
| Berg, Antony      | 21-Jun-12   | Discussion between J. Peterson and A. Berg (all KPMG) on key drivers of the Freightliner business and analysis of the historic information.   | 1.3          | \$695       | \$ 903.50     |
| Peterson, James   | 21-Jun-12   | Discussion between J. Peterson and A. Berg (all KPMG) on key drivers of the Freightliner business and analysis of the historic information.   | 1.3          | \$550       | \$ 715.00     |
| Lysenko, Karol    | 21-Jun-12   | Drafting of the background section of the PODS report.  | 1.5          | \$550       | \$ 825.00     |
| Lysenko, Karol    | 21-Jun-12   | Drafting of the background section of the 3PD report.   | 1.5          | \$550       | \$ 825.00     |
| Berg, Antony      | 21-Jun-12   | Drafting of the executive summary for the Tensar report.  | 2.0          | \$695       | \$ 1,390.00   |
| Williams, Gareth  | 21-Jun-12   | Director review of the draft AIGC 1 valuation report, preparing feedback for asset teams on the draft report.   | 2.6          | \$840       | \$ 2,184.00   |
| Lawrence, Jason   | 21-Jun-12   | Director review of the Background section of the draft asset valuation report for Lusail.   | 2.8          | \$840       | \$ 2,352.00   |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 21-Jun-12 | Drafting further comments on the historic and forecast financial performance of AGUD including comments on joint venture interests in the BBU and BU2 district cooling facilities.  | 3.1   | \$405 | \$ 1,255.50 |
| Peterson, James      | 21-Jun-12 | Revise the Honiton report following internal review of MIC materials and emails from Singapore based deal team.   | 3.2   | \$550 | \$ 1,760.00 |
| Berg, Antony         | 21-Jun-12 | Review and analyze Freightliner market background information and forecast presentation.  | 3.3   | \$695 | \$ 2,293.50 |
| Lawrence, Jason      | 21-Jun-12 | Director review of the valuation section of the draft asset valuation report for Lusail.  | 3.6   | \$840 | \$ 3,024.00 |
| Barton, Ashley       | 22-Jun-12 | Draft comments and supporting analysis for the sponsor exit strategy slides and historic financial performance sections of the 3PD valuation report.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 22-Jun-12 | Call between A. Berg and A. Barton (both KPMG) to discuss the reporting on financial performance for PODS.  | 0.7   | \$405 | \$ 283.50   |
| Berg, Antony         | 22-Jun-12 | Call between A. Berg and A. Barton (both KPMG) to discuss the reporting on financial performance for PODS.  | 0.7   | \$695 | \$ 486.50   |
| Khoo, Kian Huat      | 22-Jun-12 | Continue to analyze and incorporate review points/comments into the Varel report.   | 0.9   | \$550 | \$ 495.00   |
| Lawrence, Jason      | 22-Jun-12 | Review recent headline financial report on CEPL to consider determine forecast Profit & Loss (P&L) and cash generation profile of business through to 2015.   | 1.0   | \$840 | \$ 840.00   |
| McPhee, Douglas      | 22-Jun-12 | Partner review of the MoBay valuation report.   | 1.0   | \$950 | \$ 950.00   |
| Segers, Wayne        | 22-Jun-12 | Partial attendance in discussion regarding the Freightliner business plan and presentation in preparation of meeting with management. Attendees: A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 0.6   | \$840 | \$ 504.00   |
| Berg, Antony         | 22-Jun-12 | Discussion regarding the Freightliner business plan and presentation in preparation of meeting with management. Attendees: A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG).                       | 1.2   | \$695 | \$ 834.00   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Bhuwania, Achal  | 22-Jun-12   | Discussion regarding the Freightliner business plan and presentation in preparation of meeting with management. Attendees: A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG).  | 1.2          | \$695       | \$ 834.00     |
| Peterson, James  | 22-Jun-12   | Discussion regarding the Freightliner business plan and presentation in preparation of meeting with management. Attendees: A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG).  | 1.2          | \$550       | \$ 660.00     |
| Williams, Gareth | 22-Jun-12   | Discussion regarding the Freightliner business plan and presentation in preparation of meeting with management. Attendees: A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG).  | 1.2          | \$840       | \$ 1,008.00   |
| Williams, Gareth | 22-Jun-12   | Review of responses regarding the Hold Harmless letters.   | 1.2          | \$840       | \$ 1,008.00   |
| Williams, Gareth | 22-Jun-12   | Director review of Jjill draft business plan review and valuation report; providing written feedback to respective asset team thereon.   | 1.7          | \$840       | \$ 1,428.00   |
| Williams, Gareth | 22-Jun-12   | Director review of Honiton draft business plan review and valuation report; providing written feedback to respective asset team thereon.   | 1.9          | \$840       | \$ 1,596.00   |
| Williams, Gareth | 22-Jun-12   | Director review of Varel draft business plan review and valuation report; providing written feedback to respective asset team thereon.   | 2.0          | \$840       | \$ 1,680.00   |
| Berg, Antony     | 22-Jun-12   | Meeting with Freightliner management team to discuss business plan and risks. Attendees: P. Maybury and R. Mears (both Freightliner) and M. Van Daele (Arcapita deal team), A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 2.1          | \$695       | \$ 1,459.50   |
| Bhuwania, Achal  | 22-Jun-12   | Meeting with Freightliner management team to discuss business plan and risks. Attendees: P. Maybury and R. Mears (both Freightliner) and M. Van Daele (Arcapita deal team), A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 2.1          | \$695       | \$ 1,459.50   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Peterson, James      | 22-Jun-12 | Meeting with Freightliner management team to discuss business plan and risks. Attendees: P. Maybury and R. Mears (both Freightliner) and M. Van Daele (Arcapita deal team), A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 2.1   | \$550 | \$ 1,155.00 |
| Segers, Wayne        | 22-Jun-12 | Meeting with Freightliner management team to discuss business plan and risks. Attendees: P. Maybury and R. Mears (both Freightliner) and M. Van Daele (Arcapita deal team), A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 2.1   | \$840 | \$ 1,764.00 |
| Williams, Gareth     | 22-Jun-12 | Meeting with Freightliner management team to discuss business plan and risks. Attendees: P. Maybury and R. Mears (both Freightliner) and M. Van Daele (Arcapita deal team), A. Berg, G. Williams, J. Peterson, A. Bhuwania and W. Segers (all KPMG). | 2.1   | \$840 | \$ 1,764.00 |
| Peterson, James      | 22-Jun-12 | Revise the Honiton valuation document based on comments from senior review.  | 2.1   | \$550 | \$ 1,155.00 |
| Borkowska, Alexandra | 22-Jun-12 | Drafting further comments on the historic and forecast financial performance of AGUD including comments on joint venture interests in the ABD district cooling facility and the consolidated balance sheet overview.                                 | 2.5   | \$405 | \$ 1,012.50 |
| Borkowska, Alexandra | 22-Jun-12 | Drafting commentary on key risks, opportunities and sensitivities in the AGUD valuation report.  | 2.7   | \$405 | \$ 1,093.50 |
| Khoo, Kian Huat      | 22-Jun-12 | Analyzed and incorporated review points/comments into the Varel report.  | 3.1   | \$550 | \$ 1,705.00 |
| Lawrence, Jason      | 22-Jun-12 | Director review of the appendices in the draft asset valuation report for Bahrain Bay I.   | 3.1   | \$840 | \$ 2,604.00 |
| Lawrence, Jason      | 22-Jun-12 | Review and processing of Company / Gibson Dunn commentary on first draft hold harmless letters between KPMG and Houlihan Lokey regarding release of KPMG reports - Houlihan release letter.  | 3.3   | \$840 | \$ 2,772.00 |
| Lysenko, Karol       | 22-Jun-12 | Drafting of the Tensar report including historical financial performance, forecast and cash flow sections.   | 3.9   | \$550 | \$ 2,145.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Barton, Ashley       | 25-Jun-12 | Draft further comments and supporting analysis on forecast financial performance in the PODS valuation report focused on the P&L and cash flow slides.                             | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 25-Jun-12 | Draft the 3PD valuation report including initial comments on the balance sheet and finalizing comments on historic financial performance ahead of the partner and director review. | 3.9   | \$405 | \$ 1,579.50 |
| Berg, Antony         | 25-Jun-12 | Revise the Tensar report to capture additional information provided by deal team.  | 0.6   | \$695 | \$ 417.00   |
| Everatt, Ruth        | 25-Jun-12 | Continue to review Honiton aggregated cashflow model extracted from management business plan.  | 0.8   | \$305 | \$ 244.00   |
| McPhee, Douglas      | 25-Jun-12 | Partner review of the Jjill valuation report.  | 1.0   | \$950 | \$ 950.00   |
| McPhee, Douglas      | 25-Jun-12 | Partner review of the Lusail valuation report.   | 1.0   | \$950 | \$ 950.00   |
| Harrower, Andrew     | 25-Jun-12 | Correspondence with asset teams regarding additional group structure information required in reports for all assets.   | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth     | 25-Jun-12 | Review the Hold harmless letters for Houlihan Lokey and Zolfo Cooper.  | 1.6   | \$840 | \$ 1,344.00 |
| Borkowska, Alexandra | 25-Jun-12 | Processing of comments and additional analysis performed on the risks and sensitivities section of the Dalkia report.  | 1.8   | \$405 | \$ 729.00   |
| Harding, Mark        | 25-Jun-12 | Senior Manager review of Honiton aggregated cashflow model extracted from management business plan.  | 2.0   | \$695 | \$ 1,390.00 |
| Harris, David        | 25-Jun-12 | Director review of the AGUD 1 draft slides.  | 2.0   | \$840 | \$ 1,680.00 |
| Harrower, Andrew     | 25-Jun-12 | Conflict checking creditors against our client acceptance database to determine which parties may receive our report under a hold harmless letter.                                 | 2.1   | \$550 | \$ 1,155.00 |
| Berg, Antony         | 25-Jun-12 | Review and drafting historic section of the PODS report.   | 2.2   | \$695 | \$ 1,529.00 |
| Lysenko, Karol       | 25-Jun-12 | Finalize the Tensar report including final changes, comments from the senior partners and internal consistency checks.   | 2.4   | \$550 | \$ 1,320.00 |
| Khoo, Kian Huat      | 25-Jun-12 | Continue to analyze and incorporate review points/comments into the Varel report.  | 2.9   | \$550 | \$ 1,595.00 |
| Peterson, James      | 25-Jun-12 | Revise the Honiton valuation report following receipt of director and partner review comments.   | 2.9   | \$550 | \$ 1,595.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Williams, Gareth     | 25-Jun-12 | Director review of Varel draft business plan review and valuation report; providing written feedback to respective asset team thereon.   | 3.1   | \$840 | \$ 2,604.00 |
| Everatt, Ruth        | 25-Jun-12 | Review of Honiton aggregated cashflow model extracted from management business plan.   | 3.2   | \$305 | \$ 976.00   |
| Juckes, Daniel       | 25-Jun-12 | Processing G. Williams' (KPMG) review comments into the Jjill report.  | 3.5   | \$550 | \$ 1,925.00 |
| Berg, Antony         | 25-Jun-12 | Reviewing and drafting of key background sections of PODS report.  | 3.6   | \$695 | \$ 2,502.00 |
| Borkowska, Alexandra | 25-Jun-12 | Processing of internal comments and subsequent additional analysis on Dalkia Joint Ventures.   | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 25-Jun-12 | Analyzed and incorporated review points/comments into the Varel report.  | 3.9   | \$550 | \$ 2,145.00 |
| Barton, Ashley       | 26-Jun-12 | Draft further comments and supporting analysis on forecast financial performance in the PODS valuation report focused on the balance sheet and acquisition slides.                           | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 26-Jun-12 | Draft the PODS valuation report including the sensitivity summary slides and supporting analysis.  | 3.9   | \$405 | \$ 1,579.50 |
| Berg, Antony         | 26-Jun-12 | Senior Manager review of the Tensar valuations updates to report to ensure consistency.  | 0.4   | \$695 | \$ 278.00   |
| Juckes, Daniel       | 26-Jun-12 | Analyze schedule of information received via data room and directly from the Deal Team/Management in relation to the Jjill review.   | 0.5   | \$550 | \$ 275.00   |
| Khoo, Kian Huat      | 26-Jun-12 | Discussion regarding tax assumption in Idhasoft projections and certain assumptions in Polygel projections. Attendees: J. O'Neill, A. Tewaag and K. Huat (all KPMG) and R. Sibia (Arcapita). | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane        | 26-Jun-12 | Discussion regarding tax assumption in Idhasoft projections and certain assumptions in Polygel projections. Attendees: J. O'Neill, A. Tewaag and K. Huat (all KPMG) and R. Sibia (Arcapita). | 0.5   | \$695 | \$ 347.50   |
| Tewaag, Alexander    | 26-Jun-12 | Discussion regarding tax assumption in Idhasoft projections and certain assumptions in Polygel projections. Attendees: J. O'Neill, A. Tewaag and K. Huat (all KPMG) and R. Sibia (Arcapita). | 0.5   | \$405 | \$ 202.50   |
| Everatt, Ruth        | 26-Jun-12 | Review of Honiton aggregated cashflow model extracted from management business plan.   | 1.0   | \$305 | \$ 305.00   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Harris, David        | 26-Jun-12 | Director review of the Polygel and Idhasoft reports.   | 1.0   | \$840 | \$ 840.00   |
| McPhee, Douglas      | 26-Jun-12 | Partner review of the Honiton valuation report.  | 1.0   | \$950 | \$ 950.00   |
| Juckes, Daniel       | 26-Jun-12 | Processing G. Williams' (KPMG) review comments on the Jjill report.  | 1.5   | \$550 | \$ 825.00   |
| Harrower, Andrew     | 26-Jun-12 | High level review of files added to the dataroom to date for each asset and transmitting files received from Management and deal teams directly to Rothschild. | 1.8   | \$550 | \$ 990.00   |
| Berg, Antony         | 26-Jun-12 | Senior Manager review of the scenario analysis section of PODS report.   | 2.0   | \$695 | \$ 1,390.00 |
| Juckes, Daniel       | 26-Jun-12 | Revise the Jjill report based on D. Harris' (KPMG) review comments.  | 2.0   | \$550 | \$ 1,100.00 |
| Harrower, Andrew     | 26-Jun-12 | Review of business plan review reports, drafting and application of standardized terms and formats, and provide document to the assets teams.                  | 2.1   | \$550 | \$ 1,155.00 |
| Lawrence, Jason      | 26-Jun-12 | Preparation of draft hold harmless authorization and release letters to the Joint Provisional Liquidators of AIHL regarding release of KPMG reports.           | 2.2   | \$840 | \$ 1,848.00 |
| Berg, Antony         | 26-Jun-12 | Continue Senior Manager review and drafting of financial performance of the PODS report.   | 3.2   | \$695 | \$ 2,224.00 |
| Peterson, James      | 26-Jun-12 | Revise the Honiton report following partner review and updating databook for comments being fed into document.   | 3.2   | \$550 | \$ 1,760.00 |
| Borkowska, Alexandra | 26-Jun-12 | Processing of internal comments and subsequent additional analysis on Dalkia Joint Ventures.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 26-Jun-12 | Processing of internal comments on AGUD I report on the background section.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 27-Jun-12 | Draft 3PD valuation report including processing partner and director review comments following the initial review.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 27-Jun-12 | Draft initial comments in the executive summary of the 3PD valuation report.   | 3.9   | \$405 | \$ 1,579.50 |
| Lawrence, Jason      | 27-Jun-12 | Call with C. Millet (Gibson Dunn & Crutcher) regarding draft Milbank feedback on UCC hold harmless authorization and release letters.                          | 0.4   | \$840 | \$ 336.00   |
| Peterson, James      | 27-Jun-12 | Preparation of list of information received on MoBay from the Dataroom and the Arcapita Deal team.   | 0.4   | \$550 | \$ 220.00   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name            | Date      | Description  | Hours | Rate  | Amount      |
|-----------------|-----------|--|-------|-------|-------------|
| Berg, Antony    | 27-Jun-12 | Communication with M. Graham (Arcapita) regarding outstanding trading queries as it relates to PODS.   | 0.5   | \$695 | \$ 347.50   |
| Barton, Ashley  | 27-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the key financials included in the 3PD report.  | 0.5   | \$405 | \$ 202.50   |
| Berg, Antony    | 27-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the key financials included in the 3PD report.  | 0.5   | \$695 | \$ 347.50   |
| Harris, David   | 27-Jun-12 | Meeting to discuss Honiton price volume bridge assumptions with D. Harris and J. Peterson (Both KPMG).   | 0.5   | \$840 | \$ 420.00   |
| Peterson, James | 27-Jun-12 | Meeting to discuss Honiton price volume bridge assumptions with D. Harris and J. Peterson (Both KPMG).   | 0.5   | \$550 | \$ 275.00   |
| Peterson, James | 27-Jun-12 | Preparation of list of information received on Honiton from the Dataroom and the Arcapita Deal team.   | 0.5   | \$550 | \$ 275.00   |
| Peterson, James | 27-Jun-12 | Preparation of list of information received on Freightliner from the Dataroom and the Arcapita Deal team for administrators to review.                       | 0.6   | \$550 | \$ 330.00   |
| Peterson, James | 27-Jun-12 | Preparation of information, for meeting on Friday 22 June 2012 with management, regarding Freightliner.  | 0.7   | \$550 | \$ 385.00   |
| Berg, Antony    | 27-Jun-12 | Revise the PODS report based on updates from deal team communication.  | 1.0   | \$695 | \$ 695.00   |
| McPhee, Douglas | 27-Jun-12 | Partner review of the Honiton valuation report.  | 1.0   | \$950 | \$ 950.00   |
| Berg, Antony    | 27-Jun-12 | Senior Manager review of 3PD's financial analysis prepared by A. Barton (KPMG).  | 1.2   | \$695 | \$ 834.00   |
| Lysenko, Karol  | 27-Jun-12 | Review the information list provided for US private equity companies by the deal teams.  | 1.3   | \$550 | \$ 715.00   |
| Peterson, James | 27-Jun-12 | 103 Manager review of Freightliner information received from Management earlier this week.   | 1.8   | \$550 | \$ 990.00   |
| Berg, Antony    | 27-Jun-12 | Drafting of the executive summary section for the PODS report.   | 2.0   | \$695 | \$ 1,390.00 |
| Harris, David   | 27-Jun-12 | Director review of the AGUD 1 draft report.  | 2.0   | \$840 | \$ 1,680.00 |
| Harris, David   | 27-Jun-12 | Director review of the Jjill report.   | 2.0   | \$840 | \$ 1,680.00 |
| Lawrence, Jason | 27-Jun-12 | Preparation of draft hold harmless authorization and release letters to the Joint Provision Liquidators of AIHL for consideration and review by the Company. | 2.4   | \$840 | \$ 2,016.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 27-Jun-12 | Updating the draft AGUD valuation report following director and partner review feedback.  | 3.1   | \$405 | \$ 1,255.50 |
| Khoo, Kian Huat      | 27-Jun-12 | Analyzed and incorporated review points/comments into the VC Portfolio report.  | 3.1   | \$550 | \$ 1,705.00 |
| Borkowska, Alexandra | 27-Jun-12 | Processing of internal comments and subsequent additional analysis on Dalkia Joint Ventures.  | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat      | 27-Jun-12 | Analyzed and incorporated review points/comments into the Varel report.   | 3.9   | \$550 | \$ 2,145.00 |
| Barton, Ashley       | 28-Jun-12 | Draft comments and supporting analysis for the financial performance section of the 3PD valuation report with focus forecast Profit & Loss (P&L) performance detail.                            | 3.0   | \$405 | \$ 1,215.00 |
| Barton, Ashley       | 28-Jun-12 | Draft comments and supporting analysis for the financial performance section of the 3PD valuation report with focus on forecast cash flow and balance sheet detail.                             | 3.8   | \$405 | \$ 1,539.00 |
| Williams, Gareth     | 28-Jun-12 | Review of comments sent back by Gibson Dunn regarding hold harmless letters.  | 0.4   | \$840 | \$ 336.00   |
| Borkowska, Alexandra | 28-Jun-12 | Call with N. Al Ansari (Arcapita) to clear off final questions on AGUD I.   | 0.6   | \$405 | \$ 243.00   |
| Williams, Gareth     | 28-Jun-12 | Director review of disclaimer and scenarios pages of report templates.  | 0.9   | \$840 | \$ 756.00   |
| Borkowska, Alexandra | 28-Jun-12 | Continue to prepare questions for management of Viridian in advance of meeting on Tuesday. Including preparation of agenda to be circulated to KPMG, management and deal team for this meeting. | 1.0   | \$405 | \$ 405.00   |
| McPhee, Douglas      | 28-Jun-12 | Partner review of the AGUD/Dalkia report.   | 1.0   | \$950 | \$ 950.00   |
| McPhee, Douglas      | 28-Jun-12 | Partner review of the Lusail report.  | 1.0   | \$950 | \$ 950.00   |
| Barton, Ashley       | 28-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD report output prepared to date.  | 1.1   | \$405 | \$ 445.50   |
| Berg, Antony         | 28-Jun-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD report output prepared to date.  | 1.1   | \$695 | \$ 764.50   |
| Lawrence, Jason      | 28-Jun-12 | Meeting with A. Carnwath (KPMG internal risk) to review Milbank feedback on proposed UCC hold harmless letters.   | 1.1   | \$840 | \$ 924.00   |
| Peterson, James      | 28-Jun-12 | Preparation of background slides for Freightliner report.   | 1.1   | \$550 | \$ 605.00   |
| Harris, David        | 28-Jun-12 | Director review of the AGUD 1 draft report.   | 1.5   | \$840 | \$ 1,260.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 28-Jun-12 | Preparation of analysis and questions regarding AGUD I in advance of call with N. Al Ansari (Arcapita) regarding same.                     | 2.0   | \$405 | \$ 810.00   |
| Peterson, James      | 28-Jun-12 | Manager review of Freightliner financial information provided by management.   | 2.1   | \$550 | \$ 1,155.00 |
| Berg, Antony         | 28-Jun-12 | Draft historic financials section of 3PD report.   | 2.5   | \$695 | \$ 1,737.50 |
| Berg, Antony         | 28-Jun-12 | Senior Manager review of the 3PD report prepared by A. Barton (KPMG).  | 2.5   | \$695 | \$ 1,737.50 |
| Lysenko, Karol       | 28-Jun-12 | Drafting of the front section of the report for Bahrain Bay I.   | 3.2   | \$550 | \$ 1,760.00 |
| Borkowska, Alexandra | 28-Jun-12 | Preparation of Viridian questions for the deal team in advance of call with management on Tuesday 3rd July.                                | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 29-Jun-12 | Draft initial comments and supporting analysis in the business plan review sensitivities section of the 3PD valuation report.              | 3.2   | \$405 | \$ 1,296.00 |
| Barton, Ashley       | 29-Jun-12 | Revise and incorporate changes to the 3PD valuation report following receipt of written feedback from partners and directors.              | 3.6   | \$405 | \$ 1,458.00 |
| Berg, Antony         | 29-Jun-12 | Review of Freightliner key information request prepared by J. Peterson (KPMG).   | 0.2   | \$695 | \$ 139.00   |
| Berg, Antony         | 29-Jun-12 | Discussion between with A. Berg, J. Peterson (both KPMG) regarding Freightliner information and follow up questions to send to management. | 0.2   | \$695 | \$ 139.00   |
| Peterson, James      | 29-Jun-12 | Discussion between with A. Berg, J. Peterson (both KPMG) regarding Freightliner information and follow up questions to send to management. | 0.2   | \$550 | \$ 110.00   |
| Lawrence, Jason      | 29-Jun-12 | Drafting and reviewing correspondence on Milbank Tweed comments on UCC hold harmless letters with KPMG UK risk management team.            | 1.0   | \$840 | \$ 840.00   |
| Harris, David        | 29-Jun-12 | Director review of the PODS valuation report.  | 2.0   | \$840 | \$ 1,680.00 |
| McPhee, Douglas      | 29-Jun-12 | Partner review of the Jjill valuation report.  | 2.0   | \$950 | \$ 1,900.00 |
| McPhee, Douglas      | 29-Jun-12 | Partner review of the Lusail valuation report.   | 2.0   | \$950 | \$ 1,900.00 |
| Berg, Antony         | 29-Jun-12 | Review and drafting of background sections of 3PD report.  | 2.2   | \$695 | \$ 1,529.00 |
| Berg, Antony         | 29-Jun-12 | Drafting and revising the forecast section of 3PD report.  | 2.5   | \$695 | \$ 1,737.50 |
| Borkowska, Alexandra | 29-Jun-12 | Analysis of the new model assumptions for Dalkia.  | 3.1   | \$405 | \$ 1,255.50 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Peterson, James      | 29-Jun-12   | Review of Freightliner data and preparation of analysis based on information received from management earlier in the week.  | 3.2          | \$550       | \$ 1,760.00   |
| Lysenko, Karol       | 29-Jun-12   | Drafting of the front section of the report for Bahrain Bay II.   | 3.4          | \$550       | \$ 1,870.00   |
| Borkowska, Alexandra | 29-Jun-12   | Review of updated Dalkia model received on 28.06.2012 and generation of questions for deal team.  | 3.9          | \$405       | \$ 1,579.50   |
| Peterson, James      | 2-Jul-12    | Partial attendance at team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG). | 0.2          | \$550       | \$ 110.00     |
| Barton, Ashley       | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG).                       | 0.4          | \$405       | \$ 162.00     |
| Berg, Antony         | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG).                       | 0.4          | \$695       | \$ 278.00     |
| Borkowska, Alexandra | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG).                       | 0.4          | \$405       | \$ 162.00     |
| Harris, David        | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG).                       | 0.4          | \$840       | \$ 336.00     |
| Harrower, Andrew     | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Jukes, A. Harrower and J. O'Neill (all KPMG).                       | 0.4          | \$550       | \$ 220.00     |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Juckes, Daniel   | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Juckes, A. Harrower and J. O'Neill (all KPMG). | 0.4          | \$550       | \$ 220.00     |
| Khoo, Kian Huat  | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Juckes, A. Harrower and J. O'Neill (all KPMG). | 0.4          | \$550       | \$ 220.00     |
| Mueller, Natalja | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Juckes, A. Harrower and J. O'Neill (all KPMG). | 0.4          | \$550       | \$ 220.00     |
| O'Neill, Jane    | 2-Jul-12    | Team meeting to discuss progress to date and planning with N. Mueller, A. Barton, K. Kian Huat, J. Peterson, A. Borkowska, A. Berg, D. Harris, D. Juckes, A. Harrower and J. O'Neill (all KPMG). | 0.4          | \$695       | \$ 278.00     |
| Barton, Ashley   | 2-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) regarding the 3PD sensitivity analysis and final report.   | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony     | 2-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) regarding the 3PD sensitivity analysis and final report.   | 0.5          | \$695       | \$ 347.50     |
| Berg, Antony     | 2-Jul-12    | Partial attendance in meeting between J. O'Neill, N. Mueller, A. Berg and A. Barton (all KPMG) to discuss the 3PD key risks identified within the business review.                               | 0.5          | \$695       | \$ 347.50     |
| Barton, Ashley   | 2-Jul-12    | Meeting between J. O'Neill, N. Mueller, A. Berg and A. Barton (all KPMG) to discuss the 3PD key risks identified within the business review.   | 0.6          | \$405       | \$ 243.00     |
| Mueller, Natalja | 2-Jul-12    | Meeting between J. O'Neill, N. Mueller, A. Berg and A. Barton (all KPMG) to discuss the 3PD key risks identified within the business review.   | 0.6          | \$550       | \$ 330.00     |
| O'Neill, Jane    | 2-Jul-12    | Meeting between J. O'Neill, N. Mueller, A. Berg and A. Barton (all KPMG) to discuss the 3PD key risks identified within the business review.   | 0.6          | \$695       | \$ 417.00     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| McPhee, Douglas      | 2-Jul-12 | Partner review of the Honiton valuation report.  | 1.0   | \$950 | \$ 950.00   |
| Bhuwania, Achal      | 2-Jul-12 | Call with deal team to discuss the assumptions behind the updated financial model for AGUD I. Attendees: D Harris, A Bhuwania, K Whitworth and A Borkowska (all KPMG), J. Wisniewski and N Al Ansari (both Arcapita).      | 1.1   | \$695 | \$ 764.50   |
| Borkowska, Alexandra | 2-Jul-12 | Call with deal team to discuss the assumptions behind the updated financial model for AGUD I. Attendees: D Harris, A Bhuwania, K Whitworth and A Borkowska (all KPMG), J. Wisniewski and N Al Ansari (both Arcapita).      | 1.1   | \$405 | \$ 445.50   |
| Harris, David        | 2-Jul-12 | Call with deal team to discuss the assumptions behind the updated financial model for AGUD I. Attendees: D Harris, A Bhuwania, K Whitworth and A Borkowska (all KPMG), J. Wisniewski and N Al Ansari (both Arcapita).      | 1.1   | \$840 | \$ 924.00   |
| Whitworth, Kylie     | 2-Jul-12 | Call with deal team to discuss the assumptions behind the updated financial model for AGUD I. Attendees: D Harris, A Bhuwania, K Whitworth and A Borkowska (all KPMG), J. Wisniewski and N Al Ansari (both Arcapita).      | 1.1   | \$550 | \$ 605.00   |
| Berg, Antony         | 2-Jul-12 | Senior Manager review of queries raised and proposed responses in advance of the 3PD call with management / deal team to discuss the KPMG business review element of the valuation report.                                 | 1.2   | \$695 | \$ 834.00   |
| Borkowska, Alexandra | 2-Jul-12 | Review the updates to the AGUD I financial model in preparation for meeting with deal team regarding same.   | 1.2   | \$405 | \$ 486.00   |
| Williams, Gareth     | 2-Jul-12 | Partial attendance in meeting to discuss key Viridian business plan assumptions and risks in advance of meeting with management on 03/07/2012. Attendees: G. Williams, A. Bhuwania, A. Butani and A. Borkowska (all KPMG). | 1.3   | \$840 | \$ 1,092.00 |
| Bhuwania, Achal      | 2-Jul-12 | Meeting to discuss key Viridian business plan assumptions and risks in advance of meeting with management on 03/07/2012. Attendees: G. Williams, A. Bhuwania, A. Butani and A. Borkowska (all KPMG).                       | 1.5   | \$695 | \$ 1,042.50 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| Borkowska, Alexandra | 2-Jul-12 | Meeting to discuss key Viridian business plan assumptions and risks in advance of meeting with management on 03/07/2012. Attendees: G. Williams, A. Bhuwania, A. Butani and A. Borkowska (all KPMG).                                 | 1.5   | \$405 | \$ 607.50   |
| Butani, Anish        | 2-Jul-12 | Meeting to discuss key Viridian business plan assumptions and risks in advance of meeting with management on 03/07/2012. Attendees: G. Williams, A. Bhuwania, A. Butani and A. Borkowska (all KPMG).                                 | 1.5   | \$550 | \$ 825.00   |
| Borkowska, Alexandra | 2-Jul-12 | Assistant Manager review of latest AGUD I financial model received from client.  | 1.6   | \$405 | \$ 648.00   |
| Harrower, Andrew     | 2-Jul-12 | Researching, summarizing and providing all information received by asset teams to date in order to upload information to the dataroom so as to support our valuations when presented to the unsecured creditors committee.           | 2.1   | \$550 | \$ 1,155.00 |
| Barton, Ashley       | 2-Jul-12 | Revise the PODS sensitivity analysis and supporting financial models following receipt of deal team comments.  | 2.1   | \$405 | \$ 850.50   |
| Peterson, James      | 2-Jul-12 | Reviewing data provided by the Freightliner management team and preparing an email response to go back to management regarding same.   | 2.4   | \$550 | \$ 1,320.00 |
| Borkowska, Alexandra | 2-Jul-12 | Prepare tables and data analysis for meeting on 3rd July 2012 relating to the Viridian valuation.  | 2.5   | \$405 | \$ 1,012.50 |
| Barton, Ashley       | 2-Jul-12 | Revise the sensitivity section of the business plan review section of the PODS valuation report to reflect the updated sensitivity analysis and draft correspondence to the valuations team in respect of the updates to the report. | 3.8   | \$405 | \$ 1,539.00 |
| Lysenko, Karol       | 2-Jul-12 | Draft the business plan review section of the valuation report for Bahrain Bay I.  | 3.9   | \$550 | \$ 2,145.00 |
| Lysenko, Karol       | 2-Jul-12 | Draft the business plan review section of the valuation report for Bahrain Bay II.   | 3.9   | \$550 | \$ 2,145.00 |
| Peterson, James      | 3-Jul-12 | Manager review of Mobay report prior to being sent to Arcapita and deal teams.   | 0.2   | \$550 | \$ 110.00   |
| Barton, Ashley       | 3-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD background reporting section.   | 0.5   | \$405 | \$ 202.50   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date     | Description  | Hours | Rate  | Amount      |
|----------------------|----------|--|-------|-------|-------------|
| Berg, Antony         | 3-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD background reporting section.   | 0.5   | \$695 | \$ 347.50   |
| Barton, Ashley       | 3-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD financial reporting section.  | 0.5   | \$405 | \$ 202.50   |
| Berg, Antony         | 3-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the 3PD financial reporting section.  | 0.5   | \$695 | \$ 347.50   |
| Edwards, Michael     | 3-Jul-12 | Discussion between B. Moser and E. Michaels (both KPMG) regarding the Freightliner pension analysis and valuation reporting work.  | 0.5   | \$695 | \$ 347.50   |
| Moser, Bridget       | 3-Jul-12 | Discussion between B. Moser and E. Michaels (both KPMG) regarding the Freightliner pension analysis and valuation reporting work.  | 0.5   | \$550 | \$ 275.00   |
| Borkowska, Alexandra | 3-Jul-12 | Call with deal team to discuss the assumptions behind the updated AGUD I financial model '120628 AGUD1 Consolidated Model v17.5 KPMG.xlsx'. Attendees: K. Whitworth and A. Borkowska (both KPMG) and N Al Ansari (Arcapita). | 0.6   | \$405 | \$ 243.00   |
| Whitworth, Kylie     | 3-Jul-12 | Call with deal team to discuss the assumptions behind the updated AGUD I financial model '120628 AGUD1 Consolidated Model v17.5 KPMG.xlsx'. Attendees: K. Whitworth and A. Borkowska (both KPMG) and N Al Ansari (Arcapita). | 0.6   | \$550 | \$ 330.00   |
| McPhee, Douglas      | 3-Jul-12 | Partner review of the Mobay report.  | 1.0   | \$950 | \$ 950.00   |
| Berg, Antony         | 3-Jul-12 | Review and revise the report executive summary of the Tensar report.   | 1.1   | \$695 | \$ 764.50   |
| Peterson, James      | 3-Jul-12 | Prepare research information for background and market section's of the Freightliner valuation report.   | 1.2   | \$550 | \$ 660.00   |
| Borkowska, Alexandra | 3-Jul-12 | Review the assumptions behind the updated AGUD I financial model '120628 AGUD1 Consolidated Model v17.5 KPMG.xlsx' in preparation for call with deal team regarding same.  | 1.5   | \$405 | \$ 607.50   |
| McPhee, Douglas      | 3-Jul-12 | Partner review of the draft Lusail valuation report, providing written feedback to the KPMG Lusail review team in respect of the report.   | 2.0   | \$950 | \$ 1,900.00 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Peterson, James      | 3-Jul-12    | Finalize the Honiton valuation report, prior to sending to the deal team and Arcapita, and preparing email to accompany report.  | 2.1          | \$550       | \$ 1,155.00   |
| Harrower, Andrew     | 3-Jul-12    | Prepare and provide the valuations team with a summary of all time costs to date in respect of Arcapita, including overseas time.  | 2.1          | \$550       | \$ 1,155.00   |
| Bhuwania, Achal      | 3-Jul-12    | Meeting with Viridian management team along with A. Bhuwania, R. Booth (both KPMG) and M. Van Daele (Arcapita Deal Team) regarding the draft KPMG valuation report and the company business plan.            | 2.5          | \$695       | \$ 1,737.50   |
| Booth, Richard       | 3-Jul-12    | Meeting with Viridian management team along with A. Bhuwania, R. Booth (both KPMG) and M. Van Daele (Arcapita Deal Team) regarding the draft KPMG valuation report and the company business plan.            | 2.5          | \$695       | \$ 1,737.50   |
| Berg, Antony         | 3-Jul-12    | Review and revise the financial performance section of the Tensar report.  | 2.5          | \$695       | \$ 1,737.50   |
| Lysenko, Karol       | 3-Jul-12    | Continue drafting comments on the business plan review section of the Headquarters valuation report, including comments on financial projections and business plan assumptions.                              | 2.8          | \$550       | \$ 1,540.00   |
| Barton, Ashley       | 3-Jul-12    | Finalize analysis and tables to be presented in the financial performance pages of the business plan review section of the PODS valuation report.  | 2.8          | \$405       | \$ 1,134.00   |
| Harris, David        | 3-Jul-12    | Director review of draft AGUD 1 valuation report.  | 3.0          | \$840       | \$ 2,520.00   |
| Berg, Antony         | 3-Jul-12    | Revise 3PD report to reflect director review comments.   | 3.2          | \$695       | \$ 2,224.00   |
| Barton, Ashley       | 3-Jul-12    | Revise the PODS valuation report with finalized financial performance analysis tables and reflecting changes in supporting comments.   | 3.2          | \$405       | \$ 1,296.00   |
| Borkowska, Alexandra | 3-Jul-12    | Analysis of the updated financial model received from the AGUD I Management team, including cross checking assumptions in the model to explanations in support of financial projections previously provided. | 3.9          | \$405       | \$ 1,579.50   |
| Lysenko, Karol       | 3-Jul-12    | Draft the business plan review section of the Arcapita HQ valuation report including comments on the ownership and transaction structure, timeline and competitive position.                                 | 3.9          | \$550       | \$ 2,145.00   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Borkowska, Alexandra | 3-Jul-12    | Revise the analysis and comments in the business plan review section of the AGUD I valuation report based on the updated financial forecast model provided by management.  | 3.9          | \$405       | \$ 1,579.50   |
| Peterson, James      | 4-Jul-12    | Review of MoBay report following C. Combs and B. McCabe (both Arcapita) comments regarding factual accuracy.   | 0.2          | \$550       | \$ 110.00     |
| Lysenko, Karol       | 4-Jul-12    | Prepare the Tensar information list received from the deal team, management and its submission to Rothschild.  | 0.4          | \$550       | \$ 220.00     |
| Peterson, James      | 4-Jul-12    | Review the Freightliner business drivers and key points of analysis.   | 0.4          | \$550       | \$ 220.00     |
| McPhee, Douglas      | 4-Jul-12    | High level partner review of the Lusail valuation report including review of indicative valuation range and underlying assumptions.  | 0.5          | \$950       | \$ 475.00     |
| Barton, Ashley       | 4-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the PODS sensitivity analysis and final report.   | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony         | 4-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the PODS sensitivity analysis and final report.   | 0.5          | \$695       | \$ 347.50     |
| Borkowska, Alexandra | 4-Jul-12    | Call with deal team to discuss the assumptions behind the updated AGUD I financial model '120628 AGUD1 Consolidated Model v17.5 KPMG2.xlsx'. Attendees: K. Whitworth and A. Borkowska (both KPMG) and N. Al Ansari (Arcapita). | 0.7          | \$405       | \$ 283.50     |
| Whitworth, Kylie     | 4-Jul-12    | Call with deal team to discuss the assumptions behind the updated AGUD I financial model '120628 AGUD1 Consolidated Model v17.5 KPMG2.xlsx'. Attendees: K. Whitworth and A. Borkowska (both KPMG) and N. Al Ansari (Arcapita). | 0.7          | \$550       | \$ 385.00     |
| Barton, Ashley       | 4-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the 3PD financial reporting section and senior review comments.   | 0.7          | \$405       | \$ 283.50     |
| Berg, Antony         | 4-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the 3PD financial reporting section and senior review comments.   | 0.7          | \$695       | \$ 486.50     |

**EXHIBIT D2**

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Berg, Antony         | 4-Jul-12    | Meeting between K. Lysenko and A. Berg (both KPMG) to discuss high level differences between management reforecast from May 2012 and Financing case from Nov 2011 relating to Tensar.                             | 0.7          | \$695 \$    | 486.50        |
| Lysenko, Karol       | 4-Jul-12    | Meeting between K. Lysenko and A. Berg (both KPMG) to discuss high level differences between management reforecast from May 2012 and Financing case from Nov 2011 relating to Tensar.                             | 0.7          | \$550 \$    | 385.00        |
| Berg, Antony         | 4-Jul-12    | Review of Tensar additional management information and presentation provided by deal team.  | 0.8          | \$695 \$    | 556.00        |
| Harris, David        | 4-Jul-12    | Follow up correspondence with respective deal teams to confirm specific shareholding percentages of venture capital assets subject to our review.   | 1.0          | \$840 \$    | 840.00        |
| McPhee, Douglas      | 4-Jul-12    | Partner review of Arc Japan valuation report.   | 1.0          | \$950 \$    | 950.00        |
| Segers, Wayne        | 4-Jul-12    | Review of pension arrangements for determination of pension deficit for Freightliner.   | 1.0          | \$840 \$    | 840.00        |
| Borkowska, Alexandra | 4-Jul-12    | Review of information received to date from Viridian in preparation for request for further data.   | 1.1          | \$405 \$    | 445.50        |
| Borkowska, Alexandra | 4-Jul-12    | Draft questions ahead of a call with Viridian deal team following receipt of the updated financial forecast model in order to understand the updated business plan assumptions and reasons for changes presented. | 1.4          | \$405 \$    | 567.00        |
| Barton, Ashley       | 4-Jul-12    | Revise the PODS sensitivity analysis following senior review comments and revise the valuation report to reflect changes to underlying analysis.  | 1.9          | \$405 \$    | 769.50        |
| Lawrence, Jason      | 4-Jul-12    | Director review of factual accuracy of draft Fountains valuation report prior to issuance.  | 2.0          | \$840 \$    | 1,680.00      |
| Juckes, Daniel       | 4-Jul-12    | Process Arcapita comments regarding factual accuracy on Jjill valuation report.   | 2.0          | \$550 \$    | 1,100.00      |
| Williams, Gareth     | 4-Jul-12    | Director review of the India Venture Capital (VC) valuation report.   | 2.3          | \$840 \$    | 1,932.00      |
| Peterson, James      | 4-Jul-12    | Review of the Freightliner information provided by management. Researching information to support Freightliner assumptions.   | 2.4          | \$550 \$    | 1,320.00      |

**EXHIBIT D2**

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| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Lysenko, Karol       | 4-Jul-12    | Continue drafting the business plan review section of the HQ valuation report including comments on competitive strengths and deal team exit strategy.   | 2.7          | \$550       | \$ 1,485.00   |
| Khoo, Kian Huat      | 4-Jul-12    | Continue to analyze and incorporate various review points and comments from internal KPMG review for the Varel report.   | 3.1          | \$550       | \$ 1,705.00   |
| Lysenko, Karol       | 4-Jul-12    | Review and analysis of the May 2012 board pack including restated forecasts for FY12 and FY13 relating to Tensar.  | 3.1          | \$550       | \$ 1,705.00   |
| Borkowska, Alexandra | 4-Jul-12    | Revise the AGUD I report to reflect information obtained in conversation with deal team.   | 3.3          | \$405       | \$ 1,336.50   |
| Khoo, Kian Huat      | 4-Jul-12    | Analyze and incorporate various review points and comments from internal KPMG review for the Varel report.   | 3.9          | \$550       | \$ 2,145.00   |
| Barton, Ashley       | 4-Jul-12    | Revise the 3PD sensitivity model analyzing potential key risks to financial forecasts following partner and director level feedback on sensitivity model outputs   | 3.9          | \$405       | \$ 1,579.50   |
| Peterson, James      | 5-Jul-12    | Review comments made by Rothschild and C. Combs (Arcapita) regarding factual accuracy of Honiton report.   | 0.3          | \$550       | \$ 165.00     |
| Juckes, Daniel       | 5-Jul-12    | Review of correspondence detailing Rothschild and Arcapita's review comments concerning Jjill.   | 0.3          | \$550       | \$ 165.00     |
| Barton, Ashley       | 5-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the PODS background reporting section.  | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony         | 5-Jul-12    | Meeting between A. Berg and A. Barton (both KPMG) to discuss the PODS background reporting section.  | 0.5          | \$695       | \$ 347.50     |
| Barton, Ashley       | 5-Jul-12    | Review of correspondence and underlying analysis referenced in Senior Manager feedback related to the PODS business plan review slides.  | 0.5          | \$405       | \$ 202.50     |
| Berg, Antony         | 5-Jul-12    | Senior Manager review of sensitivities section of the Tensar report.   | 0.5          | \$695       | \$ 347.50     |
| Williams, Gareth     | 5-Jul-12    | Call with S. Dudley, C. Combs (Arcapita), M. Rosenthal (GDC), B. Douton, and H. Parkshill (Rothschild) regarding whether to update reports for new financial forecast information received for certain assets. | 0.6          | \$840       | \$ 504.00     |

## EXHIBIT D2

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March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Harris, David    | 5-Jul-12 | Director review of the revised Jjill valuation report.  | 1.0   | \$840 | \$ 840.00   |
| Berg, Antony     | 5-Jul-12 | Discuss the PODS analysis of competitors and key business drivers with A. Berg and N. Mueller (both KPMG).  | 1.0   | \$695 | \$ 695.00   |
| Mueller, Natalja | 5-Jul-12 | Discuss the PODS analysis of competitors and key business drivers with A. Berg and N. Mueller (both KPMG).  | 1.0   | \$550 | \$ 550.00   |
| McPhee, Douglas  | 5-Jul-12 | Partner review of the Arc Japan valuation report.   | 1.0   | \$950 | \$ 950.00   |
| Segers, Wayne    | 5-Jul-12 | Review of calculation and approach used to update assessment of pension deficit for Freightliner.   | 1.0   | \$840 | \$ 840.00   |
| Peterson, James  | 5-Jul-12 | Review of market information to support background market summary in the Freightliner report.   | 1.2   | \$550 | \$ 660.00   |
| Juckes, Daniel   | 5-Jul-12 | Review and process Rothschild's review comments related to the Jjill valuation.   | 1.4   | \$550 | \$ 770.00   |
| Peterson, James  | 5-Jul-12 | Review of the Freightliner information provided by management and preparing analysis to support Freightliner assumptions.                                 | 1.6   | \$550 | \$ 880.00   |
| Harris, David    | 5-Jul-12 | Director review of the revised AGUD I report.   | 2.0   | \$840 | \$ 1,680.00 |
| McPhee, Douglas  | 5-Jul-12 | Partner review of the Varel valuation report.   | 2.0   | \$950 | \$ 1,900.00 |
| Juckes, Daniel   | 5-Jul-12 | Review of new "Lender case" forecasts and reconcile back to the base case forecasts used in the Jjill business review.                                    | 2.0   | \$550 | \$ 1,100.00 |
| Barton, Ashley   | 5-Jul-12 | Revise the forecast financial performance section, including supporting analysis, in the business plan review section of the of the 3PD valuation report. | 2.1   | \$405 | \$ 850.50   |
| Berg, Antony     | 5-Jul-12 | Revise the PODS valuation report based on Director review.  | 2.5   | \$695 | \$ 1,737.50 |
| Lawrence, Jason  | 5-Jul-12 | Director review of factual accuracy of draft Arc Japan valuation report prior to issuance.  | 2.9   | \$840 | \$ 2,436.00 |
| Khoo, Kian Huat  | 5-Jul-12 | Revise balance sheet, cash flow and sensitivity pages in the Idhasoft valuation report following partner and director feedback.                           | 3.2   | \$550 | \$ 1,760.00 |
| Lysenko, Karol   | 5-Jul-12 | Redrafting of the Headquarter report following comments received from senior partner review.  | 3.8   | \$550 | \$ 2,090.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| Khoo, Kian Huat  | 5-Jul-12 | Revise both the historic and forecast financial performance pages in the Idhasoft valuation report and supporting analysis following partner and director feedback.  | 3.8   | \$550 | \$ 2,090.00 |
| Juckes, Daniel   | 6-Jul-12 | Conference call with S. Buschmann (Arcapita) to discuss the impact of the new Lender case financial model issued by the Deal Team to Rothschild on the KPMG report.  | 0.3   | \$550 | \$ 165.00   |
| Berg, Antony     | 6-Jul-12 | Review of and finalizing the Tensar report prior to distribution.  | 0.4   | \$695 | \$ 278.00   |
| Juckes, Daniel   | 6-Jul-12 | Meeting between N. Mueller and D. Juckes (both KPMG) to prepare and discuss questions for the Jjill Deal Team regarding the alternative forecasts received and address comments received regarding the factual accuracy. | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja | 6-Jul-12 | Meeting between N. Mueller and D. Juckes (both KPMG) to prepare and discuss questions for the Jjill Deal Team regarding the alternative forecasts received and address comments received regarding the factual accuracy. | 0.5   | \$550 | \$ 275.00   |
| Juckes, Daniel   | 6-Jul-12 | Conference call with S. Buschmann (Arcapita) to discuss review comments on pages 11 to 18 of the Jjill report.   | 0.6   | \$550 | \$ 330.00   |
| Barton, Ashley   | 6-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the PODS financial reporting section and senior review comments.  | 0.7   | \$405 | \$ 283.50   |
| Berg, Antony     | 6-Jul-12 | Discussion between A. Berg and A. Barton (both KPMG) regarding the PODS financial reporting section and senior review comments.  | 0.7   | \$695 | \$ 486.50   |
| Juckes, Daniel   | 6-Jul-12 | Revise the Jjill report based on B. Douton's (Arcapita) review points.   | 0.7   | \$550 | \$ 385.00   |
| Berg, Antony     | 6-Jul-12 | Discussion with M. Graham (Arcapita) on the new information received for Tensar.   | 0.8   | \$695 | \$ 556.00   |
| Berg, Antony     | 6-Jul-12 | Review of list of management information to be provided to Rothschild in order to share the information with other advisors in support of KPMG valuation conclusions.  | 0.8   | \$695 | \$ 556.00   |
| Juckes, Daniel   | 6-Jul-12 | Revise the Jjill report based on C. Combs' (Arcapita) review comments.   | 0.8   | \$550 | \$ 440.00   |
| Segers, Wayne    | 6-Jul-12 | Director review and signoff on reporting on pension deficit for Freightliner.  | 1.0   | \$840 | \$ 840.00   |
| Harris, David    | 6-Jul-12 | Director review of the revised Varel report.   | 1.0   | \$840 | \$ 840.00   |

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| Name             | Date     | Description  | Hours | Rate  | Amount      |
|------------------|----------|--|-------|-------|-------------|
| McPhee, Douglas  | 6-Jul-12 | Partner review of Arc Japan valuation report.  | 1.0   | \$950 | \$ 950.00   |
| Williams, Gareth | 6-Jul-12 | Review of waterfall information provided by Rothschild illustrating expected distributions of value to debt and equity providers in the event of an asset sale.                                      | 1.2   | \$840 | \$ 1,008.00 |
| Peterson, James  | 6-Jul-12 | Review of Honiton assumptions and report prior to and following the factual accuracy call with J. Chang and M. Pollard from the Arcapita Singapore deal team.  | 1.4   | \$550 | \$ 770.00   |
| Butani, Anish    | 6-Jul-12 | Call with J. Chang and M. Pollard (Arcapita Singapore deal team), J. Peterson and A. Butani (both KPMG) to discuss factual accuracy for the Honiton report.  | 1.5   | \$550 | \$ 825.00   |
| Peterson, James  | 6-Jul-12 | Call with J. Chang and M. Pollard (Arcapita Singapore deal team), J. Peterson and A. Butani (both KPMG) to discuss factual accuracy for the Honiton report.  | 1.5   | \$550 | \$ 825.00   |
| Juckes, Daniel   | 6-Jul-12 | Processing S. Buschmann (Arcapita) review comments on pages 11 to 18 of the Jjill report.  | 1.8   | \$550 | \$ 990.00   |
| Harris, David    | 6-Jul-12 | Revise the AGUD 1 report based on review comments.   | 2.0   | \$840 | \$ 1,680.00 |
| Barton, Ashley   | 6-Jul-12 | Revise the background financial performance section, including supporting analysis, in the business plan review section of the of the 3PD valuation report.  | 2.4   | \$405 | \$ 972.00   |
| Lawrence, Jason  | 6-Jul-12 | Director review for factual accuracy of draft Lusail valuation report prior to issuance.   | 2.7   | \$840 | \$ 2,268.00 |
| Harrower, Andrew | 6-Jul-12 | Initial correspondence with each asset team to discuss current go-forward time cost projections, views on current expectations and likely revisions to projection.                                   | 3.0   | \$550 | \$ 1,650.00 |
| Khoo, Kian Huat  | 6-Jul-12 | Continue to review the Viridian Model and prepare the divisional financial information summary analysis for the report.  | 3.1   | \$550 | \$ 1,705.00 |
| Khoo, Kian Huat  | 6-Jul-12 | Review the Viridian Model and preparation of divisional information.   | 3.9   | \$550 | \$ 2,145.00 |
| Berg, Antony     | 9-Jul-12 | Partial attendance in meeting between J. O'Neill, N. Mueller, D. Juckes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning. | 0.3   | \$695 | \$ 208.50   |

**EXHIBIT D2**

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harris, David    | 9-Jul-12    | Partial attendance in meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning. | 0.3          | \$840       | \$ 252.00     |
| Jukes, Daniel    | 9-Jul-12    | Partial attendance in meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning. | 0.3          | \$550       | \$ 165.00     |
| Khoo, Kian Huat  | 9-Jul-12    | Partial attendance in meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning. | 0.3          | \$550       | \$ 165.00     |
| O'Neill, Jane    | 9-Jul-12    | Partial attendance in meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning. | 0.3          | \$695       | \$ 208.50     |
| Jukes, Daniel    | 9-Jul-12    | Draft document to summarize material review comments on the Jjill valuation report from S. Buschmann, B. Doulton and C. Combs (all Arcapita).   | 0.4          | \$550       | \$ 220.00     |
| Barton, Ashley   | 9-Jul-12    | Meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning.                       | 0.4          | \$405       | \$ 162.00     |
| Booth, Richard   | 9-Jul-12    | Meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning.                       | 0.4          | \$695       | \$ 278.00     |
| Harrower, Andrew | 9-Jul-12    | Meeting between J. O'Neill, N. Mueller, D. Jukes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning.                       | 0.4          | \$550       | \$ 220.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Mueller, Natalja | 9-Jul-12    | Meeting between J. O'Neill, N. Mueller, D. Juckes, R. Booth, A. Berg, D. Harris, A. Harrower, K. Kian Huat, and A. Barton (all KPMG) to discuss progress to date and planning.                     | 0.4          | \$550       | \$ 220.00     |
| McPhee, Douglas  | 9-Jul-12    | Partner review of the Bahrain Bay I valuation report.  | 0.5          | \$950       | \$ 475.00     |
| McPhee, Douglas  | 9-Jul-12    | Partner review of the Bahrain Bay II valuation report.   | 0.5          | \$950       | \$ 475.00     |
| Williams, Gareth | 9-Jul-12    | Review of KPMG disclaimer language contained in all reports for the purposes of risk management and compliance for the benefit of both Arcapita and KPMG.  | 0.6          | \$840       | \$ 504.00     |
| Berg, Antony     | 9-Jul-12    | Call with B. Lundstrom (Arcapita) regarding the Tensar business plan assumptions and the draft KPMG valuation report.  | 0.8          | \$695       | \$ 556.00     |
| McPhee, Douglas  | 9-Jul-12    | Partner review of the Fountains valuation report.  | 1.0          | \$950       | \$ 950.00     |
| Peterson, James  | 9-Jul-12    | Review of updated Honiton report and preparation of comment tracker following comments from senior reviewers.  | 1.1          | \$550       | \$ 605.00     |
| Williams, Gareth | 9-Jul-12    | Creating the valuation tracker, summarizing progress made by KPMG on each valuation for the benefit of Arcapita and other stakeholders holding an interest in completion of the valuation process. | 1.4          | \$840       | \$ 1,176.00   |
| McPhee, Douglas  | 9-Jul-12    | Partner review of the Arcapita Japan valuation report.   | 1.5          | \$950       | \$ 1,425.00   |
| Juckes, Daniel   | 9-Jul-12    | Review Jjill report to ensure completeness and accuracy of extensive review comments and updates as processed by support staff.  | 1.6          | \$550       | \$ 880.00     |
| Williams, Gareth | 9-Jul-12    | Director review of the revised Jjill valuation report.   | 1.7          | \$840       | \$ 1,428.00   |
| Williams, Gareth | 9-Jul-12    | Director review of the US Venture Capital (VC) valuation report.   | 1.7          | \$840       | \$ 1,428.00   |
| Williams, Gareth | 9-Jul-12    | Director review of the revised PODS valuation report.  | 1.8          | \$840       | \$ 1,512.00   |
| McPhee, Douglas  | 9-Jul-12    | Partner review of the revised PODS valuation report.   | 2.0          | \$950       | \$ 1,900.00   |
| Harris, David    | 9-Jul-12    | Review comments received from the Arcapita deal team in respect of the AGUD I valuation report, reflecting on underlying KPMG analysis in support of conclusions made.                             | 2.0          | \$840       | \$ 1,680.00   |

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| Name             | Date     | Description   | Hours | Rate  | Amount      |
|------------------|----------|---|-------|-------|-------------|
| Barton, Ashley   | 9-Jul-12 | Finalize the PODS analysis supporting competitive positioning tables and comments in the report and updating the report tables and comments following finalization of analysis.                             | 2.2   | \$405 | \$ 891.00   |
| Whitworth, Kylie | 9-Jul-12 | Review of AGUD I factual accuracy related comments from deal team and updating the valuation methodology section of the report to reflect comments provided.  | 2.4   | \$550 | \$ 1,320.00 |
| Juckes, Daniel   | 9-Jul-12 | Review and revise the Jjill report based on S. Buschmann's (Arcapita) review comments.  | 2.5   | \$550 | \$ 1,375.00 |
| Peterson, James  | 9-Jul-12 | Review of market research data and preparation of Freightliner business review report.  | 2.6   | \$550 | \$ 1,430.00 |
| Harrower, Andrew | 9-Jul-12 | Review of time summaries provided by each asset team, analyzing impact on cost and rafting details of variances against previous projections in order to provide an update to the Arcapita management team. | 2.6   | \$550 | \$ 1,430.00 |
| Barton, Ashley   | 9-Jul-12 | Finalize the PODS analysis supporting sponsor exit strategy comments in the report and updating the report tables and comments following finalization of analysis.  | 2.8   | \$405 | \$ 1,134.00 |
| Berg, Antony     | 9-Jul-12 | Review of Tensar commercial information received including recent new highway bill; considering the impact of the commercial information received upon our view of company financial forecasts.             | 2.8   | \$695 | \$ 1,946.00 |
| Booth, Richard   | 9-Jul-12 | Senior manager review of Viridian financial analysis undertaken to date and financial forecast, drafting further questions ahead of the meeting with Viridian management on 10 July.                        | 3.0   | \$695 | \$ 2,085.00 |
| Lysenko, Karol   | 9-Jul-12 | Continue to update the Tensar report including the business overview and competitive positioning in light of updated trading information received and pricing strategy.                                     | 3.1   | \$550 | \$ 1,705.00 |
| Khoo, Kian Huat  | 9-Jul-12 | Draft comments in the Viridian report on financial performance, the historic refinancing process and the capital structure.   | 3.2   | \$550 | \$ 1,760.00 |
| Barton, Ashley   | 9-Jul-12 | Finalize the analysis supporting the balance sheet pages of the PODS report and updating the PODS report tables and comments related to the balance sheet.  | 3.2   | \$405 | \$ 1,296.00 |

## EXHIBIT D2

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley   | 9-Jul-12  | Finalize the PODS analysis supporting business overview tables and comments in the report and updating the business overview section of the report following finalization of analysis.  | 3.5   | \$405 | \$ 1,417.50 |
| Harrower, Andrew | 9-Jul-12  | Further research of information received by asset teams to date in order to upload information to the dataroom so as to support our valuations when presented to the unsecured creditors committee; emails to Rothschild providing information. | 3.5   | \$550 | \$ 1,925.00 |
| Khoo, Kian Huat  | 9-Jul-12  | Revise the Varel report and incorporating comments from the wider group including Arcapita Deal Team and Rothschild.  | 3.5   | \$550 | \$ 1,925.00 |
| Lysenko, Karol   | 9-Jul-12  | Continue to update the Tensar report including the profit and loss, cash flow and other financial forecast pages in light of updated trading information received and pricing strategy.   | 3.9   | \$550 | \$ 2,145.00 |
| Williams, Gareth | 10-Jul-12 | Call with C. Combs (Arcapita) and B. Doughton and P. Richards (Rothschild) to discuss progress of the valuation.  | 0.5   | \$840 | \$ 420.00   |
| Berg, Antony     | 10-Jul-12 | Partial attendance in call between A. Berg (KPMG), N. Mueller (KPMG), J. O'Neil (KPMG) and K. Lysenko (KPMG) to discuss and analyze recent developments including update on highway bill, patents and cost savings held relating to Tensar.     | 0.5   | \$695 | \$ 347.50   |
| Butani, Anish    | 10-Jul-12 | Discussion regarding Freightliner pensions deficit with W. Segers, A. Butani, and J. Peterson (all KPMG).   | 0.6   | \$550 | \$ 330.00   |
| Peterson, James  | 10-Jul-12 | Discussion regarding Freightliner pensions deficit with W. Segers, A. Butani, and J. Peterson (all KPMG).   | 0.6   | \$550 | \$ 330.00   |
| Segers, Wayne    | 10-Jul-12 | Discussion regarding Freightliner pensions deficit with W. Segers, A. Butani, and J. Peterson (all KPMG).   | 0.6   | \$840 | \$ 504.00   |
| Lysenko, Karol   | 10-Jul-12 | Call between A. Berg (KPMG), N. Mueller (KPMG), J. O'Neil (KPMG) and K. Lysenko (KPMG) to discuss and analyze recent developments including update on highway bill, impact of future pricing strategy and cost savings held relating to Tensar. | 0.7   | \$550 | \$ 385.00   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Mueller, Natalja | 10-Jul-12 | Call between A. Berg (KPMG), N. Mueller (KPMG), J. O'Neil (KPMG) and K. Lysenko (KPMG) to discuss and analyze recent developments including update on highway bill, patents and cost savings held relating to Tensar. | 0.7   | \$550 | \$ 385.00   |
| O'Neill, Jane    | 10-Jul-12 | Call between A. Berg (KPMG), N. Mueller (KPMG), J. O'Neil (KPMG) and K. Lysenko (KPMG) to discuss and analyze recent developments including update on highway bill, patents and cost savings held relating to Tensar. | 0.7   | \$695 | \$ 486.50   |
| Bhuwania, Achal  | 10-Jul-12 | Call with deal team to discuss comments on factual accuracy of the AGUD I report. Attendees: K. Whitworth, D. Harris, A. Bhuwania (all KPMG); and N. Al Ansari and J. Wisniewski (both Arcapita).                     | 0.9   | \$695 | \$ 625.50   |
| Harris, David    | 10-Jul-12 | Call with deal team to discuss comments on factual accuracy of the AGUD I report. Attendees: K. Whitworth, D. Harris, A. Bhuwania (all KPMG); and N. Al Ansari and J. Wisniewski (both Arcapita).                     | 0.9   | \$840 | \$ 756.00   |
| Whitworth, Kylie | 10-Jul-12 | Call with deal team to discuss comments on factual accuracy of the AGUD I report. Attendees: K. Whitworth, D. Harris, A. Bhuwania (all KPMG); and N. Al Ansari and J. Wisniewski (both Arcapita).                     | 0.9   | \$550 | \$ 495.00   |
| McPhee, Douglas  | 10-Jul-12 | Partner review of the Fountains valuation report.   | 1.0   | \$950 | \$ 950.00   |
| Khoo, Kian Huat  | 10-Jul-12 | Continue to summarize financial information from Model and other various documents provided by Deal team for Viridian.  | 1.1   | \$550 | \$ 605.00   |
| Williams, Gareth | 10-Jul-12 | Director review of the updated Varel valuation report.  | 1.1   | \$840 | \$ 924.00   |
| Williams, Gareth | 10-Jul-12 | Director review of the revised Honiton valuation report.  | 1.5   | \$840 | \$ 1,260.00 |
| Khoo, Kian Huat  | 10-Jul-12 | Revise the Idhasoft report and incorporate comments from the wider group including Arcapita Deal Team and Rothschild.   | 2.0   | \$550 | \$ 1,100.00 |
| Lysenko, Karol   | 10-Jul-12 | Continue to update the Tensar report including initial comments in the executive summary, in light of updated trading information received and pricing strategy.  | 2.4   | \$550 | \$ 1,320.00 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Peterson, James  | 10-Jul-12   | Manger review of Freightliner pensions note and research market information regarding individual business unit revenue streams.  | 2.4          | \$550       | \$ 1,320.00   |
| Bhuwania, Achal  | 10-Jul-12   | Viridian business plan meeting in Belfast with S. Bailey, I. Thom and T. Gillen (all Viridian), M. Van Daele (Arcapita), and R. Booth and A. Bhuwania (both KPMG) regarding the business plan and financial projections.             | 2.5          | \$695       | \$ 1,737.50   |
| Booth, Richard   | 10-Jul-12   | Viridian business plan meeting in Belfast with S. Bailey, I. Thom and T. Gillen (all Viridian), M. Van Daele (Arcapita), and R. Booth and A. Bhuwania (both KPMG) regarding the business plan and financial projections.             | 2.5          | \$695       | \$ 1,737.50   |
| Harrower, Andrew | 10-Jul-12   | Model review and draft correspondence to the KPMG team to ensure there is a clear understanding of the model versions used in each valuation report, to aid the UCC in their review of the KPMG reports, as requested by Rothschild. | 2.9          | \$550       | \$ 1,595.00   |
| Harris, David    | 10-Jul-12   | Review comments received from the deal team on the draft AGUD I report, reviewing underlying analysis to assess comments and form a view on the comments provided.   | 3.0          | \$840       | \$ 2,520.00   |
| Barton, Ashley   | 10-Jul-12   | Processing final updates to comment and financial tables in the business plan review section of the 3PD valuation report following partner and director feedback.  | 3.8          | \$405       | \$ 1,539.00   |
| Lysenko, Karol   | 10-Jul-12   | Continue to update the Tensar report including illustrative sensitivities and several forecast financial performance slides in light of updated trading information received and pricing strategy.                                   | 3.9          | \$550       | \$ 2,145.00   |
| Khoo, Kian Huat  | 10-Jul-12   | Summarize financial information from Model and other various documents provided by Deal team for Viridian.   | 3.9          | \$550       | \$ 2,145.00   |
| Booth, Richard   | 11-Jul-12   | Partial attendance in discussion between R. Booth, A. Butani, A. Bhuwania, A. Barton and J. Peterson (all KPMG) regarding Freightliner business drivers and key points of analysis.  | 0.4          | \$695       | \$ 278.00     |
| Williams, Gareth | 11-Jul-12   | Call with C. Combs (Arcapita) and B. Doughton and P. Richards (Rothschild) to discuss valuation status.  | 0.5          | \$840       | \$ 420.00     |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Khoo, Kian Huat  | 11-Jul-12   | Call with the Polygel and Idhasoft deal team to discuss outstanding queries. Attendees: K. Huat (KPMG) and R. Sibia (Arcapita).  | 0.5          | \$550       | \$ 275.00     |
| Williams, Gareth | 11-Jul-12   | Director review of the revised Mobay valuation report.   | 0.7          | \$840       | \$ 588.00     |
| Barton, Ashley   | 11-Jul-12   | Discussion between R. Booth, A. Butani. A. Bhuwania, A. Barton and J. Peterson (all KPMG) regarding Freightliner business drivers and key points of analysis.  | 0.9          | \$405       | \$ 364.50     |
| Bhuwania, Achal  | 11-Jul-12   | Discussion between R. Booth, A. Butani. A. Bhuwania, A. Barton and J. Peterson (all KPMG) regarding Freightliner business drivers and key points of analysis.  | 0.9          | \$695       | \$ 625.50     |
| Butani, Anish    | 11-Jul-12   | Discussion between R. Booth, A. Butani. A. Bhuwania, A. Barton and J. Peterson (all KPMG) regarding Freightliner business drivers and key points of analysis.  | 0.9          | \$550       | \$ 495.00     |
| Peterson, James  | 11-Jul-12   | Discussion between R. Booth, A. Butani. A. Bhuwania, A. Barton and J. Peterson (all KPMG) regarding Freightliner business drivers and key points of analysis.  | 0.9          | \$550       | \$ 495.00     |
| Berg, Antony     | 11-Jul-12   | Revise the business plan review section of the PODS valuation report post receipt of review comments received from the Arcapita deal team.   | 1.0          | \$695       | \$ 695.00     |
| Williams, Gareth | 11-Jul-12   | Comparison of waterfall models illustrating value flows to debt and equity providers following asset sales, follow-up discussion with B. Douton from Rothschild regarding the models and underlying assumptions. | 1.1          | \$840       | \$ 924.00     |
| Barton, Ashley   | 11-Jul-12   | Discussion between A. Barton and J. Peterson (both KPMG) regarding report handover and progression, including discussion regarding company background for Freightliner.  | 1.3          | \$405       | \$ 526.50     |
| Peterson, James  | 11-Jul-12   | Discussion between A. Barton and J. Peterson (both KPMG) regarding report handover and progression, including discussion regarding company background for Freightliner.  | 1.3          | \$550       | \$ 715.00     |
| McPhee, Douglas  | 11-Jul-12   | Partner review of the business plan review and valuation sections of the draft Fountains valuation report and drafting feedback on the Fountains report to provide to the asset team.                            | 2.0          | \$950       | \$ 1,900.00   |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harris, David    | 11-Jul-12   | Preparation for, and discussion with N. Al-hazari (Arcapita) relating to the AGUD I business plan and the draft KPMG valuation report.            | 2.0          | \$840       | \$ 1,680.00   |
| Khoo, Kian Huat  | 11-Jul-12   | Review and revise the Polygel report and incorporate comments from the wider group including Arcapita Deal Team and Rothschild.                   | 2.0          | \$550       | \$ 1,100.00   |
| Khoo, Kian Huat  | 11-Jul-12   | Analyze financial information from historic and forecast Model and other various documents provided by Deal team for Viridian.                    | 2.1          | \$550       | \$ 1,155.00   |
| Khoo, Kian Huat  | 11-Jul-12   | Revise business plan review comments in the Viridian report following initial analysis undertaken on historic and forecast financial information. | 2.4          | \$550       | \$ 1,320.00   |
| Berg, Antony     | 11-Jul-12   | Revise the Tensar report to reflect new information received from the deal team and suggested approach, following partner and director review.    | 2.4          | \$695       | \$ 1,668.00   |
| Peterson, James  | 11-Jul-12   | Review of Freightliner documentation and updating report background and forecast financial performance sections.                                  | 2.5          | \$550       | \$ 1,375.00   |
| Barton, Ashley   | 11-Jul-12   | Revise the PODS report to reflect finalized sensitivities including tables and comments included in the report.                                   | 3.0          | \$405       | \$ 1,215.00   |
| Booth, Richard   | 11-Jul-12   | Senior Manager review of Viridian business plan risks and sensitivities following management meeting on 3 July 2012.                              | 3.0          | \$695       | \$ 2,085.00   |
| Harris, David    | 11-Jul-12   | Revise the business plan review comments in the draft AGUD I report following meeting with N. Al-hazari on the AGUD I business plan assumptions.  | 3.5          | \$840       | \$ 2,940.00   |
| Barton, Ashley   | 11-Jul-12   | Finalize the PODS sensitivity model to determine the impact of potential sensitivities on the forecast and the resulting impact upon valuation.   | 3.9          | \$405       | \$ 1,579.50   |
| Williams, Gareth | 12-Jul-12   | Call with C. Combs (Arcapita), B. Douton and P. Richards (Rothschild) to discuss valuation progress and status.                                   | 0.5          | \$840       | \$ 420.00     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
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| Name              | Date      | Description  | Hours | Rate  | Amount    |
|-------------------|-----------|--|-------|-------|-----------|
| Harris, David     | 12-Jul-12 | Call with deal team and Idhasoft management to discuss the Idhasoft valuation model. Attendees: D. Harris, A. Tewaag, K. Kian Huat (all KPMG), M. Anantharaman and K. Sharma (both Idhasoft), R. Sibia (Arcapita). | 0.5   | \$840 | \$ 420.00 |
| Khoo, Kian Huat   | 12-Jul-12 | Call with deal team and Idhasoft management to discuss the Idhasoft valuation model. Attendees: D. Harris, A. Tewaag, K. Kian Huat (all KPMG), M. Anantharaman and K. Sharma (both Idhasoft), R. Sibia (Arcapita). | 0.5   | \$550 | \$ 275.00 |
| Tewaag, Alexander | 12-Jul-12 | Call with deal team and Idhasoft management to discuss the Idhasoft valuation model. Attendees: D. Harris, A. Tewaag, K. Kian Huat (all KPMG), M. Anantharaman and K. Sharma (both Idhasoft), R. Sibia (Arcapita). | 0.5   | \$405 | \$ 202.50 |
| McPhee, Douglas   | 12-Jul-12 | Partner review of the Fountains valuation report.  | 0.5   | \$950 | \$ 475.00 |
| Khoo, Kian Huat   | 12-Jul-12 | Continue to revise the Polygel and Idhasoft models and incorporate comments from the wider group including Arcapita Deal Team and Rothschild.  | 0.6   | \$550 | \$ 330.00 |
| Williams, Gareth  | 12-Jul-12 | Providing Arcapita with an update in respect of the progress made on each of the valuation reports to date and expected timing to completion.  | 0.7   | \$840 | \$ 588.00 |
| Berg, Antony      | 12-Jul-12 | Senior Manager review of further comments received on the PODS valuation.  | 0.9   | \$695 | \$ 625.50 |
| Berg, Antony      | 12-Jul-12 | Meeting between A. Berg and N. Mueller (both KPMG) to discuss the revised sensitivity analysis for Tensar.   | 1.0   | \$695 | \$ 695.00 |
| Mueller, Natalja  | 12-Jul-12 | Meeting between A. Berg and N. Mueller (both KPMG) to discuss the revised sensitivity analysis for Tensar.   | 1.0   | \$550 | \$ 550.00 |
| Bhuwania, Achal   | 12-Jul-12 | Partial attendance in call with Freightliner management and M. Van Daele (Arcapita Deal Team), A. Butani, R. Booth, A. Bhuwania and A. Barton (all KPMG) regarding feedback on the draft KPMG valuation report.    | 1.0   | \$695 | \$ 695.00 |
| Booth, Richard    | 12-Jul-12 | Partial attendance in call with Freightliner management and M. Van Daele (Arcapita Deal Team), A. Butani, R. Booth, A. Bhuwania and A. Barton (all KPMG) regarding feedback on the draft KPMG valuation report.    | 1.0   | \$695 | \$ 695.00 |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Williams, Gareth | 12-Jul-12 | Director review of the revised 3PD valuation report.  | 1.3   | \$840 | \$ 1,092.00 |
| Barton, Ashley   | 12-Jul-12 | Call with Freightliner management and M. Van Daele (Arcapita Deal Team), A. Butani, R. Booth, A. Bhuvania and A. Barton (all KPMG) regarding feedback on the draft KPMG valuation report. | 1.5   | \$405 | \$ 607.50   |
| Butani, Anish    | 12-Jul-12 | Call with Freightliner management and M. Van Daele (Arcapita Deal Team), A. Butani, R. Booth, A. Bhuvania and A. Barton (all KPMG) regarding feedback on the draft KPMG valuation report. | 1.5   | \$550 | \$ 825.00   |
| Khoo, Kian Huat  | 12-Jul-12 | Summarize financial information from both the Viridian financial model and other documents provided by deal team in respect of Viridian.  | 2.0   | \$550 | \$ 1,100.00 |
| Williams, Gareth | 12-Jul-12 | Director review of the revised AGUD valuation report.   | 2.2   | \$840 | \$ 1,848.00 |
| Harrower, Andrew | 12-Jul-12 | Research and provide final data outstanding in support of KPMG valuations to the Rothschild team.   | 2.8   | \$550 | \$ 1,540.00 |
| Booth, Richard   | 12-Jul-12 | Review the Viridian outstanding financial information and supporting analysis from management team.   | 2.8   | \$695 | \$ 1,946.00 |
| Barton, Ashley   | 12-Jul-12 | Review and analysis of the Freightliner business plan and financial forecasts following receipt from the management team.   | 3.0   | \$405 | \$ 1,215.00 |
| Barton, Ashley   | 12-Jul-12 | Draft both initial comments in the Freightliner report and initial questions for the Freightliner management and deal team on financial forecast assumptions following initial review.    | 3.3   | \$405 | \$ 1,336.50 |
| Barton, Ashley   | 12-Jul-12 | Analysis of Freightliner business plan and financial forecast model, budget and historic results.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 12-Jul-12 | Analysis of key Freightliner risks and potential sensitivities including industry research through review and analysis of broker notes on companies in the industry.                      | 3.9   | \$405 | \$ 1,579.50 |
| Khoo, Kian Huat  | 12-Jul-12 | Revise the Polygel and Idhasoft models and incorporate comments from the wider group including Arcapita Deal Team and Rothschild.   | 3.9   | \$550 | \$ 2,145.00 |

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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Juckes, Daniel   | 13-Jul-12   | Revise KPMG file note on Jjill, summarizing the material review comments, following changes made to the Jjill report relating to the second review process.                                 | 0.2          | \$550       | \$ 110.00     |
| Williams, Gareth | 13-Jul-12   | Call to discuss progress on all of the valuation reports with B. Douton and P. Richards (Rothschild).   | 0.4          | \$840       | \$ 336.00     |
| Juckes, Daniel   | 13-Jul-12   | Conference call with S. Buschmann (Arcapita) to discuss his second review comments on the Jjill valuation report, with core discussion on confidentiality.                                  | 0.5          | \$550       | \$ 275.00     |
| Juckes, Daniel   | 13-Jul-12   | Preparation for conference call with S. Buschmann (Arcapita) to discuss review comments from second review, including additional analysis in support of the valuation and questions raised. | 0.8          | \$550       | \$ 440.00     |
| McPhee, Douglas  | 13-Jul-12   | Partner review of the full draft Fountains valuation report, providing written feedback to the Fountains asset team on the draft report.  | 1.0          | \$950       | \$ 950.00     |
| Williams, Gareth | 13-Jul-12   | Director review of the updated Tensar valuation report; providing written feedback to the business plan review and valuation methodology review teams in respect of the report.             | 1.2          | \$840       | \$ 1,008.00   |
| Berg, Antony     | 13-Jul-12   | Senior manager review of the updated Tensar valuation report; providing written feedback to the business plan review and valuation methodology review teams in respect of the report.       | 1.2          | \$695       | \$ 834.00     |
| Juckes, Daniel   | 13-Jul-12   | Revise the Jjill valuation report to reflect comments from S. Buschmann's (Arcapita) second review.   | 1.8          | \$550       | \$ 990.00     |
| Booth, Richard   | 13-Jul-12   | Draft status of infrastructure asset business plan reviews for circulation to Arcapita.   | 2.0          | \$695       | \$ 1,390.00   |
| Khoo, Kian Huat  | 13-Jul-12   | Summarize financial information from the Viridian model and other documents supporting the business plan as provided by the Viridian deal team.   | 3.0          | \$550       | \$ 1,650.00   |
| Barton, Ashley   | 13-Jul-12   | Research and analyze equity analyst notes on companies comparable to Freightliner and summarizing equity analyst forecast consensus views in relevant industries.                           | 3.5          | \$405       | \$ 1,417.50   |

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| Name             | Date      | Description   | Hours | Rate  | Amount      |
|------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley   | 13-Jul-12 | Comparison of equity analyst consensus views to the Freightliner financial forecasts, identification of potential sensitivities and assessment of potential impact of sensitivities on forecasts.                             | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 13-Jul-12 | Further analysis of potential sensitivities to the Freightliner financial forecasts provided including review of broker research for underlying industries and comparison of consensus assumptions to management assumptions. | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard   | 16-Jul-12 | Review of background section of Freightliner report.  | 2.5   | \$695 | \$ 1,737.50 |
| Booth, Richard   | 16-Jul-12 | Draft amendments to background section of the Freightliner report.  | 2.5   | \$695 | \$ 1,737.50 |
| Booth, Richard   | 16-Jul-12 | Review of recent P&L (Profit and Loss) and cashflow performance of Freightliner report.   | 3.0   | \$695 | \$ 2,085.00 |
| O'Neill, Jane    | 16-Jul-12 | Daily update call with C. Combs (Arcapita), P. Richards (Rothschild) regarding the valuation status.  | 0.4   | \$695 | \$ 278.00   |
| Williams, Gareth | 16-Jul-12 | Review of emails and drafting responses to Rothschild and Arcapita regarding progress and expected timetable to completion.   | 0.9   | \$840 | \$ 756.00   |
| Williams, Gareth | 16-Jul-12 | Director's review of the PODS valuation report.   | 1.7   | \$840 | \$ 1,428.00 |
| Lawrence, Jason  | 16-Jul-12 | Director's review of the Bahrain Bay I final draft report for issuance to client.   | 2.1   | \$840 | \$ 1,764.00 |
| Lawrence, Jason  | 16-Jul-12 | Director's review of the Lux Res Dev final draft report for issuance to client.   | 2.1   | \$840 | \$ 1,764.00 |
| Harrower, Andrew | 16-Jul-12 | Summarizing CEE information received to date and providing files and information to Rothschild in respect of CEE residential for sharing with the UCC in support of the KPMG valuation work.                                  | 2.1   | \$550 | \$ 1,155.00 |
| O'Neill, Jane    | 16-Jul-12 | Review of comments received from Rothschild and Arcapita on all reports issued to date, summarizing actions required to deal with feedback and revising delivery timetable accordingly.                                       | 2.7   | \$695 | \$ 1,876.50 |
| Lawrence, Jason  | 16-Jul-12 | Director's review of the Arc Japan final draft report for issuance to client.   | 2.8   | \$840 | \$ 2,352.00 |

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| Name             | Date      | Description  | Hours | Rate  | Amount      |
|------------------|-----------|--|-------|-------|-------------|
| Barton, Ashley   | 16-Jul-12 | Continue research and analysis for underlying industries affecting demand, including broker note and industry paper research, for the UK Construction industry as it relates to PODS.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 16-Jul-12 | Continue research and analysis for underlying industries affecting demand, including broker note and industry paper research, for the UK Construction industry as it relates to PODS.  | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 16-Jul-12 | Research and analysis for underlying industries affecting demand, including broker note and industry paper research, for the UK Construction industry as it relates to PODS.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley   | 16-Jul-12 | Research and analyze underlying industries affecting demand, including broker note and industry paper research, on the UK Waste industry as it relates to PODS.  | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard   | 17-Jul-12 | Continue analysis of Freightliner cost base and reasons behind FY12 margin decline.  | 2.6   | \$695 | \$ 1,807.00 |
| Booth, Richard   | 17-Jul-12 | Draft amendments to recent trading section of the Freightliner report.   | 2.2   | \$695 | \$ 1,529.00 |
| Booth, Richard   | 17-Jul-12 | Review of Forecast P&L performance of the Freightliner report.   | 3.2   | \$695 | \$ 2,224.00 |
| Berg, Antony     | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries regarding management actions in connection with the acquired franchises for PODS. | 0.2   | \$695 | \$ 139.00   |
| Mueller, Natalja | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries regarding management actions in connection with the acquired franchises for PODS. | 0.2   | \$550 | \$ 110.00   |
| O'Neill, Jane    | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries regarding management actions in connection with the acquired franchises for PODS. | 0.2   | \$695 | \$ 139.00   |
| O'Neill, Jane    | 17-Jul-12 | Daily update call with C. Combs (Arcapita), P. Richards (Rothschild) to discuss various assets.  | 0.2   | \$695 | \$ 139.00   |
| Berg, Antony     | 17-Jul-12 | Correspondence with R. James (Arcapita) regarding PODS valuation related queries.  | 0.4   | \$695 | \$ 278.00   |

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| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Berg, Antony         | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries re start-up costs relating to 3PD. | 0.5   | \$695 | \$ 347.50   |
| Mueller, Natalja     | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries re start-up costs relating to 3PD. | 0.5   | \$550 | \$ 275.00   |
| O'Neill, Jane        | 17-Jul-12 | Call between R. James (Arcapita Deal Team), J. O'Neill, N. Mueller and A. Berg (all KPMG) to clarify outstanding valuation related queries re start-up costs relating to 3PD. | 0.5   | \$695 | \$ 347.50   |
| Berg, Antony         | 17-Jul-12 | Responding to Rothschild comments regarding the PODS valuation.   | 0.5   | \$695 | \$ 347.50   |
| Berg, Antony         | 17-Jul-12 | Responding to Rothschild queries regarding the 3PD valuation.   | 0.5   | \$695 | \$ 347.50   |
| Mueller, Natalja     | 17-Jul-12 | Discussion between N. Mueller and J. O'Neill (all KPMG) regarding 3PD adjustments to consider based on the conversation with R. James (Arcapita).                             | 0.6   | \$550 | \$ 330.00   |
| O'Neill, Jane        | 17-Jul-12 | Discussion between N. Mueller and J. O'Neill (all KPMG) regarding 3PD adjustments to consider based on the conversation with R. James (Arcapita).                             | 0.6   | \$695 | \$ 417.00   |
| Mueller, Natalja     | 17-Jul-12 | Discussion between N. Mueller and J. O'Neill (all KPMG) regarding PODS adjustments to consider based on the conversation with R. James (Arcapita).                            | 0.6   | \$550 | \$ 330.00   |
| O'Neill, Jane        | 17-Jul-12 | Discussion between N. Mueller and J. O'Neill (all KPMG) regarding PODS adjustments to consider based on the conversation with R. James (Arcapita).                            | 0.6   | \$695 | \$ 417.00   |
| Barton, Ashley       | 17-Jul-12 | Call with PODS management and deal team to discuss the overhead and cost of sales cost allocation between divisions and projected years for PODS.                             | 1.0   | \$405 | \$ 405.00   |
| Borkowska, Alexandra | 17-Jul-12 | Assistant Manager review of latest Viridian valuation report document.  | 1.5   | \$405 | \$ 607.50   |
| Lawrence, Jason      | 17-Jul-12 | Director review of the UK Senior Living Yielding I final draft report for issuance to client.   | 2.2   | \$840 | \$ 1,848.00 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Lawrence, Jason      | 17-Jul-12 | Director review of the Bahrain Bay II final draft report for issuance to client.   | 2.4   | \$840 | \$ 2,016.00 |
| Barton, Ashley       | 17-Jul-12 | Valuation report writing for historic profit and loss results over the historical period and cash flows.   | 2.9   | \$405 | \$ 1,174.50 |
| Barton, Ashley       | 17-Jul-12 | Analyze and document the Key risks for the Company based on initial research work for PODS and document.   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 17-Jul-12 | Intermodal division key risk analysis and research including 3rd party research on correlating GDP historic and forecast revenue numbers for PODS.                   | 3.9   | \$405 | \$ 1,579.50 |
| Barton, Ashley       | 17-Jul-12 | Perform Key risk and sensitivity analysis including calculations over the adjustments made to projected results for the Company based on initial research work.      | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard       | 18-Jul-12 | Prepare analysis of Freightliner Heavy Haul revenue drivers.   | 2.2   | \$695 | \$ 1,529.00 |
| Booth, Richard       | 18-Jul-12 | Analysis of Freightliner Intermodal revenue correlation with GDP movements.  | 2.2   | \$695 | \$ 1,529.00 |
| Booth, Richard       | 18-Jul-12 | Analysis of publicly available information supporting Freightliner Australia revenue growth.   | 3.6   | \$695 | \$ 2,502.00 |
| O'Neill, Jane        | 18-Jul-12 | Daily update call with C. Combs (Arcapita), P. Richards (Rothschild) to discuss status on valuations.  | 0.3   | \$695 | \$ 208.50   |
| Harris, David        | 18-Jul-12 | Finalize the AGUD 1 valuation report.  | 1.0   | \$840 | \$ 840.00   |
| Lawrence, Jason      | 18-Jul-12 | Director review of the CapitaLand India (Navindia) final draft report for issuance to client.  | 1.8   | \$840 | \$ 1,512.00 |
| Lawrence, Jason      | 18-Jul-12 | Director review of the Head Office final draft report for issuance to client.  | 2.3   | \$840 | \$ 1,932.00 |
| Lawrence, Jason      | 18-Jul-12 | Director review of the CEE Residential first draft valuation report.   | 2.9   | \$840 | \$ 2,436.00 |
| Borkowska, Alexandra | 18-Jul-12 | Detailed analysis of the new Viridian valuation financials provided by management including review of financial projections, cash flow and multiples.                | 3.1   | \$405 | \$ 1,255.50 |
| Borkowska, Alexandra | 18-Jul-12 | Continue to review the updated Viridian valuation financial information provided by management, drafting internal correspondence regarding the information provided. | 3.9   | \$405 | \$ 1,579.50 |

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| Name                 | Date      | Description  | Hours | Rate  | Amount      |
|----------------------|-----------|--|-------|-------|-------------|
| Booth, Richard       | 19-Jul-12 | Draft amendments to Freightliner forecast performance section of the report.   | 1.9   | \$695 | \$ 1,320.50 |
| Booth, Richard       | 19-Jul-12 | Continue to draft amendments to Freightliner forecast performance section of the report.   | 2.9   | \$695 | \$ 2,015.50 |
| Booth, Richard       | 19-Jul-12 | Review of Freightliner forecast cash flow and balance sheet report sections.   | 3.2   | \$695 | \$ 2,224.00 |
| O'Neill, Jane        | 19-Jul-12 | Daily update call with C. Combs (Arcapita), P. Richards (Rothschild) to discuss valuation status.  | 0.3   | \$695 | \$ 208.50   |
| Berg, Antony         | 19-Jul-12 | Review and finalize the 3PD valuation report.  | 0.6   | \$695 | \$ 417.00   |
| Berg, Antony         | 19-Jul-12 | Review and finalize the PODS valuation report.   | 0.6   | \$695 | \$ 417.00   |
| Lawrence, Jason      | 19-Jul-12 | Director review of the AEID II final draft report for issuance to client.  | 1.1   | \$840 | \$ 924.00   |
| Lawrence, Jason      | 19-Jul-12 | Director review of the AEID I final draft report for issuance to client.   | 1.5   | \$840 | \$ 1,260.00 |
| Lawrence, Jason      | 19-Jul-12 | Director review of the AEIY I final draft report for issuance to client.   | 1.5   | \$840 | \$ 1,260.00 |
| Borkowska, Alexandra | 19-Jul-12 | Review of new documents received for Viridian, including balance sheet and cash flow detail.   | 1.5   | \$405 | \$ 607.50   |
| Borkowska, Alexandra | 19-Jul-12 | Revise the Viridian report to reflect new numbers provided by client.  | 2.5   | \$405 | \$ 1,012.50 |
| Williams, Gareth     | 19-Jul-12 | Director review of the Freightliner valuation report.  | 2.8   | \$840 | \$ 2,352.00 |
| Booth, Richard       | 20-Jul-12 | Review of Freightliner business plan sensitivities.  | 2.8   | \$695 | \$ 1,946.00 |
| Booth, Richard       | 20-Jul-12 | Revise the analysis underpinning sensitivities.  | 2.8   | \$695 | \$ 1,946.00 |
| Booth, Richard       | 20-Jul-12 | Review and revise the Freightliner sensitivities section.  | 2.4   | \$695 | \$ 1,668.00 |
| O'Neill, Jane        | 20-Jul-12 | Daily update call with C. Combs (Arcapita), P. Richards (Rothschild) to discuss valuation status.  | 0.3   | \$695 | \$ 208.50   |
| Barton, Ashley       | 20-Jul-12 | Call with Management to discuss the components of the Group's cost base for PODS.  | 0.5   | \$405 | \$ 202.50   |
| Segers, Wayne        | 20-Jul-12 | Director review of reporting on final pension deficit adjustment included for Freightliner.  | 0.5   | \$840 | \$ 420.00   |
| Borkowska, Alexandra | 20-Jul-12 | Review and analysis of latest Debtwire documents on Viridian in order to understand latest market views on the capital structure of the company and key investor issues relevant to the valuation. | 1.0   | \$405 | \$ 405.00   |

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|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 20-Jul-12 | Revise valuation report for new valuation numbers provided including changes to tables and corresponding comments.  | 1.9   | \$405 | \$ 769.50   |
| Borkowska, Alexandra | 20-Jul-12 | Continue review of Poyry report and latest research undertaken for Viridian to develop views on potential sensitivities.  | 2.0   | \$405 | \$ 810.00   |
| Barton, Ashley       | 20-Jul-12 | Continue to perform analysis of the cost base of PODS and gaining an understanding of the key components of the Intermodal division with regards to the projected margins for PODS. | 2.1   | \$405 | \$ 850.50   |
| Borkowska, Alexandra | 20-Jul-12 | Review of correspondence provided between Viridian and regulator.   | 1.1   | \$405 | \$ 445.50   |
| Borkowska, Alexandra | 20-Jul-12 | Review of Poyry report provided regarding outlook for the energy sector as it relates to Viridian.  | 1.0   | \$405 | \$ 405.00   |
| Barton, Ashley       | 20-Jul-12 | Perform analysis of the cost base of PODS and gaining an understanding of the key components of the Intermodal and division with regards to the projected margins for PODS.         | 3.8   | \$405 | \$ 1,539.00 |
| Barton, Ashley       | 20-Jul-12 | Valuation and business review report writing to reflect updates to the PODS report following internal review.   | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard       | 23-Jul-12 | Review of Viridian business plan.   | 3.5   | \$695 | \$ 2,432.50 |
| Booth, Richard       | 23-Jul-12 | Review of Viridian conclusions and sensitivities portions of the valuation report.  | 3.5   | \$695 | \$ 2,432.50 |
| Borkowska, Alexandra | 23-Jul-12 | Draft correspondence to A. Whitford (Viridian) in advance of call regarding the Viridian analysis.  | 0.5   | \$405 | \$ 202.50   |
| Moser, Bridget       | 23-Jul-12 | Draft correspondence to R. Booth regarding Freightliner pension analysis undertaken.  | 0.8   | \$550 | \$ 440.00   |
| Booth, Richard       | 23-Jul-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss revisions to the Viridian report following R. Booth's review.  | 1.0   | \$695 | \$ 695.00   |
| Borkowska, Alexandra | 23-Jul-12 | Meeting between R. Booth and A. Borkowska (both KPMG) to discuss revisions to the Viridian report following R. Booth's review.  | 1.0   | \$405 | \$ 405.00   |
| Barton, Ashley       | 23-Jul-12 | Revise and incorporate comments into the final 3PD report following factual accuracy process.   | 1.0   | \$405 | \$ 405.00   |
| Lawrence, Jason      | 23-Jul-12 | Director review of second draft CEE residential report and incorporation of partner review comments.  | 2.0   | \$840 | \$ 1,680.00 |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Barton, Ashley       | 23-Jul-12 | Continue analysis of cost base - split of fixed and variable costs for PODS UK business divisions.  | 3.5   | \$405 | \$ 1,417.50 |
| Borkowska, Alexandra | 23-Jul-12 | Continue to process revisions to the Viridian report and performing additional analysis.  | 3.7   | \$405 | \$ 1,498.50 |
| Borkowska, Alexandra | 23-Jul-12 | Review of analysis performed for Viridian in preparation for call with A Whitford (Viridian).   | 3.8   | \$405 | \$ 1,539.00 |
| Barton, Ashley       | 23-Jul-12 | Analysis of cost base - split of fixed and variable costs for PODS UK business divisions.   | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 23-Jul-12 | Process revisions to the Viridian report and performing additional analysis.  | 3.9   | \$405 | \$ 1,579.50 |
| Borkowska, Alexandra | 24-Jul-12 | Call with A Whitford (Viridian) to discuss questions relating to the Viridian analysis.   | 0.3   | \$405 | \$ 121.50   |
| Booth, Richard       | 24-Jul-12 | Meeting between restructuring and valuations team to discuss analysis and key questions ahead of call with management regarding Viridian. Attendees: R. Booth, A. Butani, N. Mueller and A. Borkowska (all KPMG). | 0.5   | \$695 | \$ 347.50   |
| Borkowska, Alexandra | 24-Jul-12 | Meeting between restructuring and valuations team to discuss analysis and key questions ahead of call with management regarding Viridian. Attendees: R. Booth, A. Butani, N. Mueller and A. Borkowska (all KPMG). | 0.5   | \$405 | \$ 202.50   |
| Butani, Anish        | 24-Jul-12 | Meeting between restructuring and valuations team to discuss analysis and key questions ahead of call with management regarding Viridian. Attendees: R. Booth, A. Butani, N. Mueller and A. Borkowska (all KPMG). | 0.5   | \$550 | \$ 275.00   |
| Mueller, Natalja     | 24-Jul-12 | Meeting between restructuring and valuations team to discuss analysis and key questions ahead of call with management regarding Viridian. Attendees: R. Booth, A. Butani, N. Mueller and A. Borkowska (all KPMG). | 0.5   | \$550 | \$ 275.00   |
| Booth, Richard       | 24-Jul-12 | Meeting to discuss Viridian report changes following review by R. Booth. Attendees: R. Booth and A. Borkowska (both KPMG).  | 0.7   | \$695 | \$ 486.50   |
| Borkowska, Alexandra | 24-Jul-12 | Meeting to discuss Viridian report changes following review by R. Booth. Attendees: R. Booth and A. Borkowska (both KPMG).  | 0.7   | \$405 | \$ 283.50   |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Booth, Richard       | 24-Jul-12   | Meeting to discuss analysis and key questions ahead of call with valuations and call with management regarding Viridian. Attendees: R. Booth and A. Borkowska (both KPMG).  | 0.8          | \$695       | \$ 556.00     |
| Borkowska, Alexandra | 24-Jul-12   | Meeting to discuss analysis and key questions ahead of call with valuations and call with management regarding Viridian. Attendees: R. Booth and A. Borkowska (both KPMG).  | 0.8          | \$405       | \$ 324.00     |
| Booth, Richard       | 24-Jul-12   | Meeting to discuss Viridian update from the meeting with management on data availability and understanding of divisional cash flow forecast and key valuation considerations especially after the explicit forecast period. Attendees: R. Booth, A. Butani, A. Borkowska and N. Mueller (all KPMG). | 1.1          | \$695       | \$ 764.50     |
| Borkowska, Alexandra | 24-Jul-12   | Meeting to discuss Viridian update from the meeting with management on data availability and understanding of divisional cash flow forecast and key valuation considerations especially after the explicit forecast period. Attendees: R. Booth, A. Butani, A. Borkowska and N. Mueller (all KPMG). | 1.1          | \$405       | \$ 445.50     |
| Butani, Anish        | 24-Jul-12   | Meeting to discuss Viridian update from the meeting with management on data availability and understanding of divisional cash flow forecast and key valuation considerations especially after the explicit forecast period. Attendees: R. Booth, A. Butani, A. Borkowska and N. Mueller (all KPMG). | 1.1          | \$550       | \$ 605.00     |
| Mueller, Natalja     | 24-Jul-12   | Meeting to discuss Viridian update from the meeting with management on data availability and understanding of divisional cash flow forecast and key valuation considerations especially after the explicit forecast period. Attendees: R. Booth, A. Butani, A. Borkowska and N. Mueller (all KPMG). | 1.1          | \$550       | \$ 605.00     |
| Booth, Richard       | 24-Jul-12   | Meeting with management to discuss data available and to understand divisional cash flow movements for Viridian. Attendees: A. Whitford (Viridian), R. Booth, and A. Borkowska (both KPMG).   | 1.1          | \$695       | \$ 764.50     |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 24-Jul-12 | Meeting with management to discuss data available and to understand divisional cash flow movements for Viridian. Attendees: A. Whitford (Viridian), R. Booth, and A. Borkowska (both KPMG). | 1.1   | \$405 | \$ 445.50   |
| Borkowska, Alexandra | 24-Jul-12 | Prepare Power Purchase Agreement (PPA) sensitivity for Viridian.  | 1.2   | \$405 | \$ 486.00   |
| Lawrence, Jason      | 24-Jul-12 | Director review of draft Bahrain Bay I valuation report prior to issuance to the client   | 1.5   | \$840 | \$ 1,260.00 |
| Borkowska, Alexandra | 24-Jul-12 | Continue Assistant Manager's review of analysis performed for Viridian.   | 2.3   | \$405 | \$ 931.50   |
| Borkowska, Alexandra | 24-Jul-12 | Revise and incorporate Senior Manager's review comments into the Viridian report.   | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard       | 25-Jul-12 | Review and revise the Viridian background section.  | 1.8   | \$695 | \$ 1,251.00 |
| Booth, Richard       | 25-Jul-12 | Analysis of Viridian business plan (P&L) drivers.   | 3.5   | \$695 | \$ 2,432.50 |
| Borkowska, Alexandra | 25-Jul-12 | Call to discuss PPA information provided so far and analysis performed to date for Viridian. Attendees: N. Mueller and A. Borkowska (both KPMG).  | 0.5   | \$405 | \$ 202.50   |
| Mueller, Natalja     | 25-Jul-12 | Call to discuss PPA information provided so far and analysis performed to date for Viridian. Attendees: N. Mueller and A. Borkowska (both KPMG).  | 0.5   | \$550 | \$ 275.00   |
| Borkowska, Alexandra | 25-Jul-12 | Revise the Viridian valuation with new numbers received from A. Whitford (Viridian).  | 1.2   | \$405 | \$ 486.00   |
| Lawrence, Jason      | 25-Jul-12 | Director review of draft Bahrain Bay II valuation report prior to issuance to the client.   | 1.3   | \$840 | \$ 1,092.00 |
| Borkowska, Alexandra | 25-Jul-12 | Analysis of costs relating to the Viridian analysis.  | 1.5   | \$405 | \$ 607.50   |
| Borkowska, Alexandra | 25-Jul-12 | Assistant Manager review of the latest draft Viridian valuation report, drafting written comments on the report.  | 1.5   | \$405 | \$ 607.50   |
| Booth, Richard       | 25-Jul-12 | Meeting to discuss Viridian report changes following review by R Booth. Attendees: R. Booth and A. Borkowska (both KPMG).   | 1.5   | \$695 | \$ 1,042.50 |
| Borkowska, Alexandra | 25-Jul-12 | Meeting to discuss Viridian report changes following review by R Booth. Attendees: R. Booth and A. Borkowska (both KPMG).   | 1.5   | \$405 | \$ 607.50   |

## EXHIBIT D2

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate  | Amount      |
|----------------------|-----------|---|-------|-------|-------------|
| Borkowska, Alexandra | 25-Jul-12 | Review of latest management presentation and Deutsche Bank broker note to understand debt structure for Viridian.   | 1.5   | \$405 | \$ 607.50   |
| Harris, David        | 25-Jul-12 | Director review of the Venture Capital (VC) portfolio final draft report.   | 2.0   | \$840 | \$ 1,680.00 |
| Lawrence, Jason      | 25-Jul-12 | Director review of draft Lusail valuation report prior to issuance to the client.   | 2.1   | \$840 | \$ 1,764.00 |
| Williams, Gareth     | 25-Jul-12 | Full review of progress to date by asset including review of correspondence received from each asset team, updating the summary of forecast timings to completion in order to brief Arcapita on the current position. | 3.4   | \$840 | \$ 2,856.00 |
| Borkowska, Alexandra | 25-Jul-12 | Revise and incorporate review comments in the Viridian report in advance of review by G. Williams (KPMG).   | 3.8   | \$405 | \$ 1,539.00 |
| Booth, Richard       | 26-Jul-12 | Review and revise the recent P&L and cash flow performance section.   | 1.0   | \$695 | \$ 695.00   |
| Booth, Richard       | 26-Jul-12 | Review and revise the Huntstown and Energia forecast performance report sections.   | 3.6   | \$695 | \$ 2,502.00 |
| Booth, Richard       | 26-Jul-12 | Review and revise the PPA report section and forecast cashflow and balance sheet.   | 3.4   | \$695 | \$ 2,363.00 |
| Williams, Gareth     | 26-Jul-12 | Prepare for and discussion with A. Svoyskiy (Rothschild) regarding Honiton valuation.   | 0.6   | \$840 | \$ 504.00   |
| Borkowska, Alexandra | 26-Jul-12 | Analysis of debt structure for Viridian.  | 1.0   | \$405 | \$ 405.00   |
| Lawrence, Jason      | 26-Jul-12 | Director review of draft Arc Japan valuation report prior to issuance to the client.  | 1.0   | \$840 | \$ 840.00   |
| Borkowska, Alexandra | 26-Jul-12 | Analysis of PPA contracts for Viridian.   | 1.9   | \$405 | \$ 769.50   |
| Harrower, Andrew     | 26-Jul-12 | Draft multiple hold harmless letters related to the requested release of the KPMG valuation reports as requested by selected 3rd parties.   | 2.8   | \$550 | \$ 1,540.00 |
| Lawrence, Jason      | 26-Jul-12 | Director review of draft Head Office valuation report prior to issuance to the client.  | 2.9   | \$840 | \$ 2,436.00 |
| Williams, Gareth     | 26-Jul-12 | Director's review of the Viridian report.   | 3.6   | \$840 | \$ 3,024.00 |
| Borkowska, Alexandra | 26-Jul-12 | Revise the Viridian report and further analysis performed where necessary to cover off all review points on slide.  | 3.9   | \$405 | \$ 1,579.50 |
| Booth, Richard       | 27-Jul-12 | Continue analysis of overall Group sensitivities for Viridian.  | 1.0   | \$695 | \$ 695.00   |
| Booth, Richard       | 27-Jul-12 | Revise the Viridian sensitivities and amendments to drafting of executive summary.  | 3.7   | \$695 | \$ 2,571.50 |
| Booth, Richard       | 27-Jul-12 | Final Senior Manager review of the entire Viridian report prior to release.   | 3.3   | \$695 | \$ 2,293.50 |

**EXHIBIT D2**

Arcapita Bank B.S.C. (c)  
Valuation - Business Plan Review Services  
March 19, 2012 through September 17, 2013

| <b>Name</b>  | <b>Date</b> | <b>Description</b>   | <b>Hours</b>          | <b>Rate</b> | <b>Amount</b>                 |
|--|-------------|--|-----------------------|-------------|-------------------------------|
| Williams, Gareth                                       | 27-Jul-12   | Continue Director's review of the Viridian report.   | 0.4                   | \$840       | \$ 336.00                     |
| Borkowska, Alexandra                                   | 27-Jul-12   | Review of Viridian FY11 annual accounts for historical movements.  | 0.9                   | \$405       | \$ 364.50                     |
| Borkowska, Alexandra                                   | 27-Jul-12   | Review of Viridian FY11 annual report to use as a basis for explaining balance sheet movements.  | 1.0                   | \$405       | \$ 405.00                     |
| Borkowska, Alexandra                                   | 27-Jul-12   | Continue to revise the Viridian report based on review comments.   | 1.5                   | \$405       | \$ 607.50                     |
| Williams, Gareth                                       | 27-Jul-12   | Comprehensive review of progress made on each asset subject to valuation and drafting an update in respect of forecast timing to complete valuations for each asset. | 1.9                   | \$840       | \$ 1,596.00                   |
| Lawrence, Jason  | 27-Jul-12   | Continue Director review of draft Arc Japan valuation report prior to issuance to the client, providing written feedback on the Arc Japan valuation report.          | 2.4                   | \$840       | \$ 2,016.00                   |
| Williams, Gareth                                       | 30-Jul-12   | Call with C. Combs (Arcapita) regarding progress made to date and expected delivery timings.   | 0.6                   | \$840       | \$ 504.00                     |
| Williams, Gareth                                       | 30-Jul-12   | Director review of the US Ventures Capital valuation report to be released.  | 1.2                   | \$840       | \$ 1,008.00                   |
| Williams, Gareth                                       | 30-Jul-12   | Director review of the Viridian report.  | 2.1                   | \$840       | \$ 1,764.00                   |
| Lawrence, Jason  | 30-Jul-12   | Preparation of additional hold harmless letters to release our reports to potential equity providers.  | 2.1                   | \$840       | \$ 1,764.00                   |
| Lawrence, Jason  | 30-Jul-12   | Director review of the draft Fountains valuation report prior to issuance to the client.   | 2.8                   | \$840       | \$ 2,352.00                   |
| Lawrence, Jason  | 31-Jul-12   | Review of Aspen Valley Ranch draft valuation report prior to issuance to the client.   | 2.6                   | \$840       | \$ 2,184.00                   |
| <b>Total Valuation - Business Plan Review Services</b> |             |  | <b><u>3,582.7</u></b> |             | <b><u>\$ 2,078,258.22</u></b> |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 10-Apr-12   | Discussion around next steps regarding retention application with S. Liu (Gibson Dunn).   | 0.5          | \$840       | \$ 420.00     |
| Williams, Gareth | 10-Apr-12   | Call between G. Williams (KPMG UK) and M. Sellers (KPMG US) regarding go-forward procedures in bankruptcy for retention and compensation.                 | 0.5          | \$840       | \$ 420.00     |
| Sellers, Monica  | 10-Apr-12   | Call between G. Williams (KPMG UK) and M. Sellers (KPMG US) regarding go-forward procedures in bankruptcy for retention and compensation.                 | 0.5          | \$550       | \$ 275.00     |
| Williams, Gareth | 12-Apr-12   | Preparation of disinterestedness statement and other information in order to include into the Declaration.  | 2.7          | \$840       | \$ 2,268.00   |
| Harrower, Andrew | 16-Apr-12   | Conflicts discussion with A. Dos Santos, G. Williams, A. Harrower (all KPMG) regarding progress of clearance as it relates to the retention process.      | 0.2          | \$550       | \$ 110.00     |
| Williams, Gareth | 16-Apr-12   | Conflicts discussion with A. Dos Santos, G. Williams, A. Harrower (all KPMG) regarding progress of clearance as it relates to the retention process.      | 0.2          | \$840       | \$ 168.00     |
| Harrower, Andrew | 16-Apr-12   | Review of KPMG conflict clearance research in order to include that information into the Declaration.   | 2.1          | \$550       | \$ 1,155.00   |
| Harrower, Andrew | 16-Apr-12   | Call to discuss steps and information required to finalize the KPMG retention applications with G. Williams, A. Harrower (KPMG) and S. Liu (Gibson Dunn). | 0.3          | \$550       | \$ 165.00     |
| Williams, Gareth | 16-Apr-12   | Call to discuss steps and information required to finalize the KPMG retention applications with G. Williams, A. Harrower (KPMG) and S. Liu (Gibson Dunn). | 0.3          | \$840       | \$ 252.00     |
| Harrower, Andrew | 16-Apr-12   | Discussion of points required to complete disinterestedness process and KPMG retention applications with M. Sellers and A. Harrower (both KPMG)           | 0.5          | \$550       | \$ 275.00     |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Sellers, Monica  | 16-Apr-12   | Discussion of points required to complete disinterestedness process and KPMG retention applications with M. Sellers and A. Harrower (both KPMG)  | 0.5          | \$550       | \$ 275.00     |
| Fletcher, David  | 16-Apr-12   | Review various correspondence with KPMG US and Gibson Dunn relating to KPMG retention.   | 0.6          | \$950       | \$ 570.00     |
| Williams, Gareth | 16-Apr-12   | Preparation for and review of the work plan, including KPMG retention application. Review of various correspondence with KPMG US and Gibson Dunn relating to the KPMG retention.   | 3.2          | \$840       | \$ 2,688.00   |
| Harrower, Andrew | 17-Apr-12   | Clearing disinterestedness, including review of information received from A. Dos Santos related to potential conflicts.  | 1.3          | \$550       | \$ 715.00     |
| Harrower, Andrew | 17-Apr-12   | Call with D. Fletcher and G. Williams, A Harrower (all KPMG UK), M. Sellers and K. Goodheart (both KPMG US) to discuss KPMG information required to finalize the retention documents. Note: M. Sellers participated for 0.7 hrs. | 0.9          | \$550       | \$ 495.00     |
| Fletcher, David  | 17-Apr-12   | Call with D. Fletcher and G. Williams, A Harrower (all KPMG UK), M. Sellers and K. Goodheart (both KPMG US) to discuss KPMG information required to finalize the retention documents. Note: M. Sellers participated for 0.7 hrs. | 0.9          | \$950       | \$ 855.00     |
| Williams, Gareth | 17-Apr-12   | Call with D. Fletcher and G. Williams, A Harrower (all KPMG UK), M. Sellers and K. Goodheart (both KPMG US) to discuss KPMG information required to finalize the retention documents. Note: M. Sellers participated for 0.7 hrs. | 0.9          | \$840       | \$ 756.00     |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Sellers, Monica  | 17-Apr-12   | Call with D. Fletcher and G. Williams, A Harrower (all KPMG UK), M. Sellers and K. Goodheart (both KPMG US) to discuss KPMG information required to finalize the retention documents. Note: M. Sellers participated for 0.7 hrs. | 0.7          | \$550       | \$ 385.00     |
| Harrower, Andrew | 18-Apr-12   | Reviewing and updating conflict checks as it relates to the retention process.   | 1.0          | \$550       | \$ 550.00     |
| Harrower, Andrew | 18-Apr-12   | Call to discuss disinterestedness procedures with K. Goodheart, M. Sellers (both KPMG US) and G. Williams, A. Harrower (both KPMG UK).   | 0.6          | \$550       | \$ 330.00     |
| Williams, Gareth | 18-Apr-12   | Call to discuss disinterestedness procedures with K. Goodheart, M. Sellers (both KPMG US) and G. Williams, A. Harrower (both KPMG UK).   | 0.6          | \$840       | \$ 504.00     |
| Sellers, Monica  | 18-Apr-12   | Call to discuss disinterestedness procedures with K. Goodheart, M. Sellers (both KPMG US) and G. Williams, A. Harrower (both KPMG UK).   | 0.6          | \$550       | \$ 330.00     |
| Fletcher, David  | 18-Apr-12   | Review various KPMG documents and information required to finalize retention.  | 1.0          | \$950       | \$ 950.00     |
| Williams, Gareth | 18-Apr-12   | Consult with K. Goodheart regarding retention application.   | 1.5          | \$840       | \$ 1,260.00   |
| Williams, Gareth | 23-Apr-12   | Discussions with A. Rogers (Arcapita) and S. Liu (Gibson Dunn) internal regarding addresses and other matters in relation to retention.  | 1.3          | \$840       | \$ 1,092.00   |
| Fletcher, David  | 24-Apr-12   | Discussion with KPMG risk management on retention documents.   | 0.4          | \$950       | \$ 380.00     |
| Harrower, Andrew | 24-Apr-12   | Meeting with G. Williams, D. Fletcher and A. Harrower (all KPMG) to discuss retention application issues .   | 1.1          | \$550       | \$ 605.00     |
| Fletcher, David  | 24-Apr-12   | Meeting with G. Williams, D. Fletcher and A. Harrower (all KPMG) to discuss retention application issues .   | 1.1          | \$950       | \$ 1,045.00   |
| Williams, Gareth | 24-Apr-12   | Meeting with G. Williams, D. Fletcher and A. Harrower (all KPMG) to discuss retention application issues .   | 1.1          | \$840       | \$ 924.00     |
| Fletcher, David  | 24-Apr-12   | Discussion with KPMG risk management on retention documents.   | 1.4          | \$950       | \$ 1,330.00   |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew | 24-Apr-12   | Researching and analyzing previous KPMG engagements related to the retention application submission.  | 3.1          | \$550       | \$ 1,705.00   |
| Williams, Gareth | 24-Apr-12   | Preparation of retention application and discussions with S. Liu (Gibson Dunn) and KPMG US.   | 3.6          | \$840       | \$ 3,024.00   |
| Whitworth, Kylie | 25-Apr-12   | Confirmation of any interests that may be materially adverse to Arcapita.   | 0.3          | \$550       | \$ 165.00     |
| Williams, Gareth | 25-Apr-12   | Discussion with R. Good (Linklaters) regarding retention application.   | 0.4          | \$840       | \$ 336.00     |
| Fletcher, David  | 25-Apr-12   | Review of updated retention and disinterestedness application.  | 0.7          | \$950       | \$ 665.00     |
| Harrower, Andrew | 25-Apr-12   | Requesting and collating confirmation on team member independence from all team members with respect to NY judicial system and Arcapita services.                       | 1.3          | \$550       | \$ 715.00     |
| Williams, Gareth | 25-Apr-12   | Review of Linklaters retention application and incorporation of terms into KPMG draft retention.  | 1.8          | \$840       | \$ 1,512.00   |
| Williams, Gareth | 25-Apr-12   | Drafting and sending disinterestedness requirements for team members.   | 2.1          | \$840       | \$ 1,764.00   |
| Williams, Gareth | 25-Apr-12   | Preparation of suggested changes to retention application and discussion with Gibson Dunn.  | 2.5          | \$840       | \$ 2,100.00   |
| Williams, Gareth | 25-Apr-12   | Conference calls with M. Sellers (KPMG US) regarding retention application and details and data required to complete the declaration.                                   | 0.5          | \$840       | \$ 420.00     |
| Sellers, Monica  | 25-Apr-12   | Conference calls with G. Williams (KPMG UK) regarding retention application and details and data required to complete the declaration.                                  | 0.5          | \$550       | \$ 275.00     |
| Brough, Robbie   | 25-Apr-12   | Review team member confirmations of any interests that may be materially adverse to Arcapita for inclusion in the retention application.                                | 3.8          | \$405       | \$ 1,539.00   |
| Harrower, Andrew | 26-Apr-12   | Arranging access to IntraLinks and shared network drive for new team members which is a necessary part of the project management associated with the Valuation project. | 0.6          | \$550       | \$ 330.00     |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 26-Apr-12   | Review of internal risk management documents regarding US jurisdiction.   | 0.7          | \$840       | \$ 588.00     |
| Fletcher, David  | 26-Apr-12   | Discussion with KPMG US Counsel on outstanding issues relating to retention and disinterestedness applications.                     | 0.9          | \$950       | \$ 855.00     |
| Fletcher, David  | 26-Apr-12   | Review of updated retention and disinterestedness application.  | 1.1          | \$950       | \$ 1,045.00   |
| Williams, Gareth | 26-Apr-12   | Consultation with KPMG US and Willkie Farr regarding US jurisdiction and limitation of liability.                                   | 1.2          | \$840       | \$ 1,008.00   |
| Harrower, Andrew | 26-Apr-12   | Considering further emails related to the independence confirmations, ensuring submissions comply with requirements.                | 1.6          | \$550       | \$ 880.00     |
| Williams, Gareth | 26-Apr-12   | Preparation for meeting with Willkie Farr regarding retention documents.  | 1.0          | \$840       | \$ 840.00     |
| Williams, Gareth | 26-Apr-12   | Consultation with Willkie Farr regarding retention documents.   | 1.4          | \$840       | \$ 1,176.00   |
| Williams, Gareth | 26-Apr-12   | Continued consultation with Willkie Farr regarding US jurisdiction, limitation of liability and retention application.              | 2.4          | \$840       | \$ 2,016.00   |
| Williams, Gareth | 27-Apr-12   | Review of Willkie Farr advice and preparation of email to risk regarding jurisdiction.  | 1.1          | \$840       | \$ 924.00     |
| Williams, Gareth | 27-Apr-12   | Preparation for and participation in internal call regarding US jurisdiction.   | 1.2          | \$840       | \$ 1,008.00   |
| Williams, Gareth | 2-May-12    | Discussions with Willkie Farr regarding retention and review of proposed changes.   | 2.3          | \$840       | \$ 1,932.00   |
| Fletcher, David  | 2-May-12    | Preparation for and discussion with Willkie Farr regarding retention and review of proposed changes.                                | 3.0          | \$950       | \$ 2,850.00   |
| Williams, Gareth | 3-May-12    | Preparation for and discussion with J. Weiss and D. Fletcher regarding US Trustee feedback on retention and final changes.          | 1.1          | \$840       | \$ 924.00     |
| Fletcher, David  | 3-May-12    | Preparation for and discussion with J. Weiss (Gibson Dunn & Crutcher) regarding US Trustee feedback on retention and final changes. | 1.5          | \$950       | \$ 1,425.00   |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>        | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|--------------------|-------------|--|--------------|-------------|---------------|
| Williams, Gareth   | 4-May-12    | Internal review and consultation of the retention application.   | 0.7          | \$840       | \$ 588.00     |
| Horejsi, Jaromir   | 4-May-12    | Consulting with Alex Verbeek and Andrew Sutherland (RMP) for planning with regards to potential conflicts in relation to our work on AEID II.  | 0.7          | \$840       | \$ 588.00     |
| Fletcher, David    | 4-May-12    | Review of revised draft retention order.   | 1.2          | \$950       | \$ 1,140.00   |
| Madej, Bianka      | 7-May-12    | Preparation for the work by getting access to data eroom and confirming independence with regard to parties related to our work on CEE Residential and AEID II.  | 0.8          | \$405       | \$ 324.00     |
| Szerszenowicz, Les | 7-May-12    | Confirming independence with regard to parties related to the project and our work on CEE Residential and AEID II.   | 0.6          | \$653       | \$ 391.50     |
| Wisniewski, Tomas  | 7-May-12    | Confirming independence with regard to parties related to the project and our work on CEE Residential and AEID II.   | 0.5          | \$950       | \$ 475.00     |
| Brough, Robbie     | 8-May-12    | Update spreadsheet to reflect confirmations regarding non-adverse interests in Arcapita matter.  | 0.2          | \$405       | \$ 81.00      |
| Brough, Robbie     | 9-May-12    | Update spreadsheet to reflect confirmations regarding non-adverse interests in Arcapita matter.  | 0.5          | \$405       | \$ 202.50     |
| Brough, Robbie     | 10-May-12   | Update spreadsheet to reflect confirmations regarding non-adverse interests in Arcapita matter.  | 0.2          | \$405       | \$ 81.00      |
| Brough, Robbie     | 11-May-12   | Update spreadsheet to reflect confirmations regarding non-adverse interests in Arcapita matter.  | 0.2          | \$405       | \$ 81.00      |
| Harrower, Andrew   | 14-May-12   | Review information to ensure the team was fully compliant with the independence requirements set out in the retention application, following up with individual team members to obtain declarations as required. | 1.1          | \$550       | \$ 605.00     |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew | 16-May-12   | Making enquiries with the wider team to ensure that independence confirmations remain valid and up to date to comply with the retention application.   | 1.1          | \$550       | \$ 605.00     |
| Harrower, Andrew | 18-May-12   | Reviewing the position of team member's confirmation of any interests that may be materially adverse to Arcapita.  | 0.8          | \$550       | \$ 440.00     |
| Sellers, Monica  | 22-May-12   | Arcapita - review emails and reach out during the day regarding retention.   | 0.4          | \$550       | \$ 220.00     |
| Harrower, Andrew | 23-May-12   | Follow up on independence confirmation questions from the KPMG team.   | 0.7          | \$550       | \$ 385.00     |
| Fletcher, David  | 24-May-12   | Several discussions and emails with R. Spiegel (Willkie Farr) on difference between KPMG and Rothschild roles for purposes of the retention application and to ensure that no duplication of roles occurs. | 2.9          | \$950       | \$ 2,755.00   |
| Fletcher, David  | 25-May-12   | Calls with R. Spiegel (Willkie Farr) and G. Williams (KPMG) regarding supplementary declaration US Trustee requested.  | 0.5          | \$950       | \$ 475.00     |
| Williams, Gareth | 25-May-12   | Calls with R. Spiegel (Willkie Farr) and D. Fletcher (KPMG) regarding supplementary declaration US Trustee requested.  | 0.5          | \$840       | \$ 420.00     |
| Fletcher, David  | 25-May-12   | Call between G. Williams, J. Milsom and D. Fletcher (all KPMG) regarding Arcapita retention issues raised by US Trustee, members of the Unsecured Creditors Committee and Willkie Farr.                    | 0.6          | \$950       | \$ 570.00     |
| Williams, Gareth | 25-May-12   | Call between G. Williams, J. Milsom and D. Fletcher (all KPMG) regarding Arcapita retention issues raised by US Trustee, members of the Unsecured Creditors Committee and Willkie Farr.                    | 0.6          | \$840       | \$ 504.00     |
| Williams, Gareth | 28-May-12   | Review of proposed Arcapita retention documents and follow up correspondences with R. Spiegel (Willkie Farr).  | 0.5          | \$840       | \$ 420.00     |
| Harrower, Andrew | 28-May-12   | Reviewing, requesting and collating team independence confirmations relating to Arcapita.  | 0.8          | \$550       | \$ 440.00     |

**EXHIBIT D3**

Arcapita Bank B.S.C. (c)  
Retention Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>                        | <b>Date</b> | <b>Description</b>   | <b>Hours</b>       | <b>Rate</b> | <b>Amount</b>              |
|------------------------------------|-------------|--|--------------------|-------------|----------------------------|
| Sellers, Monica                    | 29-May-12   | Emails to project team and internal team regarding retention and process of disinterestedness. | 0.2                | \$550       | \$ 110.00                  |
| Fletcher, David                    | 30-May-12   | Review of updated KPMG retention application.  | 0.8                | \$950       | \$ 760.00                  |
| Fletcher, David                    | 30-May-12   | Drafting correspondence to R. Spiegel at Willkie Farr regarding KPMG retention application.    | 0.9                | \$950       | \$ 855.00                  |
| Fletcher, David                    | 31-May-12   | Preparation for and attendance at 31 May Court Hearing on the KPMG retention application.      | 2.0                | \$950       | \$ 1,900.00                |
| Williams, Gareth                   | 14-Jun-12   | Call with R. Spiegel (Willkie Farr) regarding interim compensation order.                      | 0.3                | \$840       | \$ 252.00                  |
| Sellers, Monica                    | 20-Jun-12   | Transmit emails to address Schedule 2.   | 0.1                | \$550       | \$ 55.00                   |
| <b>Total Retention Preparation</b> |             |  | <b><u>90.6</u></b> |             | <b><u>\$ 69,291.00</u></b> |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Sellers, Monica  | 10-Apr-12   | After discussion with UK team, discuss with P. Tatum (KPMG) regarding billings in US Court and go-forward procedures.                              | 0.2          | \$ 550      | \$ 110.00     |
| Sellers, Monica  | 16-Apr-12   | Transmit communication to P. Tatum (KPMG US) regarding compensation for UK team during bankruptcy period.  | 0.1          | \$ 550      | \$ 55.00      |
| Sellers, Monica  | 16-Apr-12   | Follow up with P. Tatum (KPMG) from the compensation perspective and provide background to-date.   | 0.2          | \$ 550      | \$ 110.00     |
| Sellers, Monica  | 16-Apr-12   | Transmit communication with P. Tatum regarding billings in US Court and transmit examples of fee statements and retention applications to UK team. | 0.1          | \$ 550      | \$ 55.00      |
| Harrower, Andrew | 18-Apr-12   | Create monthly fee application document in preparation for compliance regarding compensation in US court.  | 1.2          | \$ 550      | \$ 660.00     |
| Brough, Robbie   | 23-Apr-12   | Review and reconcile detailed information to be included in monthly fee application and adhere with bankruptcy court requirements.                 | 2.3          | \$ 405      | \$ 931.50     |
| Harrower, Andrew | 23-Apr-12   | Review of fee application details to be included in monthly fee application.   | 1.6          | \$ 550      | \$ 880.00     |
| Harrower, Andrew | 23-Apr-12   | Combine fee application details to be included in first monthly statement.   | 2.4          | \$ 550      | \$ 1,320.00   |
| Harrower, Andrew | 27-Apr-12   | Review fee application details and request clarification from Antelope team members.   | 2.1          | \$ 550      | \$ 1,155.00   |
| Brough, Robbie   | 30-Apr-12   | Compile details from the Antelope team into draft of first monthly fee application.  | 0.9          | \$ 405      | \$ 364.50     |
| Harrower, Andrew | 30-Apr-12   | Request additional details regarding clarification in details to be provided in first monthly fee application                                      | 0.8          | \$ 550      | \$ 440.00     |
| Brough, Robbie   | 1-May-12    | Producing and analyzing time analysis for the engagement team and preparing in a format for the client.  | 1.8          | \$ 405      | \$ 729.00     |
| Brough, Robbie   | 2-May-12    | Producing and analyzing time analysis for the engagement team and preparing in a format for the client.  | 3.3          | \$ 405      | \$ 1,336.50   |
| Harrower, Andrew | 2-May-12    | Review fee application details and request clarification from Antelope team members.   | 1.6          | \$ 550      | \$ 880.00     |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew       | 2-May-12  | Analyzing the time details for the fee application and reconcile on asset-by-asset basis.   | 2.1   | \$ 550 | \$ 1,155.00 |
| Harrower, Andrew       | 2-May-12  | Review fee application details and request clarification from Antelope team members.  | 3.2   | \$ 550 | \$ 1,760.00 |
| Harrower, Andrew       | 3-May-12  | Review fee application details and request clarification from Antelope team members.  | 3.5   | \$ 550 | \$ 1,925.00 |
| Williams, Gareth       | 3-May-12  | Director's review and analyzing of the fee application details.   | 1.4   | \$ 840 | \$ 1,176.00 |
| Brough, Robbie         | 8-May-12  | Preparing fee statement analysis and monitoring adherence to the time recording requirements.   | 3.4   | \$ 405 | \$ 1,377.00 |
| Harrower, Andrew       | 8-May-12  | Review and scrutiny of time cost analysis and narrative required for fee application, update of forecast hours and time costs to completion.          | 1.6   | \$ 550 | \$ 880.00   |
| Tatum, Pamela<br>Renea | 8-May-12  | Pull the retention document, interim compensation order and follow up email to UK requesting time detail.   | 0.6   | \$ 305 | \$ 183.00   |
| Williams, Gareth       | 8-May-12  | Director review of the fee statement and reconciliation on an asset-by-asset basis.   | 1.2   | \$ 840 | \$ 1,008.00 |
| Harrower, Andrew       | 9-May-12  | Conference call with P. Tatum (KPMG US) to discuss fee application and inter office arrangements.   | 0.5   | \$ 550 | \$ 275.00   |
| Harrower, Andrew       | 9-May-12  | Review of international team hourly rates to ensure compliance with the retention application, emails to member firms providing guidance.             | 0.9   | \$ 550 | \$ 495.00   |
| Harrower, Andrew       | 9-May-12  | Analyzing, drafting and sending correspondence to KPMG US related to compliance with Chapter 11 fee application requirements.                         | 1.1   | \$ 550 | \$ 605.00   |
| Tatum, Pamela<br>Renea | 9-May-12  | Conference call with A. Harrower (KPMG UK) to discuss fee application and inter office arrangements.  | 0.5   | \$ 305 | \$ 152.50   |
| Harrower, Andrew       | 10-May-12 | Review fee application details and request clarification from Antelope team members.  | 1.1   | \$ 550 | \$ 605.00   |
| Harrower, Andrew       | 10-May-12 | Various emails and discussions with overseas offices related to applicable hourly rates and the form of information required for the fee application. | 1.3   | \$ 550 | \$ 715.00   |
| Williams, Gareth       | 10-May-12 | Review of fee application details to be included in monthly fee application.  | 1.0   | \$ 840 | \$ 840.00   |
| Brough, Robbie         | 11-May-12 | Monitoring adherence of time entries with the time recording requirements.  | 1.1   | \$ 405 | \$ 445.50   |

# EXHIBIT D4

## Arcapita Bank B.S.C. (c) Fee Application Preparation March 19, 2012 through September 17, 2013

| Name                | Date      | Description  | Hours | Rate   | Amount      |
|---------------------|-----------|--|-------|--------|-------------|
| Harrower, Andrew    | 11-May-12 | Review fee application details and request clarification from Antelope team members.   | 1.1   | \$ 550 | \$ 605.00   |
| Brough, Robbie      | 14-May-12 | Reviewing timesheet narratives and hours submitted to ensure compliance with Chapter 11 requirements and prepare the fee application.  | 1.9   | \$ 405 | \$ 769.50   |
| Harrower, Andrew    | 14-May-12 | Review of fee application details to be included in monthly fee application.   | 0.9   | \$ 550 | \$ 495.00   |
| Tatum, Pamela Renea | 14-May-12 | Draft various correspondences, through the day, to A. Harrower (KPMG-UK) regarding Arcapita fee statement and related items.   | 0.4   | \$ 305 | \$ 122.00   |
| Williams, Gareth    | 14-May-12 | Director review of the fee statement and reconciliation on an asset-by-asset basis.  | 0.4   | \$ 840 | \$ 336.00   |
| Harrower, Andrew    | 15-May-12 | Draft correspondences to KPMG member firms engaged to work on Real Estate assets, including notes on compliance with bankruptcy court requirements.  | 0.7   | \$ 550 | \$ 385.00   |
| Tatum, Pamela Renea | 15-May-12 | Draft various correspondences, through the day, to A. Harrower (KPMG-UK) regarding Arcapita fee statement and related items.   | 0.6   | \$ 305 | \$ 183.00   |
| Brough, Robbie      | 16-May-12 | Reviewing and analyzing timesheets submitted by the wider team to assess compliance with requirements of the US Courts, addressing compliance issues as necessary.   | 2.9   | \$ 405 | \$ 1,174.50 |
| Tatum, Pamela Renea | 16-May-12 | Review and revise the valuation time detail to adhere with the bankruptcy requirements.  | 2.9   | \$ 305 | \$ 884.50   |
| Tatum, Pamela Renea | 17-May-12 | Review and revise the valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants.             | 3.9   | \$ 305 | \$ 1,189.50 |
| Tatum, Pamela Renea | 17-May-12 | Review and revise the inter-firm agreement document provided by the UK.  | 0.5   | \$ 305 | \$ 152.50   |
| Tatum, Pamela Renea | 17-May-12 | Continue to review and revise the valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. | 3.6   | \$ 305 | \$ 1,098.00 |
| Brough, Robbie      | 18-May-12 | Analysis of member firm time and cost information to include in the first fee application.   | 1.2   | \$ 405 | \$ 486.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 18-May-12 | Continue to review and revise the April valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants.                              | 3.1   | \$ 305 | \$ 945.50   |
| Tatum, Pamela<br>Renea | 18-May-12 | Draft detailed correspondence to A. Harrower (KPMG UK) requesting clarification on time descriptions, including but not limited to use of acronyms, unclear information and incomplete meeting participants, to adhere and comply with bankruptcy requirements. | 0.3   | \$ 305 | \$ 91.50    |
| Brough, Robbie         | 22-May-12 | Analysis of KPMG UK and member firm time costs to include in the first fee application to the US court.   | 0.7   | \$ 405 | \$ 283.50   |
| Brough, Robbie         | 22-May-12 | Call regarding information supporting KPMG's April fee application with P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK).   | 1.4   | \$ 405 | \$ 567.00   |
| Brough, Robbie         | 22-May-12 | Preparation of time analysis and updating go-forward projections to reflect the changes.  | 2.8   | \$ 405 | \$ 1,134.00 |
| Harrower, Andrew       | 22-May-12 | Draft correspondence to wider team to set out feedback received on preparation of fee statement, as previously discussed with US based colleagues.  | 0.8   | \$ 550 | \$ 440.00   |
| Harrower, Andrew       | 22-May-12 | Call regarding information supporting KPMG's April fee application with P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK).   | 1.4   | \$ 550 | \$ 770.00   |
| Harrower, Andrew       | 22-May-12 | Reviewing international time cost and expense information received to date, checking compliance with our retention application including check that international teams are provided US procedures.   | 2.6   | \$ 550 | \$ 1,430.00 |
| Tatum, Pamela<br>Renea | 22-May-12 | Call regarding information supporting KPMG's April fee application with P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK).   | 1.4   | \$ 305 | \$ 427.00   |
| Brough, Robbie         | 23-May-12 | Preparation of go-forward fee projections by asset as requested by the company.   | 2.3   | \$ 405 | \$ 931.50   |
| Harrower, Andrew       | 23-May-12 | Review of fee application detail by asset, and updating the project go-forward projections accordingly.   | 1.2   | \$ 550 | \$ 660.00   |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>            | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------------|-------------|---|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea | 24-May-12   | Continue to review and revise the April valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Forward the file to the U.K. team for further information. | 3.6          | \$ 305      | \$ 1,098.00   |
| Brough, Robbie         | 25-May-12   | Review fee application details and request clarification from Antelope team members.  | 0.8          | \$ 405      | \$ 324.00     |
| Brough, Robbie         | 25-May-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 3.4          | \$ 405      | \$ 1,377.00   |
| Harrower, Andrew       | 28-May-12   | Review fee application details and request clarification from Antelope overseas team members.   | 1.2          | \$ 550      | \$ 660.00     |
| Harrower, Andrew       | 29-May-12   | Preparing the monthly fee application document in preparation for compliance regarding compensation in US court.  | 1.8          | \$ 550      | \$ 990.00     |
| Harrower, Andrew       | 29-May-12   | Reviewing and preparing documents in support of the fee application.  | 2.5          | \$ 550      | \$ 1,375.00   |
| Fletcher, David        | 30-May-12   | Review of international hours and rates for inclusion in the fee statement.   | 1.1          | \$ 950      | \$ 1,045.00   |
| Harrower, Andrew       | 30-May-12   | Reviewing and preparing documents in support of the fee application.  | 2.1          | \$ 550      | \$ 1,155.00   |
| Harrower, Andrew       | 31-May-12   | Analysis and review of fee information and time specific to KPMG Netherlands assistance; drafting correspondence regarding time and invoice information provided.   | 1.2          | \$ 550      | \$ 660.00     |
| Harrower, Andrew       | 31-May-12   | Drafting and sending follow up correspondence to request missing member firm time information.  | 1.2          | \$ 550      | \$ 660.00     |
| Harrower, Andrew       | 1-Jun-12    | Review of fee statement narratives for all KPMG UK team members to 30 April 2012 to ensure compliance with requirements of the Chapter 11 process, follow up emails regarding additional detail required.   | 3.6          | \$ 550      | \$ 1,980.00   |
| Tatum, Pamela<br>Renea | 6-Jun-12    | Review and revise the valuation time detail based on the comments received by A. Harrower (KPMG).   | 2.1          | \$ 305      | \$ 640.50     |
| Tatum, Pamela<br>Renea | 6-Jun-12    | Review the docket and the interim retention order filed.  | 0.3          | \$ 305      | \$ 91.50      |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>            | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------------|-------------|--|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea | 6-Jun-12    | Prepare the April fee statement which includes, adding professionals and updating the billing rates, to adhere with the bankruptcy court requirements.   | 1.1          | \$ 305      | \$ 335.50     |
| Tatum, Pamela<br>Renea | 7-Jun-12    | Review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Forward the file to the U.K. team for further information. | 1.1          | \$ 305      | \$ 335.50     |
| Tatum, Pamela<br>Renea | 8-Jun-12    | Continue to review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants.  | 0.8          | \$ 305      | \$ 244.00     |
| Brough, Robbie         | 11-Jun-12   | Prepare and update the May and June time analysis files to adhere with the bankruptcy court requirements.  | 3.3          | \$ 405      | \$ 1,336.50   |
| Tatum, Pamela<br>Renea | 11-Jun-12   | Continue to review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants.  | 3.6          | \$ 305      | \$ 1,098.00   |
| Brough, Robbie         | 12-Jun-12   | Continue to prepare and revise the May and June time analysis files to adhere with the bankruptcy court requirements.  | 3.2          | \$ 405      | \$ 1,296.00   |
| Tatum, Pamela<br>Renea | 12-Jun-12   | Review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Revised file provided by the UK team.                      | 3.4          | \$ 305      | \$ 1,037.00   |
| Brough, Robbie         | 13-Jun-12   | Continue to review and revise the May and June time analysis files to adhere to the bankruptcy court requirements.   | 0.7          | \$ 405      | \$ 283.50     |
| Brough, Robbie         | 13-Jun-12   | Conference call with R. Brough, A. Harrower and P. Tatum (all KPMG) to discuss the April fee statement and other bankruptcy related matters.   | 1.4          | \$ 405      | \$ 567.00     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|---|--------------|-------------|---------------|
| Harrower, Andrew    | 13-Jun-12   | Conference call with R. Brough, A. Harrower and P. Tatum (all KPMG) to discuss the April fee statement and other bankruptcy related matters.  | 1.4          | \$ 550      | \$ 770.00     |
| Tatum, Pamela Renea | 13-Jun-12   | Review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Revised file provided by the UK team. | 3.9          | \$ 305      | \$ 1,189.50   |
| Tatum, Pamela Renea | 13-Jun-12   | Continue to review and reconcile the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants.                           | 1.1          | \$ 305      | \$ 335.50     |
| Tatum, Pamela Renea | 13-Jun-12   | Review, revise and comment on the April valuation time detail based on the additional information received from the UK team. Return to A. Harrower in preparation for discussion regarding same.  | 1.7          | \$ 305      | \$ 518.50     |
| Brough, Robbie      | 14-Jun-12   | Conference call with R. Brought and A. Harrower (both KPMG) to discuss the April fee statement and other bankruptcy related matters.  | 1.4          | \$ 405      | \$ 567.00     |
| Brough, Robbie      | 14-Jun-12   | Continue to review and revise the May and June time analysis files to adhere to the bankruptcy court requirements.  | 1.5          | \$ 405      | \$ 607.50     |
| Brough, Robbie      | 14-Jun-12   | Verifying hours and confirming applicable rates of the KPMG member firms with the respective teams.   | 2.8          | \$ 405      | \$ 1,134.00   |
| Sellers, Monica     | 14-Jun-12   | Review fee statement data and respond with comments and revisions.  | 0.4          | \$ 550      | \$ 220.00     |
| Tatum, Pamela Renea | 14-Jun-12   | Conference call with R. Brough, A. Harrower and P. Tatum (all KPMG) to discuss the April fee statement and other bankruptcy related matters.  | 1.4          | \$ 305      | \$ 427.00     |
| Tatum, Pamela Renea | 14-Jun-12   | Additional follow-up and emails with the UK team regarding the April fee statement.   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela Renea | 14-Jun-12   | Review and revise the April valuation time detail based on the additional information received from the conference call with the UK team.   | 1.9          | \$ 305      | \$ 579.50     |
| Tatum, Pamela Renea | 14-Jun-12   | Review and revise the April U.S. teams time detail and incorporate into the UK's fee statement.   | 0.6          | \$ 305      | \$ 183.00     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>            | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------------|-------------|--|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea | 14-Jun-12   | Continue to prepare the April fee statement which includes, adding professionals and updating the billing rates, to adhere with the bankruptcy court requirements.   | 1.2          | \$ 305      | \$ 366.00     |
| Tatum, Pamela<br>Renea | 14-Jun-12   | Review the retention documents for information relating to the retainer which is to be applied to the first fee statement.   | 0.4          | \$ 305      | \$ 122.00     |
| Tatum, Pamela<br>Renea | 14-Jun-12   | Review and prepare the fee statement and related documents and forward to M. Sellers (KPMG) for review.  | 0.9          | \$ 305      | \$ 274.50     |
| Brough, Robbie         | 15-Jun-12   | Compile expense exhibit to be included in first monthly fee statement.   | 2.1          | \$ 405      | \$ 850.50     |
| Harrower, Andrew       | 15-Jun-12   | Conference call with S. Liu (Gibson Dunn) and P. Tatum (KPMG US) to discuss the April fee statement and other bankruptcy related matters.  | 0.4          | \$ 550      | \$ 220.00     |
| Harrower, Andrew       | 15-Jun-12   | Review and address emails related to member firm rates, hours and fees.  | 1.2          | \$ 550      | \$ 660.00     |
| Harrower, Andrew       | 15-Jun-12   | Initial drafting of narrative in support of the First KPMG Fee Application.  | 1.6          | \$ 550      | \$ 880.00     |
| Sellers, Monica        | 15-Jun-12   | Begin review of KPMG UK monthly fee statement.   | 0.9          | \$ 550      | \$ 495.00     |
| Tatum, Pamela<br>Renea | 15-Jun-12   | Review and revise the April valuation time (overseas team) detail based on the additional information received from the UK team.   | 1.3          | \$ 305      | \$ 396.50     |
| Tatum, Pamela<br>Renea | 15-Jun-12   | Conference call with S. Liu (Gibson Dunn) and A. Harrower (KPMG UK) to discuss the April fee statement and other bankruptcy related matters.   | 0.4          | \$ 305      | \$ 122.00     |
| Tatum, Pamela<br>Renea | 15-Jun-12   | Research and incorporate the billing rates for the overseas valuations team based on the additional information received from the UK team.   | 0.6          | \$ 305      | \$ 183.00     |
| Tatum, Pamela<br>Renea | 15-Jun-12   | Continue to review and revise the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Revised file provided by the UK team. | 3.2          | \$ 305      | \$ 976.00     |
| Sellers, Monica        | 16-Jun-12   | Review fee statement exhibits and provide revisions and comments.  | 1.6          | \$ 550      | \$ 880.00     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|--|--------------|-------------|---------------|
| Sellers, Monica     | 17-Jun-12   | Review April fee statement exhibits and provide revisions and comments.  | 1.7          | \$ 550      | \$ 935.00     |
| Brough, Robbie      | 18-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.  | 3.1          | \$ 405      | \$ 1,255.50   |
| Harrower, Andrew    | 18-Jun-12   | Call with P. Tatum (KPMG US) to discuss comments on the first UK fee statement.  | 0.3          | \$ 550      | \$ 165.00     |
| Harrower, Andrew    | 18-Jun-12   | Analysis of member firm hours, emails related to member firm time and proposed fees for preparation of fee statement.  | 1.6          | \$ 550      | \$ 880.00     |
| Harrower, Andrew    | 18-Jun-12   | Confirmation of retainer, analysis of alternative calculations, email to G. Williams (KPMG) confirming proposed fee application.   | 1.3          | \$ 550      | \$ 715.00     |
| Harrower, Andrew    | 18-Jun-12   | Continued drafting the narrative in support of the first fee application.  | 1.6          | \$ 550      | \$ 880.00     |
| Harrower, Andrew    | 18-Jun-12   | Review fee statement exhibits and supporting narrative, in particular exhibits C1 and C2 on business plan review and valuation methodology.  | 1.6          | \$ 550      | \$ 880.00     |
| Sellers, Monica     | 18-Jun-12   | Transmit communication to P. Tatum (KPMG) regarding approach to first monthly fee statement and go-forward procedures during finalization.   | 0.3          | \$ 550      | \$ 165.00     |
| Sellers, Monica     | 18-Jun-12   | Call with P. Tatum (KPMG) to discuss comments on the first UK fee statement.   | 0.3          | \$ 550      | \$ 165.00     |
| Tatum, Pamela Renea | 18-Jun-12   | Call with M. Sellers (KPMG) to discuss comments on the first UK fee statement.   | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela Renea | 18-Jun-12   | Call with A. Harrower (KPMG UK) to discuss comments on the first UK fee statement.   | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela Renea | 18-Jun-12   | Revise the first UK fee statement and clear comments provided by M. Sellers (KPMG).  | 1.1          | \$ 305      | \$ 335.50     |
| Tatum, Pamela Renea | 18-Jun-12   | Draft detailed questions and comments relating to the first UK fee statement and email to A. Harrower (KPMG UK) to review.   | 0.8          | \$ 305      | \$ 244.00     |
| Tatum, Pamela Renea | 18-Jun-12   | Continue to review and revise the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. | 0.9          | \$ 305      | \$ 274.50     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth    | 18-Jun-12   | Director review of monthly fee statement, expenses and supporting narrative.  | 1.2          | \$ 840      | \$ 1,008.00   |
| Brough, Robbie      | 19-Jun-12   | Call between P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK) to discuss second rounds of comments on the first UK fee statement.   | 0.5          | \$ 405      | \$ 202.50     |
| Brough, Robbie      | 19-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 2.9          | \$ 405      | \$ 1,174.50   |
| Harrower, Andrew    | 19-Jun-12   | Provide independence confirmations to new team members and also provide procedures required in U.S. Bankruptcy Court regarding compensation.  | 0.7          | \$ 550      | \$ 385.00     |
| Harrower, Andrew    | 19-Jun-12   | Call between P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK) to discuss second rounds of comments on the first UK fee statement.   | 0.5          | \$ 550      | \$ 275.00     |
| Harrower, Andrew    | 19-Jun-12   | Review of Willkie Farr comments and changes made to the fee application.  | 1.1          | \$ 550      | \$ 605.00     |
| Harrower, Andrew    | 19-Jun-12   | Final review and cross check of all time cost information, exhibits, summary tables and narrative in support of the first fee application prior to sending to Willkie Farr for review.  | 1.7          | \$ 550      | \$ 935.00     |
| Harrower, Andrew    | 19-Jun-12   | Analysis and drafting of narrative in support of the first KPMG fee application.  | 1.6          | \$ 550      | \$ 880.00     |
| Tatum, Pamela Renea | 19-Jun-12   | Revise the first UK fee statement based on comments and responses provided by A. Harrower (KPMG UK).  | 1.3          | \$ 305      | \$ 396.50     |
| Tatum, Pamela Renea | 19-Jun-12   | Format and provide the UK an example narrative to include with the fee statement.   | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela Renea | 19-Jun-12   | Call between P. Tatum (KPMG US), A. Harrower and R. Brough (both KPMG UK) to discuss second rounds of comments on the first UK fee statement.   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela Renea | 19-Jun-12   | Continue to review and revise the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Review, research, revise and comment on over 250 time entries dated May 4th through May 8th. | 3.1          | \$ 305      | \$ 945.50     |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 19-Jun-12 | Continue to review and revise the May valuation time detail to adhere and comply with bankruptcy requirements, including but not limited to, clarifying acronyms, editing unclear descriptions and missing meeting participants. Review, research, revise and comment on over 250 time entries dated May 4th through May 8th. | 1.3   | \$ 305 | \$ 396.50   |
| Tatum, Pamela<br>Renea | 19-Jun-12 | Draft questions on Poland and Czech's time descriptions and entries and forward to R. Brough (KPMG UK) for follow-up.   | 0.3   | \$ 305 | \$ 91.50    |
| Brough, Robbie         | 20-Jun-12 | Follow up on overseas KPMG member firms time to be included in monthly fee application and ensure it adheres with bankruptcy court requirements.  | 2.1   | \$ 405 | \$ 850.50   |
| Brough, Robbie         | 20-Jun-12 | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 3.6   | \$ 405 | \$ 1,458.00 |
| Harrower, Andrew       | 20-Jun-12 | Review and analyze and respond to emails related to member firm time to ultimately be included in monthly fee application.  | 0.9   | \$ 550 | \$ 495.00   |
| Harrower, Andrew       | 20-Jun-12 | Review the content of the fee application and key risk areas and arranging for the first fee application to be signed by D. Fletcher (KPMG).  | 1.1   | \$ 550 | \$ 605.00   |
| Harrower, Andrew       | 20-Jun-12 | Email correspondence with S. Liu (Gibson Dunn) regarding the fee application, considering feedback received, updating the fee application to reflect feedback received, email to S. Liu requesting submission of the fee application.   | 1.6   | \$ 550 | \$ 880.00   |
| Tatum, Pamela<br>Renea | 20-Jun-12 | Reconcile and incorporate UK's time, received and relating to the week of May 26th - 31th, into the consolidated workbook.  | 0.6   | \$ 305 | \$ 183.00   |
| Tatum, Pamela<br>Renea | 20-Jun-12 | Prepare time file and instructions and provide to C. Campbell (KPMG US) who will be assisting in the review.  | 0.5   | \$ 305 | \$ 152.50   |
| Tatum, Pamela<br>Renea | 20-Jun-12 | Follow up with R. Brough (KPMG UK) regarding the billing rates for the Italy member firm and update in the consolidated workbook accordingly.   | 0.2   | \$ 305 | \$ 61.00    |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>                | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------------|-------------|--|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Prepare cumulative reconciliation for all May time received to date and confirmed totals with R. Brough (KPMG UK).   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Revised rates for member firms based on additional information provided by UK.   | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Continue to review and revise over 150 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 9th.                      | 3.3          | \$ 305      | \$ 1,006.50   |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Update file with additional time provided by UK and send to C. Campbell (KPMG US).   | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Continue to review and revise over 140 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 10th.                     | 1.7          | \$ 305      | \$ 518.50     |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Continue to review and revise over 140 time entries in the valuation exhibits in May fee statement to adhere to bankruptcy requirements; time entries included detail dated between May 11th - May 13th. | 2.9          | \$ 305      | \$ 884.50     |
| Tatum, Pamela<br>Renea     | 20-Jun-12   | Review and revise over 38 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 14th.                                  | 0.8          | \$ 305      | \$ 244.00     |
| Brough, Robbie             | 21-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.  | 3.7          | \$ 405      | \$ 1,498.50   |
| Campbell, Celeste<br>Heath | 21-Jun-12   | Incorporate company name substitutions into Arcapita time detail as instructed.  | 1.0          | \$ 305      | \$ 305.00     |
| Campbell, Celeste<br>Heath | 21-Jun-12   | Review and revise Arcapita time detail in exhibits for compliance with SDNY bankruptcy reporting requirements.   | 3.9          | \$ 305      | \$ 1,189.50   |
| Campbell, Celeste<br>Heath | 21-Jun-12   | Provide comments to detail requiring further clarification.  | 1.1          | \$ 305      | \$ 335.50     |
| Harrower, Andrew           | 21-Jun-12   | Project analysis and emails related to member firm times, provide data and requests regarding required compliance with US Bankruptcy Court from a Section 330 standpoint.                                | 1.9          | \$ 550      | \$ 1,045.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>            | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------------|-------------|--|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea | 21-Jun-12   | Follow up with R. Brough (KPMG UK) regarding missing time May time descriptions.   | 0.1          | \$ 305      | \$ 30.50      |
| Tatum, Pamela<br>Renea | 21-Jun-12   | Update the Poland and Czech's time descriptions per the revisions provided.  | 0.6          | \$ 305      | \$ 183.00     |
| Tatum, Pamela<br>Renea | 21-Jun-12   | Continue to review and revise over 144 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 14th. | 3.9          | \$ 305      | \$ 1,189.50   |
| Tatum, Pamela<br>Renea | 21-Jun-12   | Prepare and send 5/1/12 through 5/13/12 time questions to R. Brough (KPMG UK) for review and resolution.   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela<br>Renea | 21-Jun-12   | Continue to review and revise over 130 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 15th. | 1.6          | \$ 305      | \$ 488.00     |
| Tatum, Pamela<br>Renea | 21-Jun-12   | Continue to review and revise over 190 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 16th. | 2.4          | \$ 305      | \$ 732.00     |
| Brough, Robbie         | 22-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.  | 3.4          | \$ 405      | \$ 1,377.00   |
| Tatum, Pamela<br>Renea | 22-Jun-12   | Review and revise over 170 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 17th.             | 3.9          | \$ 305      | \$ 1,189.50   |
| Tatum, Pamela<br>Renea | 22-Jun-12   | Continue to review and revise over 170 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 17th. | 0.4          | \$ 305      | \$ 122.00     |
| Tatum, Pamela<br>Renea | 23-Jun-12   | Review and revise over 170 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 18th.             | 2.8          | \$ 305      | \$ 854.00     |
| Tatum, Pamela<br>Renea | 24-Jun-12   | Review and revise over 180 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 21st.             | 2.1          | \$ 305      | \$ 640.50     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|---|--------------|-------------|---------------|
| Brough, Robbie      | 25-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 3.5          | \$ 405      | \$ 1,417.50   |
| Harrower, Andrew    | 25-Jun-12   | Reviewing KPMG Netherlands draft fee application exhibits including hours and fees, providing feedback to KPMG Netherlands to ensure compliance with Chapter 11 requirements.           | 1.2          | \$ 550      | \$ 660.00     |
| Harrower, Andrew    | 25-Jun-12   | Reviewing extensive feedback received from KPMG US on the May fee application, drafting responses to queries in respect of time and narratives provided.                                | 1.6          | \$ 550      | \$ 880.00     |
| Tatum, Pamela Renea | 25-Jun-12   | Review and revise over 120 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 22nd.                | 1.5          | \$ 305      | \$ 457.50     |
| Tatum, Pamela Renea | 25-Jun-12   | Review and revise over 167 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 23rd.                | 3.9          | \$ 305      | \$ 1,189.50   |
| Tatum, Pamela Renea | 25-Jun-12   | Continue to review and revise over 167 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 23rd.    | 0.3          | \$ 305      | \$ 91.50      |
| Tatum, Pamela Renea | 25-Jun-12   | Review and revise over 170 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 24th.                | 2.6          | \$ 305      | \$ 793.00     |
| Tatum, Pamela Renea | 25-Jun-12   | Review and revise over 125 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 25th.                | 1.2          | \$ 305      | \$ 366.00     |
| Brough, Robbie      | 26-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 3.1          | \$ 405      | \$ 1,255.50   |
| Harrower, Andrew    | 26-Jun-12   | Correspondence with new team members to provide necessary documentation and requirements, including compliance with the independence requirements set out in the retention application. | 0.7          | \$ 550      | \$ 385.00     |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew    | 26-Jun-12   | Reviewing KPMG US feedback on the May fee application and revise issues following feedback.  | 1.4          | \$ 550      | \$ 770.00     |
| Sellers, Monica     | 26-Jun-12   | Review initial details for the May monthly fee statement and provide comments and revisions.   | 2.7          | \$ 550      | \$ 1,485.00   |
| Tatum, Pamela Renea | 26-Jun-12   | Clear comments from R. Brough (KPMG UK) regarding the May 1st through 13th time detail.  | 1.8          | \$ 305      | \$ 549.00     |
| Tatum, Pamela Renea | 26-Jun-12   | Review and revise over 110 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 28th. | 1.5          | \$ 305      | \$ 457.50     |
| Tatum, Pamela Renea | 26-Jun-12   | Review and revise over 135 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 28th. | 1.7          | \$ 305      | \$ 518.50     |
| Tatum, Pamela Renea | 26-Jun-12   | Review and revise over 110 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 30th. | 2.1          | \$ 305      | \$ 640.50     |
| Tatum, Pamela Renea | 26-Jun-12   | Review and revise over 100 time entries in the valuation exhibit in May fee statement to adhere to bankruptcy requirements; time entries included detail dated May 31st. | 1.9          | \$ 305      | \$ 579.50     |
| Tatum, Pamela Renea | 26-Jun-12   | Review and document comments on the time incurred May 14th through May 31st prior to sending to R. Brough (KPMG UK) for review.  | 1.2          | \$ 305      | \$ 366.00     |
| Brough, Robbie      | 27-Jun-12   | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.  | 3.4          | \$ 405      | \$ 1,377.00   |
| Harrower, Andrew    | 27-Jun-12   | Review, amend and transmit of May fee application comments prepared by R. Brough (KPMG).   | 1.6          | \$ 550      | \$ 880.00     |
| Harrower, Andrew    | 27-Jun-12   | Preparation of time cost analysis for all team members to date including overseas firms.   | 2.1          | \$ 550      | \$ 1,155.00   |
| Harrower, Andrew    | 27-Jun-12   | Drafting and updating the May fee application narrative.   | 2.3          | \$ 550      | \$ 1,265.00   |
| Sellers, Monica     | 27-Jun-12   | Review revised exhibits prior to filing for compensation in bankruptcy court. Provide background information regarding billings in May fee statement.                    | 0.5          | \$ 550      | \$ 275.00     |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 27-Jun-12 | Clear comments from M. Sellers (KPMG US) regarding the May 1st through 13th time detail and forward open items to R. Brough (KPMG UK).  | 2.6   | \$ 305 | \$ 793.00   |
| Tatum, Pamela<br>Renea | 27-Jun-12 | Review the US May time detail for inclusion in the fee statement.   | 0.4   | \$ 305 | \$ 122.00   |
| Tatum, Pamela<br>Renea | 27-Jun-12 | Prepare the May fee statement which included updating exhibits with time details up through May 14th and incorporating information for 26 professionals including their levels and billing rates. | 1.2   | \$ 305 | \$ 366.00   |
| Brough, Robbie         | 28-Jun-12 | Review and reconcile detailed information to be included in monthly fee application to adhere with bankruptcy court requirements.   | 3.6   | \$ 405 | \$ 1,458.00 |
| Harrower, Andrew       | 28-Jun-12 | Preparing May expense submissions, review of all expenses, supporting information as it relates to inclusion in monthly fee application.  | 3.0   | \$ 550 | \$ 1,650.00 |
| Sellers, Monica        | 28-Jun-12 | Review last half of May's time details to be incorporated into exhibits for submission of fee application; provide comments and revisions and summary of review.                                  | 2.8   | \$ 550 | \$ 1,540.00 |
| Tatum, Pamela<br>Renea | 28-Jun-12 | Clear comments from R. Brough (KPMG UK) regarding the May 14th through 31st time detail and for to M. Sellers (KPMG US) for review.   | 2.8   | \$ 305 | \$ 854.00   |
| Tatum, Pamela<br>Renea | 28-Jun-12 | Review and comment on the UK May expense detail and return to R. Brough (KPMG UK) to revise.  | 2.4   | \$ 305 | \$ 732.00   |
| Tatum, Pamela<br>Renea | 28-Jun-12 | Clear initial comments from M. Sellers (KPMG US) regarding the May 14th through 31st time detail.   | 3.1   | \$ 305 | \$ 945.50   |
| Harrower, Andrew       | 29-Jun-12 | Review of US comments on the May fee application, drafting a response to US colleagues.   | 2.0   | \$ 550 | \$ 1,100.00 |
| Sellers, Monica        | 29-Jun-12 | Review communications regarding fee statement and provide comments.   | 0.3   | \$ 550 | \$ 165.00   |
| Tatum, Pamela<br>Renea | 29-Jun-12 | Clear remaining comments from M. Sellers (KPMG US) regarding the May 14th through 31st time detail and forward to A. Harrower (KPMG UK) to clear.   | 2.3   | \$ 305 | \$ 701.50   |
| Tatum, Pamela<br>Renea | 1-Jul-12  | Incorporate most recent information received from A. Harrower (KPMG UK) into monthly fee statement.   | 2.2   | \$ 305 | \$ 671.00   |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|--|--------------|-------------|---------------|
| Sellers, Monica     | 2-Jul-12    | Provide updated information for exhibits to be included in monthly fee statement following latest information received from A. Harrower (KPMG UK)  | 0.8          | \$ 550      | \$ 440.00     |
| Sellers, Monica     | 2-Jul-12    | Pull billing data and provide budgeting numbers for A. Harrower to provide to client per client's request.   | 0.3          | \$ 550      | \$ 165.00     |
| Tatum, Pamela Renea | 2-Jul-12    | Incorporate most recent information received from A. Harrower (KPMG UK) into monthly fee statement.  | 0.4          | \$ 305      | \$ 122.00     |
| Tatum, Pamela Renea | 2-Jul-12    | Prepare the category classifications in fee statement exhibits on the May 14th through 31st information received from A. Harrower (KPMG UK).   | 0.9          | \$ 305      | \$ 274.50     |
| Tatum, Pamela Renea | 2-Jul-12    | Review D. Fletcher's (KPMG UK) entries, for confidentiality purposes, based on additional information provided by A. Harrower (KPMG UK).   | 1.0          | \$ 305      | \$ 305.00     |
| Tatum, Pamela Renea | 2-Jul-12    | Prepare category classifications in fee statement exhibits on the May 1st through 13th information received from A. Harrower (KPMG UK).  | 1.4          | \$ 305      | \$ 427.00     |
| Tatum, Pamela Renea | 2-Jul-12    | Continue to prepare the May fee statement which includes adding new professionals data into fee statement along with inclusion of billing rates.   | 1.1          | \$ 305      | \$ 335.50     |
| Harrower, Andrew    | 3-Jul-12    | Final review of all time and expense narratives in support of the May fee application (including a review of hours and rates) ahead of circulating to Gibson Dunn and Willkie Farr for comments.     | 3.5          | \$ 550      | \$ 1,925.00   |
| Harrower, Andrew    | 3-Jul-12    | Research and analyze matters related to May expense claims submitted by team members to determine if the expenses met applicable criteria in the SDNY court, editing claims submission as necessary. | 3.8          | \$ 550      | \$ 2,090.00   |
| Tatum, Pamela Renea | 3-Jul-12    | Continue to prepare the May fee statement and provide to A. Harrower (KPMG UK) for final approval.   | 1.7          | \$ 305      | \$ 518.50     |
| Williams, Gareth    | 4-Jul-12    | Draft correspondence and supporting analysis to the Arcapita management team as requested, including an update on fees accrued, go forward projections and the forecast reporting timetable.         | 3.6          | \$ 840      | \$ 3,024.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate   | Amount      |
|---------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew    | 5-Jul-12  | Finalize the fee application (including signing) and arranging for the application to be filed by Gibson Dunn.  | 1.5   | \$ 550 | \$ 825.00   |
| Harrower, Andrew    | 5-Jul-12  | Considering and drafting email correspondence with R. Spiegel (Willkie Farr) and S. Liu (Gibson Dunn) regarding the second KPMG application, amending the narrative and other elements of the application as advised following receipt of feedback. | 3.5   | \$ 550 | \$ 1,925.00 |
| Tatum, Pamela Renea | 9-Jul-12  | Incorporate the UK office's June valuation details, for the time period 6/1/12 through 6/17/12, into exhibit of monthly fee statement.  | 0.9   | \$ 305 | \$ 274.50   |
| Harrower, Andrew    | 10-Jul-12 | Preliminary review of time, narratives and expenses in respect of the KPMG June fee application; sending relevant data to US colleagues for review.   | 2.1   | \$ 550 | \$ 1,155.00 |
| Tatum, Pamela Renea | 10-Jul-12 | Review the Overseas offices June valuation exhibit detail, for confidentiality purposes, prior to inclusion in monthly fee statement.   | 0.7   | \$ 305 | \$ 213.50   |
| Tatum, Pamela Renea | 10-Jul-12 | Prepare the valuation exhibit information dated June 1st for inclusion in the June fee statement.   | 1.7   | \$ 305 | \$ 518.50   |
| Tatum, Pamela Renea | 10-Jul-12 | Prepare the valuation exhibit details dated June 3rd - 6th for inclusion in the June fee statement.   | 1.6   | \$ 305 | \$ 488.00   |
| Tatum, Pamela Renea | 10-Jul-12 | Prepare the valuation exhibit details dated June 7th and 8th for inclusion in the June fee statement.   | 2.5   | \$ 305 | \$ 762.50   |
| Harrower, Andrew    | 11-Jul-12 | Comprehensive review of comments received from US colleagues on the May expenses, follow up queries and editing to ensure compliance with SDNY guidelines.  | 3.0   | \$ 550 | \$ 1,650.00 |
| Tatum, Pamela Renea | 11-Jul-12 | Review and prepare the June US Restructuring groups information, for confidentiality purposes, to be incorporated into monthly fee statement.   | 1.1   | \$ 305 | \$ 335.50   |
| Tatum, Pamela Renea | 11-Jul-12 | Review additional information received for the Overseas offices for confidentiality purposes; incorporate into monthly fee statement.   | 0.3   | \$ 305 | \$ 91.50    |
| Tatum, Pamela Renea | 11-Jul-12 | Prepare the valuation exhibit task descriptions dated June 11th for inclusion in the June fee statement.  | 1.7   | \$ 305 | \$ 518.50   |
| Tatum, Pamela Renea | 11-Jul-12 | Research and correspond with Debtors Counsel regarding the timing of the first interim application.   | 0.5   | \$ 305 | \$ 152.50   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b>            | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------------|-------------|---|--------------|-------------|---------------|
| Tatum, Pamela<br>Renea | 11-Jul-12   | Prepare the valuation exhibit task descriptions dated June 12th and 13th for inclusion in the June fee statement.   | 3.6          | \$ 305      | \$ 1,098.00   |
| Harrower, Andrew       | 12-Jul-12   | Manager review of comments provided by US colleagues on time costs and expenses for the first half of June, updating June time cost and expense files as necessary to address compliance and best practice issues identified. | 3.9          | \$ 550      | \$ 2,145.00   |
| Sellers, Monica        | 12-Jul-12   | Review communication received and discuss with P. Tatum (KPMG) fee statement and charges to be passed onto client in this month's fee statement.  | 0.7          | \$ 550      | \$ 385.00     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Prepare the valuation exhibit task descriptions dated June 14th and 15th for inclusion in the June fee statement.   | 2.5          | \$ 305      | \$ 762.50     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Prepare A. Harrower's information, based on additional task descriptions received, and include in fee statement exhibit.  | 0.2          | \$ 305      | \$ 61.00      |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Incorporate the UK office's June valuation details, for the time period 6/18/12 through 6/30/12, into exhibit of monthly fee statement.   | 0.7          | \$ 305      | \$ 213.50     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Prepare the valuation exhibit task descriptions dated June 18th and 19th for inclusion in the June fee statement.   | 2.4          | \$ 305      | \$ 732.00     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Research and provide results of research to A. Harrower (KPMG UK) regarding US Trustees' guidance around professionals' task descriptions allowable for compensation.   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Prepare the valuation exhibit task descriptions dated June 20th and 21st for inclusion in the June fee statement.   | 2.9          | \$ 305      | \$ 884.50     |
| Tatum, Pamela<br>Renea | 12-Jul-12   | Prepare task descriptions to be included in the valuation exhibits, dated 6/1/12 through 6/21/12.   | 1.8          | \$ 305      | \$ 549.00     |
| Harrower, Andrew       | 13-Jul-12   | Continue to review time costs for the first half of June, drafting and considering correspondence related to potential inclusion of support staff and other items to comply with SDNY requirements.                           | 3.5          | \$ 550      | \$ 1,925.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| Name                | Date      | Description  | Hours | Rate   | Amount      |
|---------------------|-----------|--|-------|--------|-------------|
| Sellers, Monica     | 13-Jul-12 | Provide updated information for exhibits to be included in monthly fee statement following latest information received from A. Harrower (KPMG UK) regarding June 1st through 21st time period. | 2.1   | \$ 550 | \$ 1,155.00 |
| Tatum, Pamela Renea | 13-Jul-12 | Prepare the valuation exhibit task descriptions dated June 24th and 28th for inclusion in the June fee statement.  | 3.8   | \$ 305 | \$ 1,159.00 |
| Tatum, Pamela Renea | 13-Jul-12 | Prepare the valuation exhibit task descriptions dated June 29th for inclusion in the June fee statement.   | 0.9   | \$ 305 | \$ 274.50   |
| Tatum, Pamela Renea | 13-Jul-12 | Review the April and May expenses revisions, provided by A. Harrower (KPMG UK), for confidentiality purposes.  | 1.1   | \$ 305 | \$ 335.50   |
| Sellers, Monica     | 16-Jul-12 | Provide updated information for exhibits to be included in monthly fee statement, prior to finalization.   | 1.2   | \$ 550 | \$ 660.00   |
| Tatum, Pamela Renea | 16-Jul-12 | Revise fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.   | 1.4   | \$ 305 | \$ 427.00   |
| Tatum, Pamela Renea | 16-Jul-12 | Prepare the June exhibits and related categories to include in the fee statement.  | 1.1   | \$ 305 | \$ 335.50   |
| Tatum, Pamela Renea | 16-Jul-12 | Prepare detailed correspondence to A. Harrower (KPMG UK) outlining June fee statement and provide fee statement for his review.  | 0.3   | \$ 305 | \$ 91.50    |
| Sellers, Monica     | 17-Jul-12 | Provide updated information for expense exhibit to be included in monthly fee statement, prior to finalization.  | 0.5   | \$ 550 | \$ 275.00   |
| Harrower, Andrew    | 18-Jul-12 | Review and revise details to be included in June fee statement in order to comply with the requirements of SDNY.   | 3.1   | \$ 550 | \$ 1,705.00 |
| Tatum, Pamela Renea | 18-Jul-12 | Revise fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.   | 0.6   | \$ 305 | \$ 183.00   |
| Tatum, Pamela Renea | 18-Jul-12 | Revise fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.   | 2.1   | \$ 305 | \$ 640.50   |

# EXHIBIT D4

## Arcapita Bank B.S.C. (c) Fee Application Preparation March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate   | Amount      |
|---------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew    | 19-Jul-12 | Continued initial review of time and supporting narratives for the second half of June including thorough check of expenses compared to court criteria for claiming expenses.   | 2.5   | \$ 550 | \$ 1,375.00 |
| Harrower, Andrew    | 19-Jul-12 | Final review and amendment of all June time prior to submission of the June fee application.  | 3.9   | \$ 550 | \$ 2,145.00 |
| Sellers, Monica     | 19-Jul-12 | Final review of fee statement and transmit approval to P. Tatum (KPMG).   | 0.5   | \$ 550 | \$ 275.00   |
| Tatum, Pamela Renea | 19-Jul-12 | Prepare the June fee statement which includes, adding professionals and updating the billing rates, to adhere with the bankruptcy court requirements.   | 2.2   | \$ 305 | \$ 671.00   |
| Tatum, Pamela Renea | 19-Jul-12 | Prepare analysis and forward to M. Sellers (KPMG US) along with the fee statement for review.   | 0.3   | \$ 305 | \$ 91.50    |
| Harrower, Andrew    | 20-Jul-12 | Final review and amendments to exhibits for the June fee application, submission of the signed June fee application.  | 2.6   | \$ 550 | \$ 1,430.00 |
| Harrower, Andrew    | 20-Jul-12 | Preparation of narrative for the June fee application, including emails to S. Liu (GDC) and amending the narrative and exhibits for feedback provided.  | 3.6   | \$ 550 | \$ 1,980.00 |
| Tatum, Pamela Renea | 20-Jul-12 | Revise fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.  | 0.6   | \$ 305 | \$ 183.00   |
| Harrower, Andrew    | 23-Jul-12 | Revise go-forward projections summarizing the expected delivery timetable of the reports to Arcapita and preparation of availability summary for meetings with Houlihan Lokey and other UCC representatives as requested. | 3.4   | \$ 550 | \$ 1,870.00 |
| Williams, Gareth    | 23-Jul-12 | Director review of detailed go forward projections to completion of valuations by asset, drafting feedback in response.   | 1.6   | \$ 840 | \$ 1,344.00 |
| Williams, Gareth    | 23-Jul-12 | Director review of go forward cost projections to completion, drafting correspondence related to projections in order to summarize the current position and brief Arcapita.   | 2.9   | \$ 840 | \$ 2,436.00 |
| Harrower, Andrew    | 24-Jul-12 | Revise go-forward projection of forecast costs to complete the engagement for all US Private Equity assets, by asset and by individual.   | 2.4   | \$ 550 | \$ 1,320.00 |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate   | Amount      |
|---------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew    | 24-Jul-12 | Revise go-forward projection of forecast costs to complete the engagement for all infrastructure assets, by asset and by individual.  | 2.6   | \$ 550 | \$ 1,430.00 |
| Tatum, Pamela Renea | 24-Jul-12 | Incorporate the UK office's July valuation details, for the time period 7/1/12 through 7/13/12 , into exhibit of monthly fee statement.   | 1.0   | \$ 305 | \$ 305.00   |
| Tatum, Pamela Renea | 24-Jul-12 | Prepare the July valuation exhibits in the fee statement; including detail dated July 2nd, 3rd, 4th and 5th.  | 2.7   | \$ 305 | \$ 823.50   |
| Harrower, Andrew    | 25-Jul-12 | Revise go-forward projection of forecast costs to complete the engagement for all Real Estate assets, by asset and by individual.   | 2.5   | \$ 550 | \$ 1,375.00 |
| Harrower, Andrew    | 25-Jul-12 | Initial review of all fee and expense data from 1 July to 13 July including hours and supporting narrative to ensure the correct level of detail has been presented to meet Chapter 11 requirements.  | 2.6   | \$ 550 | \$ 1,430.00 |
| Tatum, Pamela Renea | 25-Jul-12 | Update the July time detail, which included adding professionals and updating the billing rates.  | 0.4   | \$ 305 | \$ 122.00   |
| Tatum, Pamela Renea | 25-Jul-12 | Prepare detailed correspondence to A. Harrower (KPMG UK) outlining the information required for completing the interim application and forward along with related documents and district information. | 0.6   | \$ 305 | \$ 183.00   |
| Tatum, Pamela Renea | 25-Jul-12 | Incorporate the Overseas offices July valuation exhibit task descriptions in monthly fee statement.   | 0.3   | \$ 305 | \$ 91.50    |
| Tatum, Pamela Renea | 25-Jul-12 | Prepare the valuation exhibits in July fee statement; including information for the Overseas offices.   | 0.5   | \$ 305 | \$ 152.50   |
| Tatum, Pamela Renea | 25-Jul-12 | Prepare the July valuation exhibits in the fee statement; including detail dated July 6th, 9th and 10th.  | 2.7   | \$ 305 | \$ 823.50   |
| Tatum, Pamela Renea | 25-Jul-12 | Prepare the July valuation exhibits in the fee statement; including detail dated July 11th, 12th and 13th.  | 1.4   | \$ 305 | \$ 427.00   |
| Harrower, Andrew    | 26-Jul-12 | Initial drafting of the narrative in support of the interim application and request for 20% holdback; draft correspondence to UK team related to the 20% holdback application.                        | 2.1   | \$ 550 | \$ 1,155.00 |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| <b>Name</b>         | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|---------------------|-------------|--|--------------|-------------|---------------|
| Harrower, Andrew    | 26-Jul-12   | Analyze and prepare time analysis in support of member firm time accrued by US tax colleagues assisting on the Arcapita real estate valuation reports; drafting correspondence related to overseas analysis. | 3.0          | \$ 550      | \$ 1,650.00   |
| Tatum, Pamela Renea | 8-Aug-12    | Review the July task descriptions, for confidentiality purposes, including detail dated July 16th through July 23rd.   | 3.6          | \$ 305      | \$ 1,098.00   |
| Tatum, Pamela Renea | 8-Aug-12    | Review the July task descriptions, for confidentiality purposes, including detail dated July 24th through July 31st.   | 1.7          | \$ 305      | \$ 518.50     |
| Tatum, Pamela Renea | 8-Aug-12    | Compiling the Overseas offices' services in the valuation exhibit in July fee statement.   | 1.0          | \$ 305      | \$ 305.00     |
| Sellers, Monica     | 9-Aug-12    | Transmit communication to P. Tatum (KPMG) regarding upcoming fee application and timing of same.   | 0.2          | \$ 550      | \$ 110.00     |
| Sellers, Monica     | 9-Aug-12    | Include July fee statement details into draft fee statement.   | 0.3          | \$ 550      | \$ 165.00     |
| Tatum, Pamela Renea | 9-Aug-12    | Compiling additional valuation exhibit task descriptions received and incorporate into the July fee statement.   | 2.8          | \$ 305      | \$ 854.00     |
| Tatum, Pamela Renea | 9-Aug-12    | Compile the valuation exhibit details by categories and incorporate into the July fee statement based on previous inquiries to the Director.   | 0.5          | \$ 305      | \$ 152.50     |
| Tatum, Pamela Renea | 9-Aug-12    | Compiling the valuation exhibit detail in July fee statement; including detail dated July 1st through 13th.  | 3.1          | \$ 305      | \$ 945.50     |
| Tatum, Pamela Renea | 9-Aug-12    | Preparing the valuation exhibit in July fee statement.   | 0.4          | \$ 305      | \$ 122.00     |
| Tatum, Pamela Renea | 9-Aug-12    | Compiling the valuation exhibit detail in July fee statement; including detail dated July 16th through 31th.   | 1.6          | \$ 305      | \$ 488.00     |
| Tatum, Pamela Renea | 9-Aug-12    | Compiling the valuation exhibit in July fee statement; including information for the U.S. Restructuring team.  | 0.7          | \$ 305      | \$ 213.50     |
| Tatum, Pamela Renea | 9-Aug-12    | Prepare the July fee statement which includes, adding professionals and updating the billing rates.  | 0.8          | \$ 305      | \$ 244.00     |
| Sellers, Monica     | 10-Aug-12   | Incorporate additional task descriptions into statement prior to finalization.   | 2.2          | \$ 550      | \$ 1,210.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                   | Date      | Description  | Hours | Rate   | Amount      |
|------------------------|-----------|--|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 10-Aug-12 | Prepare the first interim fee application for the period of March 19, 2012 through July 31, 2012.  | 1.8   | \$ 305 | \$ 549.00   |
| Tatum, Pamela<br>Renea | 10-Aug-12 | Prepare the Consolidated Exhibits related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.               | 1.5   | \$ 305 | \$ 457.50   |
| Sellers, Monica        | 13-Aug-12 | Incorporate additional UK task details into July fee statement.  | 1.9   | \$ 550 | \$ 1,045.00 |
| Tatum, Pamela<br>Renea | 13-Aug-12 | Continue to prepare fee statement exhibits, and forward final draft of fee statement to A. Harrower (KPMG UK).                                       | 2.7   | \$ 305 | \$ 823.50   |
| Sellers, Monica        | 14-Aug-12 | Review emails and documentation regarding inclusion of details in interim fee application.   | 0.2   | \$ 550 | \$ 110.00   |
| Sellers, Monica        | 14-Aug-12 | Provide final review of required exhibits, narrative and certification to ensure all required information is included in interim UK fee application. | 0.6   | \$ 550 | \$ 330.00   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Various correspondence with A. Harrower (KPMG UK) and M. Sellers (KPMG US) regarding filing of the July fee statement.                               | 0.5   | \$ 305 | \$ 152.50   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Compiling the valuation exhibit detail in July fee statement; including detail dated July 16th through 31th.   | 0.9   | \$ 305 | \$ 274.50   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Finalize the draft interim application and forward to M. Sellers (KPMG) for review.  | 1.4   | \$ 305 | \$ 427.00   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Incorporate most recent information, relating to the interim fee application, to be included in narrative and certification.                         | 0.5   | \$ 305 | \$ 152.50   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Various correspondence with Debtors Counsel regarding the filing of the July fee statement and first interim application.                            | 0.4   | \$ 305 | \$ 122.00   |
| Tatum, Pamela<br>Renea | 14-Aug-12 | Finalize the draft July fee statement and forward to A. Harrower (KPMG UK).  | 0.6   | \$ 305 | \$ 183.00   |
| Harrower, Andrew       | 20-Aug-12 | Include expense information for July and August to date, include required information per guidelines and SDNY requirements.                          | 2.9   | \$ 550 | \$ 1,595.00 |
| Harrower, Andrew       | 21-Aug-12 | Compiling July and August to date expense claims in order to submit information with the July fee application  | 2.0   | \$ 550 | \$ 1,100.00 |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
 Fee Application Preparation  
 March 19, 2012 through September 17, 2013

| Name                   | Date      | Description  | Hours | Rate   | Amount      |
|------------------------|-----------|--|-------|--------|-------------|
| Harrower, Andrew       | 29-Aug-12 | Initial review of August fee application narratives, follow up queries as required to clarify missing information or to comply with SDNY guidelines  | 2.8   | \$ 550 | \$ 1,540.00 |
| Harrower, Andrew       | 30-Aug-12 | Initial draft of narrative in support of the August fee application, correspondence with Willkie Farr regarding quantum of fees applied for and treatment of advisor discussion time.                        | 2.5   | \$ 550 | \$ 1,375.00 |
| Harrower, Andrew       | 30-Aug-12 | Continued to review of August fee application detail and draft follow up queries as required to clarify missing information or to comply with SDNY guidelines.   | 2.2   | \$ 550 | \$ 1,210.00 |
| Harrower, Andrew       | 3-Sep-12  | Review of correspondence from Willkie Farr related to filing of the interim fee application narrative, amending and returning the interim fee application with further proposed narrative revisions.         | 2.1   | \$ 550 | \$ 1,155.00 |
| Harrower, Andrew       | 3-Sep-12  | Drafting and reviewing correspondence to Willkie Farr related to the filing of the KPMG first interim fee application, undertaking financial analysis in support of the interim fee application.             | 2.9   | \$ 550 | \$ 1,595.00 |
| Harrower, Andrew       | 4-Sep-12  | Further review of correspondence from Willkie Farr related to filing of the interim fee application narrative, amending and returning the interim fee application with further proposed narrative revisions. | 3.4   | \$ 550 | \$ 1,870.00 |
| Tatum, Pamela<br>Renea | 10-Sep-12 | Compile the valuation exhibits' task descriptions and incorporate into the August fee statement.   | 3.3   | \$ 305 | \$ 1,006.50 |
| Harrower, Andrew       | 11-Sep-12 | Reviewing comments provided by P. Tatum (KPMG) on fee narratives to 17 August; updating narratives as required in order to comply with SDNY guidelines.  | 2.1   | \$ 550 | \$ 1,155.00 |
| Tatum, Pamela<br>Renea | 11-Sep-12 | Continue to compile the valuation exhibits' task description and incorporate into the August fee statement.  | 1.8   | \$ 305 | \$ 549.00   |
| Harrower, Andrew       | 12-Sep-12 | Initial review and revision of hours and narratives from 18 August to 31 August to check SDNY compliance, to include in the Fifth KPMG fee application; drafting related correspondence.                     | 2.9   | \$ 550 | \$ 1,595.00 |
| Tatum, Pamela<br>Renea | 12-Sep-12 | Compile additional valuation exhibits' task descriptions received and incorporate into the August fee statement.   | 3.8   | \$ 305 | \$ 1,159.00 |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 13-Sep-12 | Compile the expense exhibits' task descriptions and incorporate into the August fee statement.  | 1.4   | \$ 305 | \$ 427.00   |
| Tatum, Pamela<br>Renea | 13-Sep-12 | Prepare the expense exhibits and incorporate into the August fee statement.   | 0.6   | \$ 305 | \$ 183.00   |
| Sellers, Monica        | 14-Sep-12 | Include additional data into exhibits for August fee statement.   | 0.8   | \$ 550 | \$ 440.00   |
| Tatum, Pamela<br>Renea | 14-Sep-12 | Prepare the valuation exhibits for the August fee statement and forward to Manager for review.  | 2.7   | \$ 305 | \$ 823.50   |
| Tatum, Pamela<br>Renea | 14-Sep-12 | Incorporate most recent task descriptions received into the August fee statement exhibits.  | 0.7   | \$ 305 | \$ 213.50   |
| Harrower, Andrew       | 17-Sep-12 | Preparation of the Fourth and Fifth fee application narratives; Drafting correspondence to Willkie Farr related to the Fourth and Fifth fee application narrative.  | 3.5   | \$ 550 | \$ 1,925.00 |
| Harrower, Andrew       | 17-Sep-12 | Final preparation of data supporting the Fourth and Fifth fee applications prior to submission to Willkie Farr for final review, updating individual time narratives to meet SDNY guidelines as required. | 3.5   | \$ 550 | \$ 1,925.00 |
| Sellers, Monica        | 17-Sep-12 | Revise fee statement with most recent information received, prior to finalization.  | 2.1   | \$ 550 | \$ 1,155.00 |
| Sellers, Monica        | 18-Sep-12 | Include most recent data into various exhibits within fee statement.  | 0.7   | \$ 550 | \$ 385.00   |
| Tatum, Pamela<br>Renea | 18-Sep-12 | Compiling August fee statement, with most recent task descriptions received, to include new data and update fee statement exhibits.   | 2.6   | \$ 305 | \$ 793.00   |
| Tatum, Pamela<br>Renea | 18-Sep-12 | Prepare the valuation exhibits for the August fee statement and forward to UK Manager for review.   | 0.8   | \$ 305 | \$ 244.00   |
| Fletcher, David        | 20-Sep-12 | Partner review of the draft Fourth and Fifth KPMG valuation fee applications and supporting narratives, providing written feedback on the applications.   | 1.0   | \$ 950 | \$ 950.00   |
| Fletcher, David        | 20-Sep-12 | Final review of the Fourth and Fifth fee applications prior to submission, signing the fee applications ready for submission.   | 1.0   | \$ 950 | \$ 950.00   |
| Harrower, Andrew       | 20-Sep-12 | Review of feedback from Willkie Farr on the Fourth and Fifth fee application narrative and supporting data, processing final adjustments to the applications, finalizing and submitting the applications. | 3.5   | \$ 550 | \$ 1,925.00 |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| Name                | Date      | Description  | Hours | Rate   | Amount      |
|---------------------|-----------|--|-------|--------|-------------|
| Williams, Gareth    | 20-Sep-12 | Director review of Fourth and Fifth fee applications and supporting narrative, drafting written feedback on applications.  | 1.0   | \$ 840 | \$ 840.00   |
| Harrower, Andrew    | 25-Sep-12 | Initial review of time data accrued from September 1 to September 14 in order to start preparing the Sixth fee application; initial revisions to narratives to ensure SDNY compliance, drafting correspondence to US member firm related to Sixth fee application. | 3.7   | \$ 550 | \$ 2,035.00 |
| Tatum, Pamela Renea | 4-Oct-12  | Compiling September fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.  | 2.7   | \$ 305 | \$ 823.50   |
| Harrower, Andrew    | 5-Oct-12  | Drafting hold harmless and authority to release letters in order to provide KPMG valuation reports to potential new DIP finance providers.   | 1.3   | \$ 550 | \$ 715.00   |
| Tatum, Pamela Renea | 5-Oct-12  | Continue compiling September fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.   | 1.9   | \$ 305 | \$ 579.50   |
| Tatum, Pamela Renea | 8-Oct-12  | Continue compiling September fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.   | 0.8   | \$ 305 | \$ 244.00   |
| Tatum, Pamela Renea | 9-Oct-12  | Prepare the September fee statement and incorporate most recent task descriptions received into the exhibits.  | 0.9   | \$ 305 | \$ 274.50   |
| Harrower, Andrew    | 10-Oct-12 | Initial draft of narrative in support of the sixth KPMG fee application.   | 1.5   | \$ 550 | \$ 825.00   |
| Tatum, Pamela Renea | 10-Oct-12 | Continue to prepare the September fee statement and incorporate most recent task descriptions received into the exhibits.  | 0.5   | \$ 305 | \$ 152.50   |
| Harrower, Andrew    | 11-Oct-12 | Analyzing and preparing a summary of the fees and expenses incurred to date to share with the Arcapita management team.  | 2.5   | \$ 550 | \$ 1,375.00 |
| Tatum, Pamela Renea | 11-Oct-12 | Prepare the September fee statement and related documents and forward to the Manager for approval.   | 1.2   | \$ 305 | \$ 366.00   |
| Sellers, Monica     | 17-Oct-12 | Incorporate most recent information into monthly fee application prior to its finalization.  | 0.4   | \$ 550 | \$ 220.00   |
| Tatum, Pamela Renea | 18-Oct-12 | Prepare the expense exhibit and forward the September fee statement to A. Harrower (KPMG UK) for review.   | 0.7   | \$ 305 | \$ 213.50   |

# EXHIBIT D4

## Arcapita Bank B.S.C. (c) Fee Application Preparation March 19, 2012 through September 17, 2013

| Name                | Date      | Description   | Hours | Rate   | Amount      |
|---------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew    | 19-Oct-12 | Review of September fee application data, further preparation of fee application data in order to comply with SDNY guidelines.                | 2.8   | \$ 550 | \$ 1,540.00 |
| Harrower, Andrew    | 19-Oct-12 | Final review of sixth fee application narrative; submission of narrative to GDC for review and updating narrative based on feedback provided. | 2.1   | \$ 550 | \$ 1,155.00 |
| Harrower, Andrew    | 19-Oct-12 | Finalization of the September fee statement hours and narratives and submission of fee statement to GDC for filing with the SDNY.             | 2.4   | \$ 550 | \$ 1,320.00 |
| Sellers, Monica     | 19-Oct-12 | Incorporate most recent information into fee application prior to its finalization.   | 0.2   | \$ 550 | \$ 110.00   |
| Harrower, Andrew    | 1-Nov-12  | Drafting hold harmless and authority to release letters in order to provide KPMG valuation reports to potential new DIP finance providers.    | 0.9   | \$ 550 | \$ 495.00   |
| Harrower, Andrew    | 12-Nov-12 | Reviewing billing detail for inclusion in the seventh fee application   | 2.5   | \$ 550 | \$ 1,375.00 |
| Tatum, Pamela Renea | 12-Nov-12 | Compiling October fee statement with most recent task descriptions received, to include new data and update fee statement exhibits.           | 1.4   | \$ 305 | \$ 427.00   |
| Tatum, Pamela Renea | 12-Nov-12 | Prepare the October fee statement and related documents and forward to the Manager for review.  | 0.7   | \$ 305 | \$ 213.50   |
| Sellers, Monica     | 14-Nov-12 | Revise fee statement with most recent information received.   | 0.2   | \$ 550 | \$ 110.00   |
| Harrower, Andrew    | 15-Nov-12 | Reviewing billing detail for inclusion in the seventh fee application.  | 1.9   | \$ 550 | \$ 1,045.00 |
| Tatum, Pamela Renea | 15-Nov-12 | Continue to incorporate information received into the October fee statement exhibits and forward to Manager for final review.                 | 0.8   | \$ 305 | \$ 244.00   |
| Harrower, Andrew    | 16-Nov-12 | Draft Seventh fee application supporting narrative and incorporate final numbers in to the narrative, review of exhibits                      | 2.1   | \$ 550 | \$ 1,155.00 |
| Sellers, Monica     | 16-Nov-12 | Incorporate most recent details received into fee statement.  | 0.4   | \$ 550 | \$ 220.00   |
| Tatum, Pamela Renea | 16-Nov-12 | Prepare Consolidated Exhibits for the period July 1, 2012 through October 31, 2012.   | 0.9   | \$ 305 | \$ 274.50   |
| Tatum, Pamela Renea | 16-Nov-12 | Prepare the Second Interim fee application for the period of July 1, 2012 through October 31, 2012.   | 1.0   | \$ 305 | \$ 305.00   |

# EXHIBIT D4

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| Name                   | Date      | Description   | Hours | Rate   | Amount      |
|------------------------|-----------|---|-------|--------|-------------|
| Tatum, Pamela<br>Renea | 16-Nov-12 | Finalize the Second Interim fee application for the period of July 1, 2012 through October 31, 2012 and forward to the UK Manager to file.              | 0.3   | \$ 305 | \$ 91.50    |
| Harrower, Andrew       | 20-Nov-12 | Updating the seventh fee application narratives following feedback from GDC, finalizing and submitting the consolidated seventh fee application.        | 2.7   | \$ 550 | \$ 1,485.00 |
| Harrower, Andrew       | 20-Nov-12 | Emails to GDC regarding the seventh KPMG fee application.   | 0.9   | \$ 550 | \$ 495.00   |
| Harrower, Andrew       | 20-Nov-12 | Initial review of time and supporting UK time entries for the second interim KPMG fee application.  | 2.2   | \$ 550 | \$ 1,210.00 |
| Harrower, Andrew       | 21-Nov-12 | Initial review of consolidated UK and US time in the second interim fee application, updating narratives where necessary.                               | 2.1   | \$ 550 | \$ 1,155.00 |
| Harrower, Andrew       | 23-Nov-12 | Draft second interim fee application supporting narrative and incorporate final numbers in to the narrative, review of exhibits                         | 2.6   | \$ 550 | \$ 1,430.00 |
| Harrower, Andrew       | 27-Nov-12 | Updating the second interim fee application narratives following feedback from GDC, finalizing and submitting the consolidated seventh fee application. | 2.2   | \$ 550 | \$ 1,210.00 |
| Harrower, Andrew       | 27-Nov-12 | Emails to GDC regarding the second KPMG interim fee application.  | 0.9   | \$ 550 | \$ 495.00   |
| Harrower, Andrew       | 15-Apr-13 | Initial review of time and supporting UK time entries for the eighth KPMG fee application.  | 1.8   | \$ 550 | \$ 990.00   |
| Harrower, Andrew       | 16-Apr-13 | Draft eighth fee application supporting narrative and incorporate final numbers in to the narrative, review of exhibits                                 | 2.5   | \$ 550 | \$ 1,375.00 |
| Harrower, Andrew       | 22-Apr-13 | Revise eighth fee application supporting narrative following emails from GDC, finalise and submit eighth fee application                                | 1.5   | \$ 550 | \$ 825.00   |
| Harrower, Andrew       | 15-Apr-13 | Initial review of time and supporting UK time entries for the third interim KPMG fee application.   | 1.9   | \$ 550 | \$ 1,045.00 |
| Harrower, Andrew       | 17-Apr-13 | Draft third interim fee application supporting narrative, review of exhibits  | 2.3   | \$ 550 | \$ 1,265.00 |
| Harrower, Andrew       | 22-Apr-13 | Revise third interim fee application supporting narrative following emails from GDC, finalise and submit third interim fee application                  | 1.4   | \$ 550 | \$ 770.00   |

**EXHIBIT D4**

Arcapita Bank B.S.C. (c)  
Fee Application Preparation  
March 19, 2012 through September 17, 2013

| <b>Name</b> | <b>Date</b> | <b>Description</b>                       | <b>Hours</b>        | <b>Rate</b> | <b>Amount</b>            |
|-------------|-------------|--|---------------------|-------------|--------------------------|
|             |             | <b>Total Fee Application Preparation</b> | <b><u>604.0</u></b> |             | <b><u>264,981.00</u></b> |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Lawrence, Jason  | 2-Jul-12    | Director review of Gibson, Dunn & Crutcher (GDC) comments on proposed draft hold harmless letters for the release of our reports to the Unsecured Creditors Committee (UCC), Joint Provisional Liquidators (JPL's), Equity and Debtor-in-possession (DIP) providers. | 2.5          | \$ 840      | \$ 2,100.00   |
| Lawrence, Jason  | 3-Jul-12    | Call with C. Millet (GDC) to discuss company review comments on proposed hold harmless letters.  | 1.1          | \$ 840      | \$ 924.00     |
| Lawrence, Jason  | 3-Jul-12    | Review of further comments received on proposed hold harmless letters for Unsecured Creditors Committee (UCC).   | 2.7          | \$ 840      | \$ 2,268.00   |
| Lawrence, Jason  | 4-Jul-12    | Call with Milbank to discuss Unsecured Creditors Committee (UCC) review comments on proposed hold harmless letters.  | 0.2          | \$ 840      | \$ 168.00     |
| Lawrence, Jason  | 5-Jul-12    | Call with C. Millet (GDC) to discuss company and Milbank review comments on proposed hold harmless letters.  | 1            | \$ 840      | \$ 840.00     |
| Lawrence, Jason  | 11-Jul-12   | Review and amend UCC hold harmless letters to reflect Company and advisor comments.  | 1            | \$ 840      | \$ 840.00     |
| Lawrence, Jason  | 11-Jul-12   | Review Company and UCC advisor comments on proposed indemnity amendments to the KPMG order and agree KPMG position with internal counsel.  | 2.7          | \$ 840      | \$ 2,268.00   |
| Williams, Gareth | 12-Jul-12   | Call with A. Reddy (Houlihan Lokey) regarding hold harmless letters and progress.  | 0.8          | \$ 840      | \$ 672.00     |
| Lawrence, Jason  | 12-Jul-12   | Review and amend Joint Provisional Liquidator hold harmless letters to reflect Company and advisor comments.   | 1.2          | \$ 840      | \$ 1,008.00   |
| Lawrence, Jason  | 13-Jul-12   | Review and amend Debtor-in-possession (DIP) provider hold harmless letters to reflect Company and advisor comments.  | 2.7          | \$ 840      | \$ 2,268.00   |
| Yakovlev, Vitaly | 17-Jul-12   | Updating the Varel valuation report in order to address the questions and issues raised by advisors to the UCC, including further analysis and drafting explanations.  | 3.5          | \$ 550      | \$ 1,925.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Williams, Gareth | 19-Jul-12   | Discussions with confidential potential investor and Rothschild regarding reports to Debtor-in-possession (DIP), Houlihan Lokey (HL) and Zolfo Cooper (ZC).                            | 1.1          | \$ 840      | \$ 924.00     |
| Lawrence, Jason  | 23-Jul-12   | Internal clearance and preparation of hold harmless letters for release of valuation Reports to potential equity providers.  | 1            | \$ 840      | \$ 840.00     |
| Williams, Gareth | 24-Jul-12   | Review of changes to hold harmless letters proposed by a potential investor (confidential), updating the hold harmless letter and reissuing.   | 0.7          | \$ 840      | \$ 588.00     |
| Williams, Gareth | 24-Jul-12   | Correspondence with Houlihan Lokey (HL) and Zolfo Cooper (ZC) in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets.     | 0.8          | \$ 840      | \$ 672.00     |
| Lawrence, Jason  | 24-Jul-12   | Amendment of authority to release letter and obtaining authorization from Arcapita.  | 3.9          | \$ 840      | \$ 3,276.00   |
| Lawrence, Jason  | 25-Jul-12   | Preparation of multiple hold harmless letters for release of valuation Reports to potential equity providers (vital to release reports in order to raise further investment).          | 3.7          | \$ 840      | \$ 3,108.00   |
| Williams, Gareth | 26-Jul-12   | Review of and response to emails regarding hold harmless and advisor discussions.  | 1.6          | \$ 840      | \$ 1,344.00   |
| Lawrence, Jason  | 27-Jul-12   | Continue preparation of multiple hold harmless letters for release of valuation Reports to potential equity providers (vital to release reports in order to raise further investment). | 2.4          | \$ 840      | \$ 2,016.00   |
| Lawrence, Jason  | 30-Jul-12   | Preparation of additional hold harmless letters to release our reports to potential equity providers.  | 2.1          | \$ 840      | \$ 1,764.00   |
| Lawrence, Jason  | 1-Aug-12    | Preparation of additional hold harmless letters to release our reports to potential DIP and Equity providers.  | 1.7          | \$ 840      | \$ 1,428.00   |
| Lawrence, Jason  | 3-Aug-12    | Discussion with internal risk and legal counsel regarding confidential potential investor proposed amendments to hold harmless letters.  | 1            | \$ 840      | \$ 840.00     |
| Williams, Gareth | 6-Aug-12    | Drafting an email update to the company in respect of outstanding report updates following advisor discussions to date.  | 1            | \$ 840      | \$ 840.00     |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate   | Amount      |
|------------------|-----------|--|-------|--------|-------------|
| Lawrence, Jason  | 6-Aug-12  | Preparation of five company letters requesting authority to release KPMG reports under hold harmless agreements, for potential DIP and Equity providers detailed under addendum 4 & 5 (organization details confidential). | 2.4   | \$ 840 | \$ 2,016.00 |
| Williams, Gareth | 7-Aug-12  | Drafting of email correspondence to Rothschild regarding expectations on timing to complete all advisor discussions and deal with remaining queries.   | 0.2   | \$ 840 | \$ 168.00   |
| Lawrence, Jason  | 7-Aug-12  | Drafting, finalizing and submitting a letter of variation to Arcapita requesting authority to release the KPMG reports to potential DIP and Equity providers for 2 potential DIP and equity providers.                     | 1.1   | \$ 840 | \$ 924.00   |
| Lawrence, Jason  | 8-Aug-12  | Drafting, finalizing and submitting a letter of variation to Arcapita requesting authority to release the KPMG reports to potential DIP and Equity providers for 2 further potential DIP and equity providers.             | 1     | \$ 840 | \$ 840.00   |
| Williams, Gareth | 8-Aug-12  | Review and confirmation of waterfall queries from Rothschild.  | 1.9   | \$ 840 | \$ 1,596.00 |
| Lawrence, Jason  | 9-Aug-12  | Finalizing third party release letters and reviewing executed copies received from potential DIP and Equity providers from 3 confidential organizations.   | 1.4   | \$ 840 | \$ 1,176.00 |
| Lawrence, Jason  | 9-Aug-12  | Drafting Hold Harmless letters for 3 confidential organizations.   | 1.1   | \$ 840 | \$ 924.00   |
| Williams, Gareth | 10-Aug-12 | Review of confidential potential investor hold harmless queries and suggested approach.  | 0.7   | \$ 840 | \$ 588.00   |
| McPhee, Douglas  | 13-Aug-12 | Partner review of proposed responses to advisor discussion questions on the viridian valuation report, drafting a written response.  | 0.5   | \$ 950 | \$ 475.00   |
| McPhee, Douglas  | 13-Aug-12 | Partner review of advisor discussion questions in advance of meeting to discuss, consideration of key issues to address.   | 0.8   | \$ 950 | \$ 760.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 13-Aug-12   | Planning calls with selected advisors to the UCC (Houlihan Lokey (HL) and Zolfo Cooper (ZC)) in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets.   | 0.9          | \$ 840      | \$ 756.00     |
| McPhee, Douglas  | 13-Aug-12   | Meeting to review the KPMG Valuation report for Tensar in preparation for lenders' advisors call regarding same. Attendees: D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG).   | 1            | \$ 950      | \$ 950.00     |
| O'Neill, Jane    | 13-Aug-12   | Meeting to review the KPMG Valuation report for Tensar in preparation for lenders' advisors call regarding same. Attendees: D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG).   | 1            | \$ 695      | \$ 695.00     |
| Mueller, Natalja | 13-Aug-12   | Meeting to review the KPMG Valuation report for Tensar in preparation for lenders' advisors call regarding same. Attendees: D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG).   | 1            | \$ 550      | \$ 550.00     |
| Lysenko, Karol   | 13-Aug-12   | Meeting to review the KPMG Valuation report for Tensar in preparation for lenders' advisors call regarding same. Attendees: D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG).   | 1            | \$ 550      | \$ 550.00     |
| Williams, Gareth | 13-Aug-12   | Meeting to review the KPMG Valuation report for Tensar in preparation for lenders' advisors call regarding same. Attendees: D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG).   | 1            | \$ 840      | \$ 840.00     |
| McPhee, Douglas  | 13-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Tensar with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG). | 1.2          | \$ 950      | \$ 1,140.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| O'Neill, Jane    | 13-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Tensar with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG). | 1.2          | \$ 695      | \$ 834.00     |
| Williams, Gareth | 13-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Tensar with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG). | 1.2          | \$ 840      | \$ 1,008.00   |
| Mueller, Natalja | 13-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Tensar with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG). | 1.2          | \$ 550      | \$ 660.00     |
| Lysenko, Karol   | 13-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Tensar with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and D. McPhee, G. Williams, J. O'Neill, K. Lysenko and N. Mueller (all KPMG). | 1.2          | \$ 550      | \$ 660.00     |
| Lawrence, Jason  | 13-Aug-12   | Drafting and sending hold harmless letters to 3 potential DIP and Equity providers from confidential organizations.   | 1.2          | \$ 840      | \$ 1,008.00   |
| Lawrence, Jason  | 13-Aug-12   | Drafting and finalizing variation letters to Arcapita in respect of 3 potential DIP and Equity providers from confidential organizations.   | 1.3          | \$ 840      | \$ 1,092.00   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Mueller, Natalja | 13-Aug-12 | Meeting to discuss review comments/questions regarding Tensar Valuation report provided by the Lenders' advisors Houlihan Lokey (HL) and Zolfo Cooper with N. Mueller and K. Lysenko (both KPMG).   | 1.4   | \$ 550 | \$ 770.00   |
| Lysenko, Karol   | 13-Aug-12 | Meeting to discuss review comments/questions regarding Tensar Valuation report provided by the Lenders' advisors Houlihan Lokey (HL) and Zolfo Cooper with N. Mueller and K. Lysenko (both KPMG).   | 1.4   | \$ 550 | \$ 770.00   |
| Mueller, Natalja | 13-Aug-12 | Preparation of Tensar calculation details in relation to the analysis of comparable companies as requested by the Lenders' advisors.  | 1.5   | \$ 550 | \$ 825.00   |
| Williams, Gareth | 13-Aug-12 | Review and agreement of hold harmless letters for several potential confidential investors.   | 2.1   | \$ 840 | \$ 1,764.00 |
| O'Neill, Jane    | 13-Aug-12 | Planning calls with Rothschild in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets.   | 2.2   | \$ 695 | \$ 1,529.00 |
| Williams, Gareth | 14-Aug-12 | Further planning of calls with selected advisors to the UCC and the Joint Provisional Liquidator (Houlihan Lokey (HL) and Zolfo Cooper (ZC)) in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets. | 0.3   | \$ 840 | \$ 252.00   |
| Lawrence, Jason  | 14-Aug-12 | Drafting and sending hold harmless letters to 2 potential DIP and Equity providers from confidential organizations.   | 0.9   | \$ 840 | \$ 756.00   |
| Williams, Gareth | 14-Aug-12 | Review Tensar valuation questions from Houlihan Lokey (HL) and Zolfo Cooper (ZC) and proposed responses.  | 0.9   | \$ 840 | \$ 756.00   |
| Williams, Gareth | 14-Aug-12 | Weekly all parties call to provide an update on advisor discussion progress and progress of potential investors. Attendees: G. Williams (KPMG), M. Rosenthal and C. Millet (all GDC), A&M, Rothschild and S. Dudley, C. Combs and M. Chowdhury (all Arcapita).    | 1     | \$ 840 | \$ 840.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Lawrence, Jason  | 14-Aug-12   | Drafting and finalizing variation letters to Arcapita in respect of 2 potential DIP and Equity providers from confidential organizations.   | 1.1          | \$ 840      | \$ 924.00     |
| O'Neill, Jane    | 14-Aug-12   | Planning calls with Rothschild in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets.   | 2.1          | \$ 695      | \$ 1,459.50   |
| Juckes, Daniel   | 15-Aug-12   | Preparation for call with S. Buschmann (Arcapita) regarding Jjill including review of financial information and drafting questions to follow up on initial advisor discussion comments.   | 0.3          | \$ 550      | \$ 165.00     |
| Juckes, Daniel   | 15-Aug-12   | Call with S. Buschmann (Arcapita) regarding an update on recent Jjill trading and operational developments following advisor discussions.   | 0.4          | \$ 550      | \$ 220.00     |
| Booth, Richard   | 15-Aug-12   | Meeting to discuss the documentation sent to KPMG on 14/08 by Houlihan Lokey in relation to the proposed sale of Mobay assets and its impact on draft valuation report. Attendees: G. Williams, R. Booth, A. Bhuwania (all KPMG).                                       | 0.5          | \$ 695      | \$ 347.50     |
| Williams, Gareth | 15-Aug-12   | Meeting to discuss the documentation sent to KPMG on 14/08 by Houlihan Lokey in relation to the proposed sale of Mobay assets and its impact on draft valuation report. Attendees: G. Williams, R. Booth, A. Bhuwania (all KPMG).                                       | 0.5          | \$ 840      | \$ 420.00     |
| Bhuwania, Achal  | 15-Aug-12   | Meeting to discuss the documentation sent to KPMG on 14/08 by Houlihan Lokey in relation to the proposed sale of Mobay assets and its impact on draft valuation report. Attendees: G. Williams, R. Booth, A. Bhuwania (all KPMG).                                       | 0.5          | \$ 695      | \$ 347.50     |
| Booth, Richard   | 15-Aug-12   | Conference call to discuss the clarifications requested by Houlihan Lokey on the draft KPMG valuation report for Mobay. Attendees included S. Ferris, J. O'Neill, R. Booth, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 0.6          | \$ 695      | \$ 417.00     |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 15-Aug-12   | Conference call to discuss the clarifications requested by Houlihan Lokey on the draft KPMG valuation report for Mobay. Attendees included S. Ferris, J. O'Neill, R. Booth, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 0.6          | \$ 840      | \$ 504.00     |
| O'Neill, Jane    | 15-Aug-12   | Conference call to discuss the clarifications requested by Houlihan Lokey on the draft KPMG valuation report for Mobay. Attendees included S. Ferris, J. O'Neill, R. Booth, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 0.6          | \$ 695      | \$ 417.00     |
| Bhuwania, Achal  | 15-Aug-12   | Conference call to discuss the clarifications requested by Houlihan Lokey on the draft KPMG valuation report for Mobay. Attendees included S. Ferris, J. O'Neill, R. Booth, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 0.6          | \$ 695      | \$ 417.00     |
| Ferris, Steven   | 15-Aug-12   | Conference call to discuss the clarifications requested by Houlihan Lokey on the draft KPMG valuation report for Mobay. Attendees included S. Ferris, J. O'Neill, R. Booth, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 0.6          | \$ 550      | \$ 330.00     |
| Williams, Gareth | 15-Aug-12   | Director review of Mobay report and questions from Houlihan Lokey (HL) and Zolfo Cooper (ZC).   | 0.6          | \$ 840      | \$ 504.00     |
| Williams, Gareth | 15-Aug-12   | Director review of Varel report and Qs from Houlihan Lokey (HL) and Zolfo Cooper (ZC).  | 0.7          | \$ 840      | \$ 588.00     |
| O'Neill, Jane    | 15-Aug-12   | Meeting with J. O'Neill, G. Williams, D. Juckes, D. Harris and N. Mueller (all KPMG) to discuss the Jjill valuation report in preparation for the call with the lenders' advisors regarding same.   | 0.8          | \$ 695      | \$ 556.00     |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate   | Amount    |
|------------------|-----------|--|-------|--------|-----------|
| Williams, Gareth | 15-Aug-12 | Meeting with J. O'Neill, G. Williams, D. Juckes, D. Harris and N. Mueller (all KPMG) to discuss the Jjill valuation report in preparation for the call with the lenders' advisors regarding same.  | 0.8   | \$ 840 | \$ 672.00 |
| Juckes, Daniel   | 15-Aug-12 | Meeting with J. O'Neill, G. Williams, D. Juckes, D. Harris and N. Mueller (all KPMG) to discuss the Jjill valuation report in preparation for the call with the lenders' advisors regarding same.  | 0.8   | \$ 550 | \$ 440.00 |
| Mueller, Natalja | 15-Aug-12 | Meeting with J. O'Neill, G. Williams, D. Juckes, D. Harris and N. Mueller (all KPMG) to discuss the Jjill valuation report in preparation for the call with the lenders' advisors regarding same.  | 0.8   | \$ 550 | \$ 440.00 |
| Harris, David    | 15-Aug-12 | Meeting with J. O'Neill, G. Williams, D. Juckes, D. Harris and N. Mueller (all KPMG) to discuss the Jjill valuation report in preparation for the call with the lenders' advisors regarding same.  | 0.8   | \$ 840 | \$ 672.00 |
| Williams, Gareth | 15-Aug-12 | Conference call to discuss the clarifications requested by Houlihan Lokey and Zolfo Cooper on the draft KPMG valuation report for Varel. Attendees included D. Harris, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 1     | \$ 840 | \$ 840.00 |
| Bhuwania, Achal  | 15-Aug-12 | Conference call to discuss the clarifications requested by Houlihan Lokey and Zolfo Cooper on the draft KPMG valuation report for Varel. Attendees included D. Harris, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 1     | \$ 695 | \$ 695.00 |
| Harris, David    | 15-Aug-12 | Conference call to discuss the clarifications requested by Houlihan Lokey and Zolfo Cooper on the draft KPMG valuation report for Varel. Attendees included D. Harris, A. Bhuwania and G. Williams (all KPMG), Houlihan Lokey, Arcapita, Rothschild, Zolfo Cooper. | 1     | \$ 840 | \$ 840.00 |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Khoo, Kian Huat  | 15-Aug-12   | Partial attendance in pre-meeting to discuss the questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Varel. Attendees were D. Harris, G. Williams and A. Bhuwania (all KPMG). Khoo Kian Huat (KPMG) attended the meeting for 0.2hr. | 0.2          | \$ 550      | \$ 110.00     |
| Williams, Gareth | 15-Aug-12   | Pre-meeting to discuss the questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Varel. Attendees were D. Harris, G. Williams and A. Bhuwania (all KPMG). Khoo Kian Huat (KPMG) attended the meeting for 0.2hr.                       | 1            | \$ 840      | \$ 840.00     |
| Harris, David    | 15-Aug-12   | Pre-meeting to discuss the questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Varel. Attendees were D. Harris, G. Williams and A. Bhuwania (all KPMG). Khoo Kian Huat (KPMG) attended the meeting for 0.2hr.                       | 1            | \$ 840      | \$ 840.00     |
| Bhuwania, Achal  | 15-Aug-12   | Pre-meeting to discuss the questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Varel. Attendees were D. Harris, G. Williams and A. Bhuwania (all KPMG). Khoo Kian Huat (KPMG) attended the meeting for 0.2hr.                       | 1            | \$ 695      | \$ 695.00     |
| Williams, Gareth | 15-Aug-12   | Director review of Jjill report and prepare for questions from Houlihan Lokey (HL) and Zolfo Cooper (ZC).  | 1.1          | \$ 840      | \$ 924.00     |
| Mueller, Natalja | 15-Aug-12   | Manager review of the comments and questions provided by the Lenders' advisors Houlihan Lokey (HL) and Zolfo Cooper relating to the Jjill report.  | 1.2          | \$ 550      | \$ 660.00     |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| O'Neill, Jane    | 15-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Jjill with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and J. O'Neill, G. Williams, D. Jukes, D. Harris and N. Mueller (all KPMG). | 1.3          | \$ 695      | \$ 903.50     |
| Williams, Gareth | 15-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Jjill with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and J. O'Neill, G. Williams, D. Jukes, D. Harris and N. Mueller (all KPMG). | 1.3          | \$ 840      | \$ 1,092.00   |
| Jukes, Daniel    | 15-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Jjill with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and J. O'Neill, G. Williams, D. Jukes, D. Harris and N. Mueller (all KPMG). | 1.3          | \$ 550      | \$ 715.00     |
| Mueller, Natalja | 15-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Jjill with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and J. O'Neill, G. Williams, D. Jukes, D. Harris and N. Mueller (all KPMG). | 1.3          | \$ 550      | \$ 715.00     |
| Harris, David    | 15-Aug-12   | Call with the lenders' advisors in relation to the KPMG Valuation report for Jjill with Houlihan Lokey (HL) and Zolfo Cooper, C. Combs, S. Dudley (both Arcapita), P. Richards (Rothschild), and J. O'Neill, G. Williams, D. Jukes, D. Harris and N. Mueller (all KPMG). | 1.3          | \$ 840      | \$ 1,092.00   |
| Jukes, Daniel    | 15-Aug-12   | Drafting a response to further questions raised by Houlihan Lokey (HL) and Zolfo Cooper during the conference call relating to the Jjill report.   | 1.4          | \$ 550      | \$ 770.00     |
| Lawrence, Jason  | 15-Aug-12   | Drafting and finalizing variation letters to Arcapita in respect of 2 potential DIP and Equity providers from confidential organizations.  | 1.5          | \$ 840      | \$ 1,260.00   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
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| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Bhuwania, Achal  | 15-Aug-12 | Senior Manager review of the paper circulated in relation to the progress of disposal process for Mobay which included comparing the information provided earlier for the valuation against the offers received.                      | 1.7   | \$ 695 | \$ 1,181.50 |
| Juckes, Daniel   | 15-Aug-12 | Review comments/questions provided by the Lenders' advisors relating to the Jjill report.   | 1.8   | \$ 550 | \$ 990.00   |
| Khoo, Kian Huat  | 15-Aug-12 | Preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the business plan review section of the draft Varel KPMG valuation report.   | 2     | \$ 550 | \$ 1,100.00 |
| Bhuwania, Achal  | 15-Aug-12 | Review the list of questions for Varel received from Houlihan Lokey and Zolfo Cooper and draft the proposed responses for internal discussions.   | 2     | \$ 695 | \$ 1,390.00 |
| Yakovlev, Vitaly | 15-Aug-12 | Preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the valuation methodology section of the draft Varel KPMG valuation report.  | 3     | \$ 550 | \$ 1,650.00 |
| Marvin, Douglas  | 16-Aug-12 | Draft action items resulting from the creditor call regarding Bahrain Bay I & II.   | 0.4   | \$ 550 | \$ 220.00   |
| Marvin, Douglas  | 16-Aug-12 | Preparation for call by researching information in relation to questions raised by creditors for Arc Japan.   | 0.6   | \$ 550 | \$ 330.00   |
| O'Neill, Jane    | 16-Aug-12 | Planning calls with Rothschild in order to understand and address their questions and comments on the KPMG valuation reports for a range of assets.   | 0.8   | \$ 695 | \$ 556.00   |
| McPhee, Douglas  | 16-Aug-12 | Creditor call with Houlihan Lokey and Zolfo to answer queries regarding Bahrain Bay I & II. Attendees: D. McPhee, D. Marvin, (both KPMG), S. Dudley, C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 1.8   | \$ 950 | \$ 1,710.00 |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
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| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Marvin, Douglas  | 16-Aug-12 | Creditor call with Houlihan Lokey and Zolfo to answer queries regarding Bahrain Bay I & II. Attendees: D. McPhee, D. Marvin, (both KPMG), S. Dudley, C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 1.8   | \$ 550 | \$ 990.00   |
| Marvin, Douglas  | 16-Aug-12 | Preparation for Bahrain Bay I & II creditors call by researching and drafting responses to questions raised.  | 2.1   | \$ 550 | \$ 1,155.00 |
| Juckes, Daniel   | 16-Aug-12 | Drafting a response to further questions raised by Houlihan Lokey (HL) and Zolfo Cooper during the conference call on 15/08/2012 relating to Jjill.   | 2.5   | \$ 550 | \$ 1,375.00 |
| McPhee, Douglas  | 17-Aug-12 | Preparation in advance of the AGUD advisor discussion call including partner review of key high level issues and supporting analysis.   | 0.9   | \$ 950 | \$ 855.00   |
| Clark, Antony    | 17-Aug-12 | Continued to prepare notes, analysis and draft responses on key Arc Japan questions raised by UCC advisors including further market research, in advance of a call with Houlihan Lokey and Zolfo regarding questions raised.          | 1.1   | \$ 305 | \$ 335.50   |
| Clark, Antony    | 17-Aug-12 | Preparation of notes and analysis on key Arc Japan questions raised by UCC advisors including summary financial information and market research, in advance of a call with Houlihan Lokey and Zolfo regarding questions raised.       | 3.9   | \$ 305 | \$ 1,189.50 |
| Williams, Gareth | 20-Aug-12 | Director review of queries raised and proposed KPMG responses ahead of the Eurolog IPO advisor discussion call.   | 0.8   | \$ 840 | \$ 672.00   |
| Marvin, Douglas  | 20-Aug-12 | Eurolog IPO call with Houlihan Lokey and Zolfo to answer queries related to the KPMG valuation report. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo).                      | 0.9   | \$ 550 | \$ 495.00   |
| Lawrence, Jason  | 20-Aug-12 | Discussion of Lusail real estate valuation report with advisors to UCC and JPL's.   | 1.5   | \$ 840 | \$ 1,260.00 |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
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March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Marvin, Douglas  | 20-Aug-12   | Preparation for Eurolog IPO call including research related to questions raised by HL and ZC, financial analysis as appropriate.   | 2.3          | \$ 550      | \$ 1,265.00   |
| Harrower, Andrew | 20-Aug-12   | Updating time cost analysis for UK and overseas member firms, reviewing, considering and updating the go forward projections to completion in order to update Arcapita.  | 3.1          | \$ 550      | \$ 1,705.00   |
| Williams, Gareth | 21-Aug-12   | Weekly progress call to report on expected timing to complete advisor calls and report updates required with S. Dudley (Arcapita), Gibbon Dunn Crutcher, Rothschild, Alvarez & Marsal and G. Williams (KPMG).                | 0.4          | \$ 840      | \$ 336.00     |
| Williams, Gareth | 21-Aug-12   | Director review of Lusail report and questions from Houlihan Lokey (HL) and Zolfo Cooper (Zolfo).  | 0.5          | \$ 840      | \$ 420.00     |
| Williams, Gareth | 21-Aug-12   | Lusail IPO Creditor call with Houlihan Lokey and Zolfo Cooper to answer queries. Attendees: D. Marvin, G. Williams (both KPMG), S. Dudley & C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 0.7          | \$ 840      | \$ 588.00     |
| Marvin, Douglas  | 21-Aug-12   | Lusail IPO Creditor call with Houlihan Lokey and Zolfo Cooper to answer queries. Attendees: D. Marvin, G. Williams (both KPMG), S. Dudley & C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 0.7          | \$ 550      | \$ 385.00     |
| Marvin, Douglas  | 21-Aug-12   | Fountains IPO call with Houlihan Lokey and Zolfo to answer queries related to the KPMG valuation report. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo).           | 0.9          | \$ 550      | \$ 495.00     |

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 Advisor Discussions  
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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Marvin, Douglas  | 21-Aug-12   | Fountains IPO Creditor call with Houlihan Lokey and Zolfo Cooper to answer queries. Attendees: D. Marvin, G. Williams (both KPMG), S. Dudley & C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 0.8          | \$ 550      | \$ 440.00     |
| Williams, Gareth | 21-Aug-12   | Fountains IPO Creditor call with Houlihan Lokey and Zolfo Cooper to answer queries. Attendees: D. Marvin, G. Williams (both KPMG), S. Dudley & C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 0.8          | \$ 840      | \$ 672.00     |
| Butani, Anish    | 21-Aug-12   | Continue to prepare draft responses to questions for advisor discussion on Honiton.   | 0.9          | \$ 550      | \$ 495.00     |
| Williams, Gareth | 21-Aug-12   | Director review of the Honiton report and questions from Houlihan Lokey (HL) and Zolfo Cooper (Zolfo).  | 0.9          | \$ 840      | \$ 756.00     |
| Peterson, James  | 21-Aug-12   | Review of source documentation in preparation of answering Houlihan Lokey queries regarding the Honiton report and preparation of document as a guide for answering Houlihan Lokey queries.                                     | 0.9          | \$ 550      | \$ 495.00     |
| Booth, Richard   | 21-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of adviser call to discuss the Honiton report. Attendees: G. Williams, A. Bhuwania, R. Booth, J. Peterson and A. Butani (all KPMG).            | 1            | \$ 695      | \$ 695.00     |
| Butani, Anish    | 21-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of adviser call to discuss the Honiton report. Attendees: G. Williams, A. Bhuwania, R. Booth, J. Peterson and A. Butani (all KPMG).            | 1            | \$ 550      | \$ 550.00     |
| Bhuwania, Achal  | 21-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of adviser call to discuss the Honiton report. Attendees: G. Williams, A. Bhuwania, R. Booth, J. Peterson and A. Butani (all KPMG).            | 1            | \$ 695      | \$ 695.00     |

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Arcapita Bank B.S.C. (c)  
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| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 21-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of adviser call to discuss the Honiton report. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).                  | 1            | \$ 840      | \$ 840.00     |
| Peterson, James  | 21-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of adviser call to discuss the Honiton report. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).                  | 1            | \$ 550      | \$ 550.00     |
| O'Neill, Jane    | 21-Aug-12   | Correspondence with UCC advisors to coordinate valuation discussion calls, in order to resolve any queries that may arise so UCC advisors have all of the information required in the KPMG reports and no follow up work is required. | 1.1          | \$ 695      | \$ 764.50     |
| Butani, Anish    | 21-Aug-12   | Call to discuss Honiton report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).   | 1.5          | \$ 550      | \$ 825.00     |
| Williams, Gareth | 21-Aug-12   | Call to discuss Honiton report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).   | 1.5          | \$ 840      | \$ 1,260.00   |
| Bhuvania, Achal  | 21-Aug-12   | Call to discuss Honiton report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).   | 1.5          | \$ 695      | \$ 1,042.50   |
| Peterson, James  | 21-Aug-12   | Call to discuss Honiton report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuvania, R. Booth, J. Peterson and A. Butani (all KPMG).   | 1.5          | \$ 550      | \$ 825.00     |

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 March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Booth, Richard   | 21-Aug-12   | Call to discuss Honiton report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, J. Peterson and A. Butani (all KPMG).                   | 1.5          | \$ 695      | \$ 1,042.50   |
| Marvin, Douglas  | 21-Aug-12   | Preparation for Fountains IPO call including research related to questions raised by HL and ZC, financial analysis as appropriate.  | 2            | \$ 550      | \$ 1,100.00   |
| Harrower, Andrew | 21-Aug-12   | Analysis of updated go-forward projections and comparison to initial budget, as requested by Arcapita management, drafting explanatory comments on performance and variances as required.         | 2.5          | \$ 550      | \$ 1,375.00   |
| Bhuwania, Achal  | 21-Aug-12   | Preparation and considering responses to the comments and questions received from Houlihan Lokey and Zolfo Cooper regarding Honiton.  | 2.5          | \$ 695      | \$ 1,737.50   |
| Butani, Anish    | 21-Aug-12   | Prepared draft responses to questions for Houlihan Lokey advisor discussion on Honiton.   | 2.8          | \$ 550      | \$ 1,540.00   |
| Booth, Richard   | 21-Aug-12   | Reviewing questions list from Houlihan Lokey regarding the Honiton report in preparation for all adviser call regarding same.   | 3.5          | \$ 695      | \$ 2,432.50   |
| Williams, Gareth | 22-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey regarding India Venture Capital in advance of call to discuss same. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG). | 0.6          | \$ 840      | \$ 504.00     |
| O'Neill, Jane    | 22-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey regarding India Venture Capital in advance of call to discuss same. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG). | 0.6          | \$ 695      | \$ 417.00     |
| Khoo, Kian Huat  | 22-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey regarding India Venture Capital in advance of call to discuss same. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG). | 0.6          | \$ 550      | \$ 330.00     |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
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| Name             | Date      | Description  | Hours | Rate   | Amount      |
|------------------|-----------|--|-------|--------|-------------|
| Williams, Gareth | 22-Aug-12 | Call to discuss India Venture Capital reports with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG).  | 1     | \$ 840 | \$ 840.00   |
| O'Neill, Jane    | 22-Aug-12 | Call to discuss India Venture Capital reports with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG).  | 1     | \$ 695 | \$ 695.00   |
| Khoo, Kian Huat  | 22-Aug-12 | Call to discuss India Venture Capital reports with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, J. O'Neill, K. Khoo (all KPMG).  | 1     | \$ 550 | \$ 550.00   |
| Lawrence, Jason  | 22-Aug-12 | Discussion of UK Senior Living yielding I real estate valuation report with advisors to the Unsecured Creditors Committee (UCC) and Joint Provisional Liquidators (JPL's).   | 1     | \$ 840 | \$ 840.00   |
| Williams, Gareth | 22-Aug-12 | Director review of India Venture Capital reports and Houlihan Lokey and Zolfo Cooper's questions on same.  | 1.2   | \$ 840 | \$ 1,008.00 |
| O'Neill, Jane    | 22-Aug-12 | Reviewing questions from Houlihan Lokey and Zolfo Cooper on the India Venture Capital reports and preparing responses in advance of the call.  | 1.4   | \$ 695 | \$ 973.00   |
| Khoo, Kian Huat  | 22-Aug-12 | Continue to preparation responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for India Venture Capital.   | 1.5   | \$ 550 | \$ 825.00   |
| Booth, Richard   | 22-Aug-12 | Analysis and drafting responses to question regarding Honiton stemming from all adviser call.  | 3     | \$ 695 | \$ 2,085.00 |
| Marvin, Douglas  | 22-Aug-12 | Lux Res Cev call with Houlihan Lokey and Zolfo Cooper to answer queries raised on the KPMG valuation report. Attendees: D. Marvin (KPMG), S. Dudley and C. Combs (both Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 3.2   | \$ 550 | \$ 1,760.00 |

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| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Khoo, Kian Huat  | 22-Aug-12 | Preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for India Venture Capital.   | 3.9   | \$ 550 | \$ 2,145.00 |
| Marvin, Douglas  | 23-Aug-12 | UK Senior Living call with Houlihan Lokey and Zolfo to answer queries related to the KPMG valuation report. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Houlihan Lokey (HL), Zolfo Cooper (Zolfo). | 0.7   | \$ 550 | \$ 385.00   |
| Booth, Richard   | 23-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss Freightliner. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG).                  | 1     | \$ 695 | \$ 695.00   |
| Williams, Gareth | 23-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss Freightliner. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG).                  | 1     | \$ 840 | \$ 840.00   |
| Bhuwania, Achal  | 23-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss Freightliner. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG).                  | 1     | \$ 695 | \$ 695.00   |
| Butani, Anish    | 23-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss Freightliner. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG).                  | 1     | \$ 550 | \$ 550.00   |
| Barton, Ashley   | 23-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss Freightliner. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG).                  | 1     | \$ 405 | \$ 405.00   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate   | Amount      |
|------------------|-----------|--|-------|--------|-------------|
| Bhuwania, Achal  | 23-Aug-12 | Call to discuss Freightliner report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG). | 1.3   | \$ 695 | \$ 903.50   |
| Butani, Anish    | 23-Aug-12 | Call to discuss Freightliner report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG). | 1.3   | \$ 550 | \$ 715.00   |
| Barton, Ashley   | 23-Aug-12 | Call to discuss Freightliner report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG). | 1.3   | \$ 405 | \$ 526.50   |
| Williams, Gareth | 23-Aug-12 | Call to discuss Freightliner report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG). | 1.3   | \$ 840 | \$ 1,092.00 |
| Booth, Richard   | 23-Aug-12 | Call to discuss Freightliner report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Bhuwania, R. Booth, A. Barton and A. Butani (all KPMG). | 1.3   | \$ 695 | \$ 903.50   |
| Williams, Gareth | 23-Aug-12 | Director review of the Freightliner reports and Houlihan Lokey and Zolfo Cooper's questions on same.   | 1.3   | \$ 840 | \$ 1,092.00 |
| Marvin, Douglas  | 23-Aug-12 | Preparation for UK Senior Living call including research related to questions raised by HL and ZC, financial analysis as appropriate.  | 2.4   | \$ 550 | \$ 1,320.00 |
| Bhuwania, Achal  | 23-Aug-12 | Preparation and considering responses to the comments and questions on Honiton received from Houlihan Lokey and Zolfo Cooper.  | 2.7   | \$ 695 | \$ 1,876.50 |
| Butani, Anish    | 23-Aug-12 | Detailed research and review of transaction data supporting the KPMG Freightliner valuation, in advance of a call to discuss Freightliner with other advisors.                     | 3.9   | \$ 550 | \$ 2,145.00 |
| Booth, Richard   | 23-Aug-12 | Preparation of responses to Houlihan Lokey and Zolfo Cooper question list in advance of adviser call to discuss the Honiton report.  | 3.9   | \$ 695 | \$ 2,710.50 |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description  | Hours | Rate   | Amount    |
|------------------|-----------|--|-------|--------|-----------|
| O'Neill, Jane    | 24-Aug-12 | Meeting to discuss the US Venture Capital report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.   | 0.4   | \$ 695 | \$ 278.00 |
| O'Neill, Jane    | 24-Aug-12 | Senior Manager review of questions regarding the US Venture Capitals report from Houlihan Lokey prior to call regarding same.  | 0.8   | \$ 695 | \$ 556.00 |
| Berg, Antony     | 24-Aug-12 | Call to discuss PODS report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                   | 1     | \$ 695 | \$ 695.00 |
| Williams, Gareth | 24-Aug-12 | Call to discuss PODS report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                   | 1     | \$ 840 | \$ 840.00 |
| O'Neill, Jane    | 24-Aug-12 | Call to discuss PODS report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                   | 1     | \$ 695 | \$ 695.00 |
| Mueller, Natalja | 24-Aug-12 | Call to discuss PODS report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                   | 1     | \$ 550 | \$ 550.00 |
| Barton, Ashley   | 24-Aug-12 | Call to discuss PODS report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                   | 1     | \$ 405 | \$ 405.00 |
| O'Neill, Jane    | 24-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss PODS. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1     | \$ 695 | \$ 695.00 |
| Berg, Antony     | 24-Aug-12 | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss PODS. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1     | \$ 695 | \$ 695.00 |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Mueller, Natalja | 24-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss PODS. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                                     | 1            | \$ 550      | \$ 550.00     |
| Barton, Ashley   | 24-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss PODS. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                                     | 1            | \$ 405      | \$ 405.00     |
| Williams, Gareth | 24-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss PODS. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG).                                     | 1            | \$ 840      | \$ 840.00     |
| Booth, Richard   | 24-Aug-12   | Preparation and drafting of responses to follow-on questions from the Freightliner advisor call.   | 1            | \$ 695      | \$ 695.00     |
| Williams, Gareth | 24-Aug-12   | Director review of the PODS report and questions from Zolfo Cooper and Houlihan Lokey.   | 1.1          | \$ 840      | \$ 924.00     |
| O'Neill, Jane    | 24-Aug-12   | Senior Manager review of questions from Houlihan Lokey and Zolfo Cooper regarding the PODS valuation report in advance of call regarding same.   | 1.1          | \$ 695      | \$ 764.50     |
| Mueller, Natalja | 24-Aug-12   | Manager review of questions, relating to the PODS report, provided by Zolfo Cooper and Houlihan Lokey with respect to the call to discuss valuation.   | 2.5          | \$ 550      | \$ 1,375.00   |
| Berg, Antony     | 24-Aug-12   | Senior Manager review of questions, relating to the PODS report, submitted by Zolfo Cooper and Houlihan Lokey and prepare responses.   | 2.5          | \$ 695      | \$ 1,737.50   |
| Barton, Ashley   | 24-Aug-12   | Drafting responses to questions raised on the final PODS report issued to Houlihan Lokey, in preparation for a call with HL, including additional research and financial analysis required to provide appropriate responses. | 3.2          | \$ 405      | \$ 1,296.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|---|--------------|-------------|---------------|
| Berg, Antony         | 28-Aug-12   | Drafting correspondence to R. James (Arcapita) related to PODS business plan queries raised in the third party advisor discussions.   | 0.4          | \$ 695      | \$ 278.00     |
| Bhuwania, Achal      | 28-Aug-12   | Internal call with G. Williams, A. Bhuwania, K. Whitworth, and A. Borkowska (all KPMG) to discuss proposed responses to questions, on the AGUD I report, submitted by Zolfo Cooper and Houlihan Lokey.        | 0.5          | \$ 695      | \$ 347.50     |
| Williams, Gareth     | 28-Aug-12   | Internal call with G. Williams, A. Bhuwania, K. Whitworth, and A. Borkowska (all KPMG) to discuss proposed responses to questions, on the AGUD I report, submitted by Zolfo Cooper and Houlihan Lokey.        | 0.5          | \$ 840      | \$ 420.00     |
| Borkowska, Alexandra | 28-Aug-12   | Internal call with G. Williams, A. Bhuwania, K. Whitworth, and A. Borkowska (all KPMG) to discuss proposed responses to questions, on the AGUD I report, submitted by Zolfo Cooper and Houlihan Lokey.        | 0.5          | \$ 405      | \$ 202.50     |
| Whitworth, Kylie     | 28-Aug-12   | Internal call with G. Williams, A. Bhuwania, K. Whitworth, and A. Borkowska (all KPMG) to discuss proposed responses to questions, on the AGUD I report, submitted by Zolfo Cooper and Houlihan Lokey.        | 0.5          | \$ 550      | \$ 275.00     |
| Whitworth, Kylie     | 28-Aug-12   | Drafting and circulating an email summary of issues raised by advisors following advisor call in order to ensure valuation report updates were reflected accurately and in full.                              | 0.6          | \$ 550      | \$ 330.00     |
| Williams, Gareth     | 28-Aug-12   | Weekly progress call to report on expected timing to complete advisor calls and report updates required with S. Dudley (Arcapita), Gibbon Dunn Crutcher, Rothschild, Alvarez & Marsal and G. Williams (KPMG). | 0.7          | \$ 840      | \$ 588.00     |
| Butani, Anish        | 28-Aug-12   | Continue to prepare responses in relation to questions received from Zolfo Cooper in preparation for call to discuss Viridian report on 4th September.  | 0.8          | \$ 550      | \$ 440.00     |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>          | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|----------------------|-------------|--|--------------|-------------|---------------|
| Borkowska, Alexandra | 28-Aug-12   | Call with advisors to discuss KPMG responses to questions submitted by Zolfo Cooper and Houlihan Lokey relating to the AGUD I report. Attendees: A. Bhuwania, G. Williams, K. Whitworth, A. Borkowska (all KPMG), Zolfo Cooper and Houlihan Lokey, Rothschild, Arcapita. | 0.9          | \$ 405      | \$ 364.50     |
| Bhuwania, Achal      | 28-Aug-12   | Call with advisors to discuss KPMG responses to questions submitted by Zolfo Cooper and Houlihan Lokey relating to the AGUD I report. Attendees: A. Bhuwania, G. Williams, K. Whitworth, A. Borkowska (all KPMG), Zolfo Cooper and Houlihan Lokey, Rothschild, Arcapita. | 0.9          | \$ 695      | \$ 625.50     |
| Williams, Gareth     | 28-Aug-12   | Call with advisors to discuss KPMG responses to questions submitted by Zolfo Cooper and Houlihan Lokey relating to the AGUD I report. Attendees: A. Bhuwania, G. Williams, K. Whitworth, A. Borkowska (all KPMG), Zolfo Cooper and Houlihan Lokey, Rothschild, Arcapita. | 0.9          | \$ 840      | \$ 756.00     |
| Whitworth, Kylie     | 28-Aug-12   | Call with advisors to discuss KPMG responses to questions submitted by Zolfo Cooper and Houlihan Lokey relating to the AGUD I report. Attendees: A. Bhuwania, G. Williams, K. Whitworth, A. Borkowska (all KPMG), Zolfo Cooper and Houlihan Lokey, Rothschild, Arcapita. | 0.9          | \$ 550      | \$ 495.00     |
| Lawrence, Jason      | 28-Aug-12   | Preparation of hold harmless letters for DIP and Equity providers.   | 1.2          | \$ 840      | \$ 1,008.00   |
| Williams, Gareth     | 28-Aug-12   | Director review of the AGUD I report and questions from Zolfo Cooper and Houlihan Lokey.   | 1.3          | \$ 840      | \$ 1,092.00   |
| Lawrence, Jason      | 28-Aug-12   | Discussion of NavIndia real estate valuation report with advisors to UCC and JPL's.  | 1.5          | \$ 840      | \$ 1,260.00   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name                 | Date      | Description   | Hours | Rate   | Amount      |
|----------------------|-----------|---|-------|--------|-------------|
| Mueller, Natalja     | 28-Aug-12 | Preparation details for the comparable companies, as it relates to PODS, requested by Zolfo Cooper and Houlihan Lokey.  | 1.5   | \$ 550 | \$ 825.00   |
| Borkowska, Alexandra | 28-Aug-12 | Continued to prepare for the AGUD I call following internal discussion, including research in order to resolve queries raised by HL and ZC.   | 1.9   | \$ 405 | \$ 769.50   |
| Borkowska, Alexandra | 28-Aug-12 | Continued to prepare for the AGUD I call following internal discussion, including financial analysis in order to resolve queries raised by HL and ZC.   | 2.1   | \$ 405 | \$ 850.50   |
| Harrower, Andrew     | 28-Aug-12 | Risk assessment of multiple requests from confidential potential investors for access to the KPMG valuation reports, drafting risk feedback on potential investors.   | 2.1   | \$ 550 | \$ 1,155.00 |
| Harrower, Andrew     | 28-Aug-12 | Undertaking further research and drafting of email correspondence to Willkie Farr related to disclosure transparency on the Eurolog IPO valuation reports.  | 2.3   | \$ 550 | \$ 1,265.00 |
| Bhuwania, Achal      | 28-Aug-12 | Review the questions received for AGUD I and preparing draft responses in preparation for call with Zolfo Cooper and Houlihan Lokey regarding same.   | 2.4   | \$ 695 | \$ 1,668.00 |
| Whitworth, Kylie     | 28-Aug-12 | Preparation for call with HL and ZC following receipt of questions including a detailed review of valuation model assumptions and underlying data, drafting written responses to queries raised.                  | 2.8   | \$ 550 | \$ 1,540.00 |
| Marvin, Douglas      | 28-Aug-12 | Navindia valuation report call - discussing questions raised by Houlihan Lokey and Zolfo Cooper. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Houlihan Lokey (various), Zolfo Cooper (various). | 2.9   | \$ 550 | \$ 1,595.00 |
| Butani, Anish        | 28-Aug-12 | Prepared responses in relation to questions received from Zolfo Cooper in preparation for call to discuss Viridian report on 4th September.   | 3.3   | \$ 550 | \$ 1,815.00 |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Berg, Antony     | 29-Aug-12   | Communication with R. James (Arcapita) in respect of queries from third party advisers on 3PD.  | 0.4          | \$ 695      | \$ 278.00     |
| Barton, Ashley   | 29-Aug-12   | Review 3PD questions provided by Houlihan Lokey in advance of call to discuss same.   | 0.4          | \$ 405      | \$ 162.00     |
| Bhuwania, Achal  | 29-Aug-12   | Follow-up responses to outstanding points from the call with Zolfo Cooper and Houlihan Lokey relating to the AGUD report.   | 0.5          | \$ 695      | \$ 347.50     |
| Berg, Antony     | 29-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss 3PD. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 0.6          | \$ 695      | \$ 417.00     |
| O'Neill, Jane    | 29-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss 3PD. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 0.6          | \$ 695      | \$ 417.00     |
| Mueller, Natalja | 29-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss 3PD. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 0.6          | \$ 550      | \$ 330.00     |
| Williams, Gareth | 29-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss 3PD. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 0.6          | \$ 840      | \$ 504.00     |
| Barton, Ashley   | 29-Aug-12   | KPMG internal meeting to discuss questions provided by Houlihan Lokey in advance of call to discuss 3PD. Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 0.6          | \$ 405      | \$ 243.00     |
| Berg, Antony     | 29-Aug-12   | Summarizing and drafting of written response to third party advisor queries on PODS.  | 0.6          | \$ 695      | \$ 417.00     |
| Williams, Gareth | 29-Aug-12   | Director review of 3PD report and questions from Zolfo Cooper and Houlihan Lokey.   | 0.9          | \$ 840      | \$ 756.00     |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|--|--------------|-------------|---------------|
| Williams, Gareth | 29-Aug-12   | Call to discuss 3PD report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.<br>Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1            | \$ 840      | \$ 840.00     |
| Berg, Antony     | 29-Aug-12   | Call to discuss 3PD report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.<br>Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1            | \$ 695      | \$ 695.00     |
| O'Neill, Jane    | 29-Aug-12   | Call to discuss 3PD report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.<br>Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1            | \$ 695      | \$ 695.00     |
| Mueller, Natalja | 29-Aug-12   | Call to discuss 3PD report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.<br>Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1            | \$ 550      | \$ 550.00     |
| Barton, Ashley   | 29-Aug-12   | Call to discuss 3PD report with Zolfo Cooper, Houlihan Lokey, Rothschild and Arcapita.<br>Attendees: G. Williams, A. Berg, A. Barton, J. O'Neill, N. Mueller (all KPMG). | 1            | \$ 405      | \$ 405.00     |
| Mueller, Natalja | 29-Aug-12   | Manager review of questions regarding Viridian in preparation for the call with the lenders' advisors Zolfo Cooper and Houlihan Lokey regarding same.                    | 1            | \$ 550      | \$ 550.00     |
| Fletcher, David  | 29-Aug-12   | Partner review of 3PD queries raised by advisors and proposed KPMG responses, providing written feedback thereon.  | 1            | \$ 950      | \$ 950.00     |
| Booth, Richard   | 29-Aug-12   | Senior Manager review of proposed responses to Zolfo Cooper questions in connection with the Viridian report.  | 1            | \$ 695      | \$ 695.00     |
| Williams, Gareth | 29-Aug-12   | Director review of Viridian report and questions from Zolfo Cooper and Houlihan Lokey.   | 1.4          | \$ 840      | \$ 1,176.00   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
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 March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Marvin, Douglas  | 29-Aug-12 | Arc Japan valuation report call - discussing questions on the KPMG valuation report raised by Houlihan Lokey and Zolfo Cooper. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Houlihan Lokey (various), Zolfo Cooper (various). | 2.1   | \$ 550 | \$ 1,155.00 |
| Lawrence, Jason  | 29-Aug-12 | Discussion of Arc Japan residential real estate valuation report with advisors to UCC and JPL's.  | 2.2   | \$ 840 | \$ 1,848.00 |
| Lawrence, Jason  | 29-Aug-12 | Discussion of CEE real estate valuation report with advisors to UCC and JPL's.  | 2.4   | \$ 840 | \$ 2,016.00 |
| Berg, Antony     | 29-Aug-12 | Prepare responses to third party advisor queries on 3PD in preparation for meeting regarding same.  | 2.4   | \$ 695 | \$ 1,668.00 |
| O'Neill, Jane    | 29-Aug-12 | Senior Manager review of Zolfo Cooper and Houlihan Lokey questions on 3PD and preparation of responses.   | 2.6   | \$ 695 | \$ 1,807.00 |
| Marvin, Douglas  | 29-Aug-12 | Preparation for Arc Japan call including research related to questions raised by HL and ZC, financial analysis as appropriate.  | 2.9   | \$ 550 | \$ 1,595.00 |
| Barton, Ashley   | 29-Aug-12 | Drafting responses to questions raised on the final 3PD report issued to Houlihan Lokey, in preparation for a call with HL, including additional research and financial analysis required to provide appropriate responses.                     | 3     | \$ 405 | \$ 1,215.00 |
| Mueller, Natalja | 29-Aug-12 | Manager review of questions relating to 3PD in preparation for the call with the lenders' advisors Zolfo Cooper and Houlihan Lokey.   | 3.7   | \$ 550 | \$ 2,035.00 |
| Booth, Richard   | 29-Aug-12 | Drafting of responses to questions posed by Zolfo Cooper on Viridian.   | 3.9   | \$ 695 | \$ 2,710.50 |
| Bhuwania, Achal  | 30-Aug-12 | Associate director review of proposed responses to questions received from Zolfo Cooper on the KPMG Freightliner valuation, drafting a response to the questions and issues raised.   | 0.9   | \$ 695 | \$ 625.50   |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
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| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Mueller, Natalja | 30-Aug-12 | Manager review of questions on Viridian in preparation for the call with the lenders' advisors Zolfo Cooper and Houlihan Lokey.   | 1.5   | \$ 550 | \$ 825.00   |
| Whitworth, Kylie | 30-Aug-12 | Preparation of additional responses to advisor's follow on questions for AGUD I.  | 2.5   | \$ 550 | \$ 1,375.00 |
| Bhuwania, Achal  | 30-Aug-12 | Review and drafting the responses to questions relating to Viridian received from Zolfo Cooper and Houlihan Lokey.  | 3.1   | \$ 695 | \$ 2,154.50 |
| Marvin, Douglas  | 31-Aug-12 | HQ call with advisers to discuss questions raised by Houlihan Lokey and Zolfo Cooper on the KPMG valuation report. Attendees: D. Marvin (KPMG), S. Dudley (Arcapita), Rothschild, Alvarez and Marsal, Houlihan Lokey, Zolfo Cooper.   | 0.7   | \$ 550 | \$ 385.00   |
| Williams, Gareth | 31-Aug-12 | Correspondence with UCC advisors to coordinate valuation discussion calls, in order to resolve any queries that may arise so UCC advisors have all of the information required in the KPMG reports and no follow up work is required. | 0.9   | \$ 840 | \$ 756.00   |
| Booth, Richard   | 31-Aug-12 | Drafting and circulating notes on Honiton valuation questions posed by Houlihan Lokey and Zolfo Cooper on the adviser conference call to aid advisor and potential investor understanding of the KPMG valuations.                     | 1     | \$ 695 | \$ 695.00   |
| Lawrence, Jason  | 31-Aug-12 | Discussion of the Headquarters real estate valuation report with advisors to UCC and JPL's.   | 1.8   | \$ 840 | \$ 1,512.00 |
| Marvin, Douglas  | 31-Aug-12 | Preparation for HQ call including research related to questions raised by HL and ZC, financial analysis as appropriate.   | 2     | \$ 550 | \$ 1,100.00 |
| Harrower, Andrew | 31-Aug-12 | Risk assessment of multiple requests from confidential potential investors for access to the KPMG valuation reports, drafting risk feedback on potential investors.   | 2.1   | \$ 550 | \$ 1,155.00 |

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March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Booth, Richard   | 31-Aug-12 | Preparation of responses to Houlihan Lokey questions in connection with the Viridian report.  | 2.2   | \$ 695 | \$ 1,529.00 |
| Mueller, Natalja | 31-Aug-12 | Preparation for an advisor discussion call to respond to Viridian related valuation queries raised by HL, including further research, financial analysis and drafting comments in response. | 2.5   | \$ 550 | \$ 1,375.00 |
| Harrower, Andrew | 31-Aug-12 | Updating time cost analysis for UK and overseas member firms, reviewing, considering and updating the go forward projections to completion in order to update Arcapita.                     | 2.9   | \$ 550 | \$ 1,595.00 |
| Marvin, Douglas  | 2-Sep-12  | Prepare AEIY I, AEID I&II follow up analysis and comments prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC), in response to questions on the KPMG Valuation reports.            | 0.6   | \$ 550 | \$ 330.00   |
| Marvin, Douglas  | 2-Sep-12  | Prepare Lusail follow up analysis and comments prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC), in response to questions on the KPMG Valuation reports.                       | 0.7   | \$ 550 | \$ 385.00   |
| Marvin, Douglas  | 2-Sep-12  | Prepare NavIndia follow up information and summarize prior to sending to Houlihan Lokey and Zolfo Cooper.   | 0.7   | \$ 550 | \$ 385.00   |
| Marvin, Douglas  | 2-Sep-12  | Prepare Arcapita Headquarters follow up information and summarize prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC).  | 0.9   | \$ 550 | \$ 495.00   |
| Marvin, Douglas  | 2-Sep-12  | Prepare AEIY I, AEID I&II follow up information and summarize prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC).  | 1.1   | \$ 550 | \$ 605.00   |
| Marvin, Douglas  | 2-Sep-12  | Prepare Lux Res Dev follow up information and summarize prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC).  | 1.1   | \$ 550 | \$ 605.00   |
| Marvin, Douglas  | 3-Sep-12  | Preparing answers to confidential potential DIP provider questions regarding the supporting calculations and methodology for the ArcJapan KPMG valuation.                                   | 0.3   | \$ 550 | \$ 165.00   |
| Mueller, Natalja | 3-Sep-12  | Prepare notes and final analysis following the advisors' call regarding the Jjill valuation report.   | 0.5   | \$ 550 | \$ 275.00   |

## EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate   | Amount      |
|------------------|----------|---|-------|--------|-------------|
| Fletcher, David  | 3-Sep-12 | Partner review of draft responses to questions raised by advisors following their review of several KPMG valuation reports; providing written feedback on draft responses.  | 0.5   | \$ 950 | \$ 475.00   |
| Marvin, Douglas  | 3-Sep-12 | Preparing answers to questions on the AEIYL, AEID I&II assets raised by confidential potential DIP provider.  | 0.6   | \$ 550 | \$ 330.00   |
| Marvin, Douglas  | 3-Sep-12 | Prepare Bahrain Bay I and II follow up information and summarize prior to sending to Houlihan Lokey (HL) and Zolfo Cooper (ZC).   | 0.8   | \$ 550 | \$ 440.00   |
| Marvin, Douglas  | 3-Sep-12 | Send information request responses to Rothschild for HL & Zolfo for various assets.   | 0.4   | \$ 550 | \$ 220.00   |
| Marvin, Douglas  | 3-Sep-12 | Preparing answers to questions on the Lusail assets raised by confidential potential DIP provider.  | 0.9   | \$ 550 | \$ 495.00   |
| Mueller, Natalja | 3-Sep-12 | Internal discussion with in-house sector specialists on potential buyers/disposal options for each Viridian division.   | 1     | \$ 550 | \$ 550.00   |
| Khoo, Kian Huat  | 3-Sep-12 | Preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Venture Capital portfolio India (AIGC I).  | 3.9   | \$ 550 | \$ 2,145.00 |
| Khoo, Kian Huat  | 3-Sep-12 | Continue preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Venture Capital portfolio India (AIGC I).                                     | 3.1   | \$ 550 | \$ 1,705.00 |
| Williams, Gareth | 4-Sep-12 | Review of questions posed by advisors following their review of the Viridian KPMG valuation report; Director review of proposed analysis and comments in response to questions raised and providing written feedback thereon. | 0.9   | \$ 840 | \$ 756.00   |

**EXHIBIT D5**

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|------------------|-------------|---|--------------|-------------|---------------|
| Williams, Gareth | 4-Sep-12    | Call with HL and ZC to clear remaining questions on the Viridian KPMG valuation report. Attendees: G. Williams, R. Booth, D. McPhee and N. Mueller (all KPMG), S. Dudley, (Arcapita), Alvarez & Marsal (A&M) and Rothschild.                                  | 1.8          | \$ 840      | \$ 1,512.00   |
| Booth, Richard   | 4-Sep-12    | Call with HL and ZC to clear remaining questions on the Viridian KPMG valuation report. Attendees: G. Williams, R. Booth, D. McPhee and N. Mueller (all KPMG), S. Dudley, (Arcapita), Alvarez & Marsal (A&M) and Rothschild.                                  | 1.8          | \$ 695      | \$ 1,251.00   |
| McPhee, Douglas  | 4-Sep-12    | Call with HL and ZC to clear remaining questions on the Viridian KPMG valuation report. Attendees: G. Williams, R. Booth, D. McPhee and N. Mueller (all KPMG), S. Dudley, (Arcapita), Alvarez & Marsal (A&M) and Rothschild.                                  | 1.8          | \$ 950      | \$ 1,710.00   |
| Mueller, Natalja | 4-Sep-12    | Call with HL and ZC to clear remaining questions on the Viridian KPMG valuation report. Attendees: G. Williams, R. Booth, D. McPhee and N. Mueller (all KPMG), S. Dudley, (Arcapita), Alvarez & Marsal (A&M) and Rothschild.                                  | 1.8          | \$ 550      | \$ 990.00     |
| Mueller, Natalja | 4-Sep-12    | Preparation for the Viridian call with lenders' advisors HL and ZC, including review of questions posed by advisors and preparation of analysis and supporting commentary to address the questions raised on the KPMG valuation report for Viridian.          | 2.7          | \$ 550      | \$ 1,485.00   |
| Williams, Gareth | 4-Sep-12    | Review of questions posed by confidential potential DIP funding provider following their review of multiple KPMG valuation reports; Director review of proposed analysis and comments in response to questions raised and providing written feedback thereon. | 2.1          | \$ 840      | \$ 1,764.00   |

## EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description  | Hours | Rate   | Amount      |
|------------------|----------|--|-------|--------|-------------|
| Khoo, Kian Huat  | 4-Sep-12 | Continue preparation of responses to questions received from Zolfo Cooper and Houlihan Lokey in relation to the draft KPMG valuation report for Venture Capital portfolio India (AIGC I).  | 3     | \$ 550 | \$ 1,650.00 |
| Booth, Richard   | 4-Sep-12 | Drafting of proposed responses to potential DIP finance provider questions, on Freightliner, Honiton and Viridian, in advance of conference call with potential DIP finance provider on 5/9/12.  | 3     | \$ 695 | \$ 2,085.00 |
| Marvin, Douglas  | 5-Sep-12 | Prepare Fountains information requested by HL & Zolfo and drafting responses to same.  | 0.4   | \$ 550 | \$ 220.00   |
| Berg, Antony     | 5-Sep-12 | Review the 3PD report in preparation for call with potential DIP finance provider to discuss key diligence topics.   | 0.6   | \$ 695 | \$ 417.00   |
| Berg, Antony     | 5-Sep-12 | Review the Tensar report in preparation for call with potential DIP finance provider.  | 1     | \$ 695 | \$ 695.00   |
| Mueller, Natalja | 5-Sep-12 | Prepare the Viridian Weighted Average Cost Calculation (WACC) sensitivity as requested by the lenders' advisors and call notes.  | 1     | \$ 550 | \$ 550.00   |
| Mueller, Natalja | 5-Sep-12 | Preparation of detailed notes and analysis in response to questions posed by confidential potential DIP finance providers, following their review of the KPMG valuation reports for a number of assets.  | 1     | \$ 550 | \$ 550.00   |
| Berg, Antony     | 5-Sep-12 | Senior Manager review of financial analysis and draft responses to due diligence questions raised by a potential DIP finance provider, relating to PODS, in advance of a meeting to discuss due diligence matters. Attended by A. Berg (KPMG), R. James (Arcapita) and potential DIP finance team. | 1.1   | \$ 695 | \$ 764.50   |
| Williams, Gareth | 5-Sep-12 | Preparation in advance of call with potential DIP provider including Director review of business plan analysis and comments in response to questions on a number of KPMG asset valuation reports.  | 1.8   | \$ 840 | \$ 1,512.00 |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date     | Description   | Hours | Rate   | Amount      |
|------------------|----------|---|-------|--------|-------------|
| Bhuwania, Achal  | 5-Sep-12 | Preparation in advance of call with potential DIP provider including Senior Manager review of valuation methodology analysis and comments in response to questions on a number of KPMG asset valuation reports.                                     | 2     | \$ 695 | \$ 1,390.00 |
| Bhuwania, Achal  | 5-Sep-12 | Call with potential Debtor-in-Possession (DIP) Finance Provider to discuss infrastructure asset valuations related questions. Attendees: G. Williams, A. Bhuwania, A. Berg, N. Mueller, R. Booth (all KPMG), DIP Provider, Rothschild and Arcapita. | 2     | \$ 695 | \$ 1,390.00 |
| Berg, Antony     | 5-Sep-12 | Call with potential Debtor-in-Possession (DIP) Finance Provider to discuss infrastructure asset valuations related questions. Attendees: G. Williams, A. Bhuwania, A. Berg, N. Mueller, R. Booth (all KPMG), DIP Provider, Rothschild and Arcapita. | 2     | \$ 695 | \$ 1,390.00 |
| Williams, Gareth | 5-Sep-12 | Call with potential Debtor-in-Possession (DIP) Finance Provider to discuss infrastructure asset valuations related questions. Attendees: G. Williams, A. Bhuwania, A. Berg, N. Mueller, R. Booth (all KPMG), DIP Provider, Rothschild and Arcapita. | 2     | \$ 840 | \$ 1,680.00 |
| Mueller, Natalja | 5-Sep-12 | Call with potential Debtor-in-Possession (DIP) Finance Provider to discuss infrastructure asset valuations related questions. Attendees: G. Williams, A. Bhuwania, A. Berg, N. Mueller, R. Booth (all KPMG), DIP Provider, Rothschild and Arcapita. | 2     | \$ 550 | \$ 1,100.00 |
| Booth, Richard   | 5-Sep-12 | Call with potential Debtor-in-Possession (DIP) Finance Provider to discuss infrastructure asset valuations related questions. Attendees: G. Williams, A. Bhuwania, A. Berg, N. Mueller, R. Booth (all KPMG), DIP Provider, Rothschild and Arcapita. | 2     | \$ 695 | \$ 1,390.00 |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
 Advisor Discussions  
 March 19, 2012 through September 17, 2013

| Name                 | Date      | Description  | Hours | Rate   | Amount      |
|----------------------|-----------|--|-------|--------|-------------|
| Borkowska, Alexandra | 5-Sep-12  | Preparation of answers to questions, regarding AGID I, given to KPMG in advance of G Williams' (KPMG) call with DIP providers.   | 3     | \$ 405 | \$ 1,215.00 |
| Mueller, Natalja     | 5-Sep-12  | Preparation of financial analysis and draft comments in response to questions on KPMG valuation reports raised by DIP finance provider.  | 2     | \$ 550 | \$ 1,100.00 |
| Marvin, Douglas      | 6-Sep-12  | Prepare and send additional Lusail information to Rothschild's per HL & ZC request.  | 0.3   | \$ 550 | \$ 165.00   |
| Marvin, Douglas      | 6-Sep-12  | Prepare and send additional Fountains information requested by HL & ZC.  | 0.6   | \$ 550 | \$ 330.00   |
| Marvin, Douglas      | 6-Sep-12  | Preparation of financial analysis and draft comments in response to questions on KPMG valuation reports raised by DIP finance provider related to a number of assets.                                      | 0.7   | \$ 550 | \$ 385.00   |
| Marvin, Douglas      | 6-Sep-12  | Prepare and send additional Lux Res Dev information requested by HL & ZC.  | 0.7   | \$ 550 | \$ 385.00   |
| Harrower, Andrew     | 6-Sep-12  | Updating time cost analysis for the first week of August including go-forward projections, in order to provide Arcapita management with an update on time costs to date and forecast time costs as agreed. | 3     | \$ 550 | \$ 1,650.00 |
| Harrower, Andrew     | 10-Sep-12 | Drafting and sending several hold harmless letters to confidential 3rd parties in order to provide KPMG valuation reports ahead of any potential DIP or equity funding from 3rd parties.                   | 3     | \$ 550 | \$ 1,650.00 |
| Lawrence, Jason      | 19-Sep-12 | Director review of hold harmless letters for potential new DIP investors (confidential); transmission of hold harmless letters.  | 1     | \$ 840 | \$ 840.00   |
| Harrower, Andrew     | 24-Sep-12 | Updating time cost analysis to September 21st, including go-forward projections, in order to provide Arcapita management with an update on forecast time costs.  | 2.2   | \$ 550 | \$ 1,210.00 |
| Harrower, Andrew     | 24-Sep-12 | Preparing an updated analysis of comparison of actual fees compared to budget, drafting narratives in support, in order to update Arcapita management on the engagement as necessary.                      | 3.2   | \$ 550 | \$ 1,760.00 |

# EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name             | Date      | Description   | Hours | Rate   | Amount      |
|------------------|-----------|---|-------|--------|-------------|
| Harrower, Andrew | 26-Sep-12 | Running client checks following requests from potential DIP investors for copies of the KPMG valuation reports; drafting hold harmless and authority to release letters in order to provide reports to the potential DIP investors.   | 1.9   | \$ 550 | \$ 1,045.00 |
| Lawrence, Jason  | 4-Oct-12  | Preparation of hold harmless letters for the release of reports to the financial and legal advisers of potential new dip providers  | 2.1   | \$ 840 | \$ 1,764.00 |
| Fletcher, David  | 8-Oct-12  | Partner review, revision and final signing of the Silverpoint Hold Harmless letter and company authorization letter, in order to facilitate release of the KPMG valuation reports to the potential DIP financing / equity provider.   | 0.9   | \$ 950 | \$ 855.00   |
| Lawrence, Jason  | 10-Oct-12 | Preparation of additional hold harmless letters for new DIP providers (confidential).   | 1.8   | \$ 840 | \$ 1,512.00 |
| Fletcher, David  | 11-Oct-12 | Partner review and signing of multiple hold harmless letters and company authority to release letters in order to release valuation reports to potential DIP financing and equity providers.  | 0.5   | \$ 950 | \$ 475.00   |
| Harrower, Andrew | 11-Oct-12 | Drafting multiple hold harmless letters and company authority to release letters in order to provide the KPMG valuation reports to multiple potential DIP finance / equity providers.   | 2.2   | \$ 550 | \$ 1,210.00 |
| Fletcher, David  | 12-Oct-12 | Partner review, revision and final signing of the Goldman Sachs Hold Harmless letter and company authorization letter, in order to facilitate release of the KPMG valuation reports to the potential DIP financing / equity provider. | 1.5   | \$ 950 | \$ 1,425.00 |
| Fletcher, David  | 18-Oct-12 | Reviewing and drafting correspondence following several press releases regarding the KPMG valuation work.   | 1.1   | \$ 950 | \$ 1,045.00 |
| Fletcher, David  | 24-Oct-12 | Review of emails from Alvarez & Marsal related to fees, reviewing related analysis in order to assess the KPMG fee position.  | 0.8   | \$ 950 | \$ 760.00   |

## EXHIBIT D5

Arcapita Bank B.S.C. (c)  
Advisor Discussions  
March 19, 2012 through September 17, 2013

| Name                      | Date      | Description  | Hours        | Rate   | Amount               |
|---------------------------|-----------|--|--------------|--------|----------------------|
| Lawrence, Jason           | 25-Oct-12 | Preparation of hold harmless letters for the release of reports to the financial and legal advisers of potential new dip providers | 1.9          | \$ 840 | \$ 1,596.00          |
| Fletcher, David           | 29-Oct-12 | Drafting email correspondence to Alvarez & Marsal relating to questions raised on KPMG fees.                                       | 0.5          | \$ 950 | \$ 475.00            |
| Total Advisor Discussions |           |  | <u>435.3</u> |        | <u>\$ 291,061.00</u> |