

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

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: **Chapter 11**
: **Case No. 12-11076 (SHL)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
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**THIRD MONTHLY FEE STATEMENT OF KPMG LLP (US)
AS TAX CONSULTANTS FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD BEGINNING
AUGUST 1, 2012 THROUGH AUGUST 31, 2012**

Name of Applicant:	KPMG LLP (US)
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	July 11, 2012 <i>nunc pro tunc</i> to March 19, 2012
Period for which Compensation and Expense Reimbursement is sought:	August 1, 2012 through August 31, 2012
Amount of Fees:	\$ 45,915.50 ¹
Amount of Expense Reimbursement:	\$ 0.00

This is an: X Monthly _____ Interim _____ Final Application

¹ \$36,732.40 represents 80% of compensation sought as reimbursement for fees for the Third Monthly Fee Statement.

EXHIBIT A

Arcapita Bank B.S.C. (c)
Summary Of Hours and Fees Incurred By Professional
August 1, 2012 through August 31, 2012

Professional	Position	Current Hours Billed	Hourly Rate	Fees Billed
Grande, Mary C.	Partner	9.0	\$ 665.00	\$ 5,985.00
DeCairano, Jill M	Senior Manager	9.0	\$ 507.50	\$ 4,567.50
DeCairano, Jill M	Senior Manager	1.5	\$ 580.00	\$ 870.00
Kim, Dale Y	Manager	1.5	\$ 430.50	\$ 645.75
Sellers, Monica	Manager	3.7	\$ 492.00	\$ 1,820.40
Tatum, Pamela Renea	Senior Associate	13.7	\$ 364.00	\$ 4,986.80
Beel, Ryan C	Senior Associate	29.5	\$ 318.50	\$ 9,395.75
Ford, James H	Senior Associate	1.0	\$ 318.50	\$ 318.50
Marini, Catherine T.	Senior Associate	17.8	\$ 318.50	\$ 5,669.30
LeDoux, Cori Lynn	Associate	47.6	\$ 245.00	\$ 11,662.00
Lewis, Kimberlyetta R	Associate	0.5	\$ 245.00	\$ 122.50
Chigurupati, Vijaya	Paraprofessional	43.2	\$ 122.50	\$ 5,292.00

Total Hours and Fees	178.0	\$ 51,335.50
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Fees	\$ 51,335.50
Less Reduction due to compliance fees inadvertently charged in July fee statement	\$ (3,920.00) ⁽¹⁾
Voluntary Reduction for Fee Application Preparation Services	\$ (1,500.00)
Total Fees	\$ 45,915.50
Out of Pocket Expenses	\$ -
Subtotal of Fees and Out of Pocket Expenses	\$ 45,915.50
less Holdback Adjustment (20% of Fees)	\$ (9,183.10)
Net Requested Fees & Out of Pocket Expenses	\$ 36,732.40

Hourly Blended Rate	\$ 301.36
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⁽¹⁾ This adjustment is necessary to correct compliance fees inadvertently charged in the July Fee Statement. To the extent further detail is necessary, KPMG would be happy to provide such detail.

EXHIBIT B

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

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Compliance Services	D1	159.1	\$ 39,738.30
Retention Preparation	D2	1.3	\$ 639.60
Fee Application Preparation	D3	16.1	\$ 4,667.60
Tax Consulting Services	D4	1.5	\$ 870.00
	Total	178.0	\$ 45,915.50

EXHIBIT C

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

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

EXHIBIT C1

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

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

EXHIBIT D1

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

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

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
DeCairano,Jill M	03-Aug-12	Senior manager review of the 2011 Palatine Properties workpapers.	1.0	\$507.50	\$ 507.50
DeCairano,Jill M	03-Aug-12	Senior manager review of the 2011 Palatine Properties returns.	1.0	\$507.50	\$ 507.50
Lewis, Kimberlyetta R	06-Aug-12	Update the 1120x proforma federal return for US Senior Living Inc. amended 2009 tax return.	0.5	\$245.00	\$ 122.50
Chigurupati, Vijaya	06-Aug-12	Update the 2011 Palatine Properties workpapers for the updated trial balance provided by the client.	3.0	\$122.50	\$ 367.50
Kim,Dale Y	06-Aug-12	Final review of the necessary state attachments and NOL/apportionment schedules regarding US Senior Living Funding Inc & Subs.	0.5	\$430.50	\$ 215.25
Chigurupati, Vijaya	07-Aug-12	Update the 2011 Longwood Holding Company federal return based on manager review	0.5	\$122.50	\$ 61.25
Chigurupati, Vijaya	07-Aug-12	Update the 2011 OSP Holding Company workpapers for the updated trial balance provided by the client.	2.2	\$122.50	\$ 269.50
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 federal return workpapers for La Mesa Holding Company.	1.5	\$318.50	\$ 477.75
Chigurupati, Vijaya	08-Aug-12	Revise the 2011 La Mesa Holding Company workpapers based on manager review.	2.0	\$122.50	\$ 245.00
Chigurupati, Vijaya	08-Aug-12	Revised the 2011 La Mesa Holding Company federal return based on manager review.	2.2	\$122.50	\$ 269.50
Beel,Ryan C	08-Aug-12	Update the 2011 Longwood Holding Company federal return for review comments.	1.5	\$318.50	\$ 477.75
Chigurupati, Vijaya	08-Aug-12	Update the 2011 OSP Holding Company federal and state returns as a result of the updated trial balance provided by the client.	3.5	\$122.50	\$ 428.75

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 Palatine Properties workpapers.	2.5	\$318.50	\$ 796.25
Beel,Ryan C	08-Aug-12	Senior associate review of the 2011 Palatine Properties federal and state returns.	2.5	\$318.50	\$ 796.25
Chigurupati, Vijaya	09-Aug-12	Associate prepared tax return for 2011 palatine properties.	1.2	\$122.50	\$ 147.00
Chigurupati, Vijaya	10-Aug-12	Associate preparation of the 2012 third quarter estimate calculation for US Senior Living Funding Inc & Subs.	0.2	\$122.50	\$ 24.50
DeCairano,Jill M	10-Aug-12	Senior manager review of the Orlando tax returns.	1.0	\$507.50	\$ 507.50
Beel,Ryan C	10-Aug-12	Senior associate review of the 2011 OSP Holding Company federal and state tax returns.	3.0	\$318.50	\$ 955.50
Chigurupati, Vijaya	13-Aug-12	Associate preparation of the 2012 third quarter estimate calculation for US Senior Living Funding Inc & Subs.	1.0	\$122.50	\$ 122.50
Chigurupati, Vijaya	13-Aug-12	Associate preparation of the 2011 workpapers for Aspen Valley tax return.	1.3	\$122.50	\$ 159.25
Beel,Ryan C	13-Aug-12	Update the 2011 OSP Holding Company federal and state tax returns for review comments.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	13-Aug-12	Update the 2011 Palatine Properties tax returns for review comments.	1.0	\$318.50	\$ 318.50
Marini,Catherine T.	13-Aug-12	Initial senior associate review of the 2011 US Senior Living Inc. & Subs workpapers for 2011 tax return.	1.3	\$318.50	\$ 414.05
Chigurupati, Vijaya	14-Aug-12	Associate preparation of the 2011 tax return for Aspen Valley and changes to workpapers as a result of senior review.	3.9	\$122.50	\$ 477.75

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	14-Aug-12	Continue Associate preparation of the 2011 tax return for Aspen Valley and changes to workpapers as a result of senior review.	1.3	\$122.50	\$ 159.25
LeDoux,Cori Lynn	14-Aug-12	Prepare the 2011 US Senior Living Inc. & Subs federal workpapers.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	14-Aug-12	Continue to prepare the 2011 US Senior Living Inc. & Subs federal workpapers.	1.1	\$245.00	\$ 269.50
Marini,Catherine T.	14-Aug-12	Senior associate review of the 2011 US Senior Living Inc workpapers.	2.5	\$318.50	\$ 796.25
Chigurupati, Vijaya	15-Aug-12	Revised the 2011 OSP tax return per manager review.	1.0	\$122.50	\$ 122.50
LeDoux,Cori Lynn	15-Aug-12	Update the 2011 US Senior Living Inc. & Subs workpapers as a result of senior review.	1.0	\$245.00	\$ 245.00
Marini,Catherine T.	15-Aug-12	Senior associate review of the 2011 USSLF workpapers.	2.5	\$318.50	\$ 796.25
Beel,Ryan C	16-Aug-12	Senior associate review of the 2011 Aspen Valley workpapers.	1.0	\$318.50	\$ 318.50
Chigurupati, Vijaya	16-Aug-12	Prepare the Joint Venture investment roll forward for purposes of preparing the 2011 tax return for Aspen Valley.	0.3	\$122.50	\$ 36.75
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Aspen Valley federal and state returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 La Mesa Holding Company tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Longwood Holding Company tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	16-Aug-12	Partner review of the 2011 Orlando conversion, Orlando development and Orlando residential tax returns.	1.0	\$665.00	\$ 665.00

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
Chigurupati, Vijaya	16-Aug-12	Update the 2011 OSP Holding Company returns for review comments.	0.2	\$122.50	\$ 24.50
Beel,Ryan C	16-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers.	1.5	\$318.50	\$ 477.75
Chigurupati, Vijaya	17-Aug-12	Update the 2011 OSP Holding Company returns for review comments.	2.0	\$122.50	\$ 245.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 Palatine Properties tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 Pond Bay tax returns.	1.0	\$665.00	\$ 665.00
Grande,Mary C.	17-Aug-12	Partner review of the 2011 US Senior Living Inc & Subs tax returns.	1.0	\$665.00	\$ 665.00
LeDoux,Cori Lynn	19-Aug-12	Prepare the 2012 third quarter estimates for USSLF Subco.	2.9	\$245.00	\$ 710.50
Marini,Catherine T.	20-Aug-12	Review 2012 third quarter estimates for US Senior Living Inc. & Subs.	2.0	\$318.50	\$ 637.00
LeDoux,Cori Lynn	20-Aug-12	Update the 2011 USSLF Subco tax returns for review comments	3.1	\$245.00	\$ 759.50
LeDoux,Cori Lynn	20-Aug-12	Update the 2011 US Senior Living Inc. tax returns for review comments.	2.9	\$245.00	\$ 710.50
Marini,Catherine T.	20-Aug-12	Senior Associate review of the US Senior Living tax return workpapers.	3.8	\$318.50	\$ 1,210.30
Marini,Catherine T.	20-Aug-12	Continue Senior Associate review of the US Senior Living tax return workpapers.	0.7	\$318.50	\$ 222.95
LeDoux,Cori Lynn	21-Aug-12	Prepare the 2011 USSLF federal tax returns.	2.1	\$245.00	\$ 514.50
LeDoux,Cori Lynn	22-Aug-12	Prepare the 2011 USSLF state tax returns.	3.9	\$245.00	\$ 955.50

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
LeDoux,Cori Lynn	24-Aug-12	Prepare the 2011 US Senior Living state tax returns.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	25-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	25-Aug-12	Continue to prepare the 2011 US Senior Living state tax returns.	1.1	\$245.00	\$ 269.50
LeDoux,Cori Lynn	26-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.1	\$245.00	\$ 759.50
LeDoux,Cori Lynn	26-Aug-12	Update the 2011 USSLF state tax returns for review comments.	1.4	\$245.00	\$ 343.00
Beel,Ryan C	27-Aug-12	Senior associate review of the 2011 Aspen Valley workpapers and revised for review comments.	3.8	\$318.50	\$ 1,210.30
Beel,Ryan C	27-Aug-12	Senior associate review of the 2011 Aspen Valley returns.	3.2	\$318.50	\$ 1,019.20
LeDoux,Cori Lynn	27-Aug-12	Prepare the 2011 US Senior Living state tax returns.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	27-Aug-12	Continue to prepare the 2011 US Senior Living state tax returns.	1.4	\$245.00	\$ 343.00
Chigurupati, Vijaya	28-Aug-12	Prepare the 2011 Chicago Condo federal workpapers.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	28-Aug-12	Associate preparation of the 2011 Waverly workpapers.	3.9	\$122.50	\$ 477.75
Chigurupati, Vijaya	28-Aug-12	Continue Associate preparation of the 2011 Waverly workpapers.	0.7	\$122.50	\$ 85.75
LeDoux,Cori Lynn	28-Aug-12	Prepare the 2011 US Senior Living LLC CA return.	2.3	\$245.00	\$ 563.50
Marini,Catherine T.	28-Aug-12	Senior Associate review of the USSLF Subco.	2.0	\$318.50	\$ 637.00
Beel,Ryan C	29-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers.	2.9	\$318.50	\$ 923.65

EXHIBIT D1

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

Name	Date	Description	Hours	Rate	Amount
Beel,Ryan C	29-Aug-12	Senior Associate review of the 2011 Outlet Funding workpapers federal return.	1.1	\$318.50	\$ 350.35
Chigurupati, Vijaya	29-Aug-12	Update the 2011 Pond Bay returns for review comments.	0.8	\$122.50	\$ 98.00
LeDoux,Cori Lynn	29-Aug-12	Prepare the US Senior Living Inc. & Subs workpapers.	3.9	\$245.00	\$ 955.50
LeDoux,Cori Lynn	29-Aug-12	Continue to prepare the US Senior Living Inc. & Subs workpapers.	3.9	\$245.00	\$ 955.50
Marini,Catherine T.	29-Aug-12	Senior Associate review of the US Senior Living state returns.	2.0	\$318.50	\$ 637.00
Marini,Catherine T.	29-Aug-12	Senior Associate review of the US Senior Living LLC CA return.	1.0	\$318.50	\$ 318.50
Chigurupati, Vijaya	30-Aug-12	Review KPMG link to confirm all appropriate approvals have been received to deliver tax returns to client.	0.2	\$122.50	\$ 24.50
Chigurupati, Vijaya	30-Aug-12	Associate preparation of the 2011 Outlet Center state tax returns.	3.3	\$122.50	\$ 404.25
Chigurupati, Vijaya	30-Aug-12	Continue Associate preparation of the 2011 Outlet Center state tax returns.	1.0	\$122.50	\$ 122.50
LeDoux,Cori Lynn	30-Aug-12	Prepare the US Senior Living Inc. & Subs workpapers.	0.7	\$245.00	\$ 171.50
Subtotal Tax Compliance Services					\$43,658.30
Less Reduction due to fees inadvertently charged					\$ (3,920.00)
Total Tax Compliance Services			159.1		\$39,738.30 ⁽¹⁾

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

EXHIBIT D2

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

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

EXHIBIT D3

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

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	07-Aug-12	Compiling the July task descriptions and incorporate into the fee statement.	1.5	\$364.00	\$ 546.00
Tatum,Pamela Renea	08-Aug-12	Continue to compile the July task descriptions and submit questions to Manager to clear.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	08-Aug-12	Incorporate most recent information received from D. DeCairano (KPMG US) into the July monthly fee statement.	0.4	\$364.00	\$ 145.60
Tatum,Pamela Renea	08-Aug-12	Update the July fee statement which includes, adding professionals and updating the billing rates.	0.6	\$364.00	\$ 218.40
Tatum,Pamela Renea	08-Aug-12	Transmit July draft fee statement to M. Sellers (KPMG) for review.	0.1	\$364.00	\$ 36.40
Tatum,Pamela Renea	09-Aug-12	Incorporate most recent information received from M. Sellers' (KPMG US) into the July monthly fee statement.	0.9	\$364.00	\$ 327.60
Sellers,Monica	09-Aug-12	Provide updated information for exhibits to be included in monthly fee statement.	0.4	\$492.00	\$ 196.80
Tatum,Pamela Renea	10-Aug-12	Prepare the first interim fee application for the period of March 19, 2012 through July 31, 2012.	0.9	\$364.00	\$ 327.60
Tatum,Pamela Renea	10-Aug-12	Prepare the Consolidated Exhibits related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.4	\$364.00	\$ 145.60
Tatum,Pamela Renea	10-Aug-12	Continue to prepare the narrative related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	1.4	\$364.00	\$ 509.60
Tatum,Pamela Renea	10-Aug-12	Incorporate additional information into the June fee statement with respect to the compliance billing rates.	0.3	\$364.00	\$ 109.20

EXHIBIT D3

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

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	10-Aug-12	Incorporate most recent information received into the July fee statement based on discussions with the tax manager and forward for review.	0.6	\$364.00	\$ 218.40
Sellers,Monica	13-Aug-12	Provide updated information for exhibits to be included in monthly fee statement.	0.3	\$492.00	\$ 147.60
Sellers,Monica	13-Aug-12	Provide updated information for exhibits and narrative to be included in interim fee application.	0.3	\$492.00	\$ 147.60
Tatum,Pamela Renea	14-Aug-12	Incorporate most recent information received from M. Sellers' (KPMG US) into the July monthly fee statement.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	14-Aug-12	Continue to prepare the narrative related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	1.2	\$364.00	\$ 436.80
Tatum,Pamela Renea	14-Aug-12	Continue to prepare the Consolidated Exhibits related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	14-Aug-12	Finalize the July fee statement and forward to Debtor's Counsel to file and serve.	0.2	\$364.00	\$ 72.80
Tatum,Pamela Renea	14-Aug-12	Prepare the certification related to the First Interim fee application for the period of March 19, 2012 through July 31, 2012.	0.4	\$364.00	\$ 145.60
Tatum,Pamela Renea	14-Aug-12	Finalize the draft documents relating to the First Interim fee application for the period of March 19, 2012 through July 31, 2012 and forward to M. Sellers (KPMG) for review.	0.3	\$364.00	\$ 109.20
Sellers,Monica	14-Aug-12	Prior to finalization, approve July fee statement documents.	0.4	\$492.00	\$ 196.80
Sellers,Monica	14-Aug-12	Prior to finalization, approve interim fee application documents.	0.4	\$492.00	\$ 196.80

EXHIBIT D3

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

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	15-Aug-12	Incorporate additional information received relating to the interim fee application, narrative and certification, provided by M. Sellers (KPMG US).	1.3	\$364.00	\$ 473.20
Tatum,Pamela Renea	15-Aug-12	Prepare and forward the first interim fee application, narrative, certification and other related documents to the Tax partner and manager for review.	0.7	\$364.00	\$ 254.80
Tatum,Pamela Renea	15-Aug-12	Revise the narrative based on J. DeCairano's (KPMG) review comments.	0.2	\$364.00	\$ 72.80
Sellers,Monica	15-Aug-12	Provide additional footnote language to be included in interim fee application.	0.4	\$492.00	\$ 196.80
Sellers,Monica	30-Aug-12	Review email received from Debtors' counsel (S. Liu) regarding US Trustee's comments to interim fee application; review fee application to assist in determining potential issue.	0.1	\$492.00	\$ 49.20
Sellers,Monica	31-Aug-12	Transmit communication to S. Liu (Debtors' counsel) to request further clarification regarding US Trustee question on interim fee application.	0.1	\$492.00	\$ 49.20
Subtotal Fee Application Preparation					\$ 6,167.60
Less Voluntary Reduction					\$ (1,500.00) ⁽¹⁾
Total Fee Application Preparation			16.1	\$	4,667.60

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

EXHIBIT D4

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

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DeCairano, Jill M	01-Aug-12	Conference call with M. Casey (Arcapita), C. Millet, J. Makuch, G. Chastain, J. Gordon, C. Linton (all Kings & Spalding) in regard to the US Assisted Living III IRS notice.	1.5	\$580.00	\$ 870.00
		Total Tax Consulting Services	<u>1.5</u>		<u>\$ 870.00</u>