

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

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: **Chapter 11**
: **Case No. 12-11076 (SHL)**
: **(Jointly Administered)**
: **Debtors.**
: **ARCAPITA BANK B.S.C.(c), et al.,**
: **In re**
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**FIFTH MONTHLY FEE STATEMENT OF KPMG LLP (US)
AS TAX CONSULTANTS FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD BEGINNING
OCTOBER 1, 2012 THROUGH OCTOBER 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:	October 1, 2012 through October 31, 2012
Amount of Fees:	\$ 12,111.90 ¹
Amount of Expense Reimbursement:	\$ 0.00

This is an: Monthly Interim Final Application

¹ \$9,689.52 represents 80% of compensation sought as reimbursement for fees for the Fifth Monthly Fee Statement.

EXHIBIT A

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

Professional	Position	Current Hours Billed	Hourly Rate	Fees Billed
DeCairano,Jill M	Senior Manager	6.0	\$ 507.50	\$ 3,045.00
DeCairano,Jill M	Senior Manager	2.0	\$ 580.00 ⁽¹⁾	\$ 1,160.00
Kim,Dale Y	Manager	0.5	\$ 492.00 ⁽¹⁾	\$ 246.00
Sellers,Monica	Manager	0.4	\$ 492.00	\$ 196.80
Tatum,Pamela Renea	Senior Associate	5.4	\$ 364.00	\$ 1,965.60
Rubin,Tara D.	Senior Associate	1.5	\$ 364.00 ⁽¹⁾	\$ 546.00
Beel,Ryan C	Senior Associate	5.5	\$ 318.50	\$ 1,751.75
Beel,Ryan C	Senior Associate	6.5	\$ 364.00 ⁽¹⁾	\$ 2,366.00
Marini,Catherine T.	Senior Associate	0.5	\$ 318.50	\$ 159.25
VanRossem,Michael Charles	Associate	1.1	\$ 280.00 ⁽¹⁾	\$ 308.00
LeDoux,Cori Lynn	Associate	1.5	\$ 245.00	\$ 367.50
Total Hours and Fees		<u>30.9</u>		<u>\$ 12,111.90</u>
Total Fees				\$ 12,111.90
Out of Pocket Expenses				\$ -
Subtotal of Fees and Out of Pocket Expenses				\$ 12,111.90
less Holdback Adjustment (20% of Fees)				\$ (2,422.38)
Net Requested Fees & Out of Pocket Expenses				<u>\$ 9,689.52</u>
Hourly Blended Rate			<u>\$ 391.97</u>	

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

EXHIBIT B

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

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Compliance Services	D1	13.5	\$ 5,323.50
Retention Preparation	D2	-	\$ -
Fee Application Preparation	D3	5.8	\$ 2,162.40
Tax Consulting Services	D4	11.6	\$ 4,626.00
	Total	30.9	\$ 12,111.90

EXHIBIT C

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

Name	Date	Description	Hours	Rate	Amount
DeCairano,Jill M	02-Oct-12	Senior Manager review of the state return due on 10/15 for US Senior Living Inc. & Subs.	3.1	\$ 507.50	\$ 1,573.25
DeCairano,Jill M	02-Oct-12	Continue Senior Manager review of the state return due on 10/15 for US Senior Living Inc. & Subs.	0.9	\$ 507.50	\$ 456.75
LeDoux,Cori Lynn	10-Oct-12	Associate updates for review comments on state returns for U.S. Senior Living Inc. & Subs.	1.5	\$ 245.00	\$ 367.50
Marini,Catherine T.	10-Oct-12	Senior Associate review of updates for review comments on state returns for U.S. Senior Living Inc. & Subs.	0.5	\$ 318.50	\$ 159.25
DeCairano,Jill M	15-Oct-12	Senior Manager finalization of documentation for tax return workpapers for US Senior Living Inc. & Subs.	2.0	\$ 507.50	\$ 1,015.00
Beel,Ryan C	18-Oct-12	Senior Associate preparation of Missouri Form MO-1120 for the 2005 tax year for Outlet Center Funding, Inc in response to a Missouri notice.	2.0	\$ 318.50	\$ 637.00
Beel,Ryan C	19-Oct-12	Update the Missouri Form MO-1120 and response letter to Missouri notice.	0.5	\$ 318.50	\$ 159.25
Beel,Ryan C	24-Oct-12	Prepared Form 966 for Longwood Holding Company, Inc.	2.7	\$ 318.50	\$ 859.95
Beel,Ryan C	24-Oct-12	Correspondence with King & Spalding in order to receive proper information to prepare Form 966 for Longwood Holding Company, Inc.	0.3	\$ 318.50	\$ 95.55
Total Tax Compliance Services			13.5		\$ 5,323.50

EXHIBIT D2

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

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		Total Retention Preparation	<u>0.0</u>		<u>\$ -</u>

EXHIBIT D3

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

Name	Date	Description	Hours	Rate	Amount
Tatum,Pamela Renea	11-Oct-12	Compile the September task descriptions and incorporate into the fee statement.	1.9	\$364.00	\$ 691.60
Tatum,Pamela Renea	11-Oct-12	Prepare the exhibits to incorporate into the September fee statement.	0.8	\$364.00	\$ 291.20
Tatum,Pamela Renea	15-Oct-12	Prepare the September fee statement and provide to the Tax Manager and Partner for review.	1.8	\$364.00	\$ 655.20
Tatum,Pamela Renea	19-Oct-12	Incorporate the most recent information received from the tax manager into the September fee statement exhibits.	0.7	\$364.00	\$ 254.80
Sellers,Monica	25-Oct-12	Incorporate most recent information into fee application prior to its finalization.	0.2	\$492.00	\$ 98.40
Sellers,Monica	26-Oct-12	Continue to incorporate most recent information into fee application prior to its finalization.	0.2	\$492.00	\$ 98.40
Tatum,Pamela Renea	31-Oct-12	Finalize the September fee statement and forward to Debtor's Counsel to file and serve.	0.2	\$364.00	\$ 72.80
Total Fee Application Preparation			5.8		\$ 2,162.40

EXHIBIT D4

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

Name	Date	Description	Hours	Rate	Amount
Rubin,Tara D.	11-Oct-12	Senior Associate review to updates to 2010 and 2011 Missouri notices for Outlet Center Funding.	0.5	\$364.00	\$ 182.00
VanRossem,Michael Charles	11-Oct-12	Drafting response to Missouri state notice for Outlet Center Funding.	1.1	\$280.00	\$ 308.00
Rubin,Tara D.	12-Oct-12	Senior Associate review to updates to 2010 and 2011 Missouri notices for Outlet Center Funding.	1.0	\$364.00	\$ 364.00
DeCairano,Jill M	15-Oct-12	Senior Manager review of the Missouri state notices for Outlet Center Funding.	2.0	\$580.00	\$ 1,160.00
Beel,Ryan C	16-Oct-12	Reviewed Georgia Department of Revenue notice for Outlet Center Funding, Inc.	0.5	\$364.00	\$ 182.00
Beel,Ryan C	16-Oct-12	Called GA representative to discuss notice for Outlet Center Funding Inc.	1.0	\$364.00	\$ 364.00
Beel,Ryan C	16-Oct-12	Communicate with client regarding the status of the GA notice for Outlet Center Funding Inc.	0.5	\$364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Review Missouri Department of Revenue notices for Outlet Center Funding, Inc.	0.5	\$364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Spoke to state representative in regards to Missouri Department of Revenue notices for Outlet Center Funding Inc.	0.5	\$364.00	\$ 182.00
Beel,Ryan C	17-Oct-12	Discussion with D. Kim (KPMG) regarding Missouri notice and 2005 Missouri Form MO-1120 for Outlet Center Funding, Inc.	0.5	\$364.00	\$ 182.00
Kim,Dale Y	17-Oct-12	Discussion with R. Beel (KPMG) regarding Missouri notice and 2005 Missouri Form MO-1120 for Outlet Center Funding, Inc.	0.5	\$492.00	\$ 246.00
Beel,Ryan C	26-Oct-12	Senior Associate review of the IL notice regarding the US Assisted Living Facilities III	1.0	\$364.00	\$ 364.00

EXHIBIT D4

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

Name	Date	Description	Hours	Rate	Amount
Beel,Ryan C	26-Oct-12	Research late payment penalties and interest for IL per the IL notice for US Assisted Living Facilities III.	1.0	\$364.00	\$ 364.00
Beel,Ryan C	31-Oct-12	Spoke to IL state representative regarding IL notice for U.S. Senior Living Inc. & Subs.	0.5	\$364.00	\$ 182.00
Beel,Ryan C	31-Oct-12	Update Form IL-1120 and fax to IRS in response to IL notice for U.S. Senior Living Inc. & Subs.	0.5	\$364.00	\$ 182.00
Total Tax Consulting Services			<u>11.6</u>		<u>\$ 4,626.00</u>