

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	§	Chapter 11
	§	
SEA CONTAINERS LTD., et al.,	§	
	§	Jointly Administered
	§	Case No. 06-11156 (KJC)
	§	
Debtors.	§	Objection Deadline:
	§	June 16, 2008
	§	

NOTICE OF MONTHLY FEE AND EXPENSE INVOICE

To: The Notice Parties Listed on Exhibit A hereto

Name of Applicant: Warren H. Smith & Associates, P.C.

Authorized to Provide
Professional Services to: The United States Bankruptcy Court

Date of Retention: December 19, 2006

Period for which compensation and/or
reimbursement is sought: December 1, 2007 through December 31, 2007

Summary of Monthly Fee and Expense Invoice Statements for Compensation Period:

Date Filed	Period Covered	Requested		Paid	
		Fees	Expenses	Fees	Expenses
5/3/07	February 1, 2007- February 28, 2007	\$5,978.50	\$0.00	\$4,782.80	\$0.00
5/3/07	March 1, 2007- March 31, 2007	\$9,793.50	\$1.84	\$7,834.80	\$1.84
5/10/07	April 1, 2007- April 30, 2007	\$12,038.50	\$1.20	\$9,630.80	\$1.20
6/19/07	May 1, 2007- May 31, 2007	\$24,663.00	\$39.84	Pending	Pending
7/17/07	June 1, 2007- June 30, 2007	\$33,727.50	\$59.10	Pending	Pending
1/17/08	July 1, 2007- July 31, 2007	\$31,238.00	\$478.42	Pending	Pending
1/17/08	August 1, 2007- August 31, 2007	\$14,438.50	\$11.36	Pending	Pending
1/17/08	September 1, 2007- September 30, 2007	\$27,205.00	\$1,198.52	Pending	Pending
1/17/08	October 1, 2007- October 31, 2007	\$33,707.50	\$24.24	Pending	Pending
1/17/08	November 1, 2007- November 30, 2007	\$28,149.00	\$16.40	Pending	Pending
5/27/08	December 1, 2007- December 31, 2007	\$38,502.50	\$0.00	Pending	Pending

PLEASE TAKE NOTICE that Warren H. Smith and Associates, P. C. (the "Applicant") has today filed this Notice of Monthly Fee and Expense Invoice for December 1, 2007 through December 31, 2007 (this "Monthly Fee Statement") pursuant to the Order Appointing Fee Auditor and Establishing Related Procedures Concerning the Allowance and Payment of Compensation and Reimbursement of Expenses of Applicants and Consideration of Fee Applications (the "Fee Auditor Order").

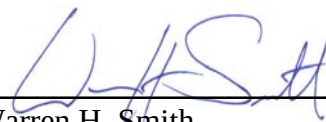
PLEASE TAKE FURTHER NOTICE that responses or objections to this Monthly Fee Statement, if any, must be filed on or before June 16, 2008 at 4:00 p.m. (prevailing Eastern Time) (the "Objection Deadline") with the United States Bankruptcy Court for the District of Delaware, 5th Floor, 824 Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that upon the expiration of the Objection Deadline, the Applicant shall certify in writing to the Debtors and Counsel to the Debtors that no objection, or an objection, has been filed with the Court relative to his Notice, whichever is applicable, after which the Debtors shall pay to the Professional an amount equal to the lesser of (i) 80 per cent of the fees and 100 percent of the expenses requested in this Monthly Fee Statement or (ii) 80 percent of the fees and 100 percent of the expenses not subject to an objection. All fees and expenses in this Monthly Fee Statement will be included in the next interim application for compensation and reimbursement of expenses to be filed and served by the Applicant at a later date, and will be subject to objection at such time.

Dated: May 27, 2008

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P. C.

By: 
Warren H. Smith
State Bar No. 18757050

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FEE AUDITOR

CERTIFICATE OF SERVICE

I, Warren H. Smith, certify that I am not less than 18 years of age, and that service of a copy of the attached *Notice of Monthly Fee and Expense Invoice* (for Warren H. Smith & Associates, P. C. for December, 2007) was made May 27, 2008, upon the Notice Parties identified as "Exhibit A" in the Order Appointing Fee Auditor and Establishing Related Procedures Concerning the Allowance and Payment of Compensation and Reimbursement of expenses of Professionals and Members of Official Committees and Consideration of Fee Applications (as modified) via email, or by hand delivery to those Parties located in Wilmington, Delaware.

Under penalty of perjury, I declare that the foregoing is true and correct.



Warren H. Smith

Exhibit A

Notice Parties

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