EXHIBIT A

Kroll Fees

Sea Containers Services Limited - Official Committee
Summary of Kroll Fees 01/05/08 to 31/05/08
Detail by matter

Exchange Rate $1 : £0.50200

Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
Matter 01 - Pension Matters							
06/05/2008	Luke Hartley	1	Placing a call to D Rothwell regarding buyout research	0.2	370	74.00	147.41
07/05/2008	Mark Skelton	1	Researching the option of a pension buyout	3.6	445	1,602.00	3,191.24
08/05/2008	Gary Squires	1	Reviewing Sackers' email regarding PPF entry (0.2), reviewing valuation schedule (0.4) and discussing opinion with M Skelton (0.2)	0.8	595	476.00	948.21
08/05/2008	Luke Hartley	1	Review of expenses & draft audited scheme accounts	1.1	370	407.00	810.76
08/05/2008	Luke Hartley	1	Reviewing unaudited accounts 1983 scheme and expenses	0.3	370	111.00	221.12
08/05/2008	Luke Hartley	1	Reviewing internet for information regarding buyout market	1.7	370	629.00	1,252.99
08/05/2008	Luke Hartley	1	Call 1983 scheme re expenses	1	370	370.00	737.05
08/05/2008	Luke Hartley	1	Researching Buy-out market	0.3	370	111.00	221.12
08/05/2008	Luke Hartley	1	Reviewing expenses calculations	0.9	370	333.00	663.35
09/05/2008	Luke Hartley	1	Research into buy out market in preparation of a draft memo on market	1.3	370	481.00	958.17
09/05/2008	Luke Hartley	1	Call 1983 scheme regarding draft 2007 accounts	1	370	370.00	737.05
09/05/2008	Luke Hartley	1	Drafting a memo on the buy out option for the pension scheme	0.9	370	333.00	663.35
09/05/2008	Luke Hartley	1	Participation in a conference call with the 1983 scheme advisors regarding the unaudited 2007 accounts	0.6	370	222.00	442.23
09/05/2008	Luke Hartley	1	Receiving a phone call from I Whiteman regarding 1983 scheme expenses for 2007	1	370	370.00	737.05
09/05/2008	Luke Hartley	1	Calling I Whiteman regarding 2007 expenses and 1983 scheme	0.2	370	74.00	147.41
09/05/2008	Vaughan Grandin	1	Discussion of reconciliation of expenses with L Hartley	0.6	315	189.00	376.49
12/05/2008	Luke Hartley	1	Review unaudited 2007 accounts 1983 scheme	0.4	370	148.00	294.82
13/05/2008	Mark Skelton	1	Preparation for PwC deposition regarding 9019 motion	0.5	445	222.50	443.23
13/05/2008	Mark Skelton	1	Preparation with Willkie Farr for PwC deposition and conference call with Punter Southall regarding 9019 motion	5.5	445	2,447.50	4,875.50
13/05/2008	Mark Skelton	1	Reviewing the Navigant Gully report regarding 9019 motion	1	445	445.00	886.45
15/05/2008	Gary Squires	1	Review emails regarding Cornwell challenge, discussing with J Gleave & Denton Wilde Sapte, and responding re application to SCL	1	595	595.00	1,185.26
15/05/2008	Luke Hartley	1	Research into PPF assumptions and writing email to M Skelton regarding same	0.3	370	111.00	221.12
15/05/2008	Luke Hartley	1	Writing an email regarding Cornwell case	0.1	370	37.00	73.71
16/05/2008	Stephen Maskell	1	Preparing PPF Assumptions schedule	1.5	170	255.00	507.97
19/05/2008	Luke Hartley	1	Reviewing PPF assumptions document	0.2	370	74.00	147.41
19/05/2008	Mark Skelton	1	Reviewing T&N judgment and considering relevance to SCL	1.1	445	489.50	975.10
19/05/2008	Mark Skelton	1	Reviewing PPF assumptions for s143 calculations and s75 Mercer calculations for Willkie	1.1	445	489.50	975.10
19/05/2008	Stephen Maskell	1	Amending PPF assumptions document	1	170	170.00	338.65
20/05/2008	Michael Bushnell	1	Reviewing advice re technical provisions	2.4	270	648.00	1,290.84
20/05/2008	Stephen Maskell	1	Amending PPF assumptions document	0.4	170	68.00	135.46
21/05/2008	Luke Hartley	1	Reviewing emails for David Stokes employment information	0.5	370	185.00	368.53
21/05/2008	Michael Bushnell	1	Determining effective yield for PPF requirements	1.3	270	351.00	699.20
21/05/2008	Michael Bushnell	1	Reviewing regulator triggers	0.8	270	216.00	430.28
22/05/2008	Luke Hartley	1	Review emails for D Stokes employment information	0.5	370	185.00	368.53
22/05/2008	Luke Hartley	1	Participating in the pension structure call	0.6	370	222.00	442.23

Sea Containers Services Limited - Official Committee
Summary of Kroll Fees 01/05/08 to 31/05/08
Detail by matter

Exchange Rate $1 : £0.50200

Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
23/05/2008	Luke Hartley	1	Preparing research regarding Pensions Regulator guidance on deficits (1.7) and sending results to S Advani via email (0.3)	2	370	740.00	1,474.10
23/05/2008	Michael Bushnell	1	Reviewing docs for actuarial advice	0.5	270	135.00	268.92
23/05/2008	Michael Bushnell	1	Writing an email to Willkie Farr regarding valuations and expenses	0.4	270	108.00	215.14
28/05/2008	Luke Hartley	1	Discussion with M Skelton regarding work stream (0.2) and 1983 scheme expenses (0.2)	0.4	370	148.00	294.82
28/05/2008	Luke Hartley	1	Calling B Finch regarding 1983 scheme expenses	0.2	370	74.00	147.41
28/05/2008	Luke Hartley	1	Writing an email B Finch regarding scheme expenses	0.2	370	74.00	147.41
28/05/2008	Mark Skelton	1	Discussion with L Hartley regarding work stream (0.2) and 1983 scheme expenses (0.2)	0.4	445	178.00	354.58
		1 Total		**39.8**	**376.1**	**14,968.00**	**29,816.73**
Matter 02 - Entity Priority Model (EPM)							
29/05/2008	Michael Bushnell	2	Running EPM variations	0.8	270	216.00	430.28
		2 Total		**0.8**	**270.0**	**216.00**	**430.28**
Matter 06 - SCSL Creditors Committee Interface with Trustees & Advisors							
06/05/2008	Gary Squires	6	Participation in SCSL Committee meeting	0.8	595	476.00	948.21
06/05/2008	Luke Hartley	6	Participating in the weekly SCSL Committee call	0.7	370	259.00	515.94
06/05/2008	Mark Skelton	6	Participation in weekly SCSL Committee call	0.8	445	356.00	709.16
13/05/2008	Luke Hartley	6	Partial participation with weekly SCSL Committee call	0.9	370	333.00	663.35
13/05/2008	Mark Skelton	6	Participation in SCSL weekly committee conference call	1.5	445	667.50	1,329.68
20/05/2008	Gary Squires	6	Participation in SCSL Committee meeting	1	595	595.00	1,185.26
20/05/2008	Luke Hartley	6	Participation in SCSL weekly Committee call	1	370	370.00	737.05
20/05/2008	Mark Skelton	6	Partial participation in SCSL weekly committee call	0.7	445	311.50	620.52
22/05/2008	Mark Skelton	6	Participation in pension conference call with Willkie Farr, PwC Legal, Hammonds, Sackers regarding implementing settlement in UK	0.6	445	267.00	531.87
		6 Total		**8.0**	**454.4**	**3,635.00**	**7,241.04**
Matter 07 - SCSL Creditors' Committee Matters							
06/05/2008	Gary Squires	7	Preparation for SCSL Committee meeting	0.2	595	119.00	237.05
06/05/2008	Luke Hartley	7	Making a follow up call to M Abrams regarding issues discussed in the committee meeting	0.8	370	296.00	589.64

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
06/05/2008	Mark Skelton	7	Preparation for Committee call	0.3	445	133.50	265.94
12/05/2008	Luke Hartley	7	Speaking to M Skelton re workstreams	0.3	370	111.00	221.12
12/05/2008	Mark Skelton	7	Discussion with L Hartley regarding work streams on SCSL	0.3	445	133.50	265.94
21/05/2008	Michael Bushnell	7	Review of other advisors fees	0.2	270	54.00	107.57
		7 Total		**2.1**	**403.3**	**847.00**	**1,687.25**

Matter 09 - Case Administration

Limited to $80 per hour

12/05/2008	Luke Hartley	9	Filing of case documents	0.5	370	20.08	**40.00**
12/05/2008	Luke Hartley	9	Speaking to S Maskell regarding deposition invoices	0.1	370	4.02	**8.00**
12/05/2008	Stephen Maskell	9	Processing payment for vcl & marsh invoices (0.2) and discussing with L Hartley (0.1)	0.3	170	12.05	**24.00**
14/05/2008	Luke Hartley	9	Making travel reservations in Houston Texas for deposition	0.4	370	16.06	**32.00**
16/05/2008	Luke Hartley	9	Arranging accommodation in Delaware for bankruptcy hearing	0.6	370	24.10	**48.00**
16/05/2008	Luke Hartley	9	Making copies of deposition DVDs for Willkie Farr	0.2	370	8.03	**16.00**
16/05/2008	Luke Hartley	9	Emailing dial in details for Committee teleconference	0.1	370	4.02	**8.00**
19/05/2008	Michael Bushnell	9	Contacting SC House regarding billing (ADMIN)	0.3	270	12.05	**24.00**
20/05/2008	Michael Bushnell	9	Reconciling payments and billings ADMIN	2.4	270	96.38	**192.00**
27/05/2008	Luke Hartley	9	9019 Travel and accommodation issues (ADMIN)	1.7	370	68.27	**136.00**
27/05/2008	Michael Bushnell	9	9019 Travel and accommodation issues (ADMIN)	1.3	270	52.21	**104.00**
30/05/2008	Michael Bushnell	9	9019 Transport and accommodation issues (ADMIN)	0.4	270	16.06	**32.00**
		9 Total		**8.3**	**40.2**	**333.33**	**664.00**

Matter 12 - Kroll Fee Application

08/05/2008	Alex Griffiths	12	Preparation of April fee application	0.9	170	153.00	304.78
12/05/2008	Alex Griffiths	12	Preparation of April fee application	0.5	170	85.00	169.32
12/05/2008	Alex Griffiths	12	Review of fee application in preparation for L Hartley to review for sign off (1.4) and discussion with L Hartley (0.1)	1.5	170	255.00	507.97
12/05/2008	Luke Hartley	12	Speaking to A Griffiths regarding quarterly fee application	0.1	370	37.00	73.71
12/05/2008	Luke Hartley	12	Reviewing email regarding quarterly fee application	0.1	370	37.00	73.71
12/05/2008	Luke Hartley	12	Review of court application and preparation for G Squires to sign off	0.2	370	74.00	147.41
13/05/2008	Alex Griffiths	12	Preparation of April fee application	2.4	170	408.00	812.75
13/05/2008	Alex Griffiths	12	Preparing quarterly billing application for sign off	0.6	170	102.00	203.19

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
14/05/2008	Luke Hartley	12	Emailing A Griffiths regarding Delaware rates guidance	0.3	370	111.00	221.12
15/05/2008	Alex Griffiths	12	Drafting email to L Hartley re Fee Applications	1.3	170	221.00	440.24
15/05/2008	Alex Griffiths	12	Emailing Pepper Hamilton regarding quarterly fee hearing	0.2	170	34.00	67.73
16/05/2008	Alex Griffiths	12	Preparation of April fee application	1.8	170	306.00	609.56
19/05/2008	Alex Griffiths	12	Preparation of April fee application	2.4	170	408.00	812.75
19/05/2008	Michael Bushnell	12	April fee application preparation	0.4	270	108.00	215.14
20/05/2008	Alex Griffiths	12	Preparation of April fee application	0.5	170	85.00	169.32
20/05/2008	Michael Bushnell	12	Preparation of April fee application	1.4	270	378.00	752.99
21/05/2008	Michael Bushnell	12	Preparation of April fee application	3	270	810.00	1,613.55
22/05/2008	Michael Bushnell	12	Reviewing Kroll 5th quarterly fee application	0.6	270	162.00	322.71
22/05/2008	Michael Bushnell	12	Review of April fee application	1.4	270	378.00	752.99
27/05/2008	Lucy Egginton	12	Preparation of April fee application	0.8	170	136.00	270.92
		12 Total		**20.4**	**210.2**	**4,288.00**	**8,541.83**

Matter 13 - Debtors Accounts & Filings

30/05/2008	Michael Bushnell	13	Reviewing debtors cash flow	0.4	270	108.00	215.14
30/05/2008	Michael Bushnell	13	Review of March MOR	0.7	270	189.00	376.49
		13 Total		**1.1**	**270.0**	**297.00**	**591.63**

Matter 15 - Asset Sales

12/05/2008	Luke Hartley	15	Brasiluvas sale review & email to committee	1	370	370.00	737.05
13/05/2008	Luke Hartley	15	Drafting an email for approval of Brasiluvas	0.2	370	74.00	147.41
14/05/2008	Luke Hartley	15	Writing approval email for Brasiluvas	0.1	370	37.00	73.71
20/05/2008	Luke Hartley	15	Writing an email to SCSL Committee regarding asset sales	0.2	370	74.00	147.41
21/05/2008	Michael Bushnell	15	Updating asset schedule	1	270	270.00	537.85
22/05/2008	Luke Hartley	15	Reviewing documents of the Mobilbox sale	0.9	370	333.00	663.35
28/05/2008	Luke Hartley	15	Writing an approval email for the Mobilbox sale	0.1	370	37.00	73.71
		15 Total		**3.5**	**341.4**	**1,195.00**	**2,380.48**

Matter 18 - Inter-Company Dispute Resolution

01/05/2008	Luke Hartley	18	Participating in pension claim structure call	0.5	370	185.00	368.53
01/05/2008	Mark Skelton	18	Attending R Kennel's deposition at Binghams	6	445	2,670.00	5,318.73

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
01/05/2008	Mark Skelton	18	Making call to S Advani regarding deposition preparation	0.3	445	133.50	265.94
02/05/2008	Luke Hartley	18	Preparation for deposition of Neville Hosegood (1.7) and attending deposition (6.8)	8.5	370	3,145.00	6,264.94
02/05/2008	Mark Skelton	18	Preparation for N Hosegood deposition	1.6	445	712.00	1,418.33
02/05/2008	Mark Skelton	18	Partial attendance of N Hosegood's deposition at Binghams	3.8	445	1,691.00	3,368.53
02/05/2008	Michael Bushnell	18	Reviewing Navigant information	0.4	270	108.00	215.14
04/05/2008	Mark Skelton	18	Reviewing transcripts of N Hosegood deposition	2	445	890.00	1,772.91
05/05/2008	Luke Hartley	18	Participation in a conference call with W Farr & M Skelton regarding the depositions of the pension Trustees and Mercer	1	370	370.00	737.05
05/05/2008	Mark Skelton	18	Participation in conference call with M Abrams, M Kelly, S Kleinman, B O'Connor, S Advani and L Hartley regarding the depositions of the pension Trustees and Mercer	1	445	445.00	886.45
05/05/2008	Mark Skelton	18	Reviewing the buyout issues in the 9019 Motion	0.8	445	356.00	709.16
06/05/2008	Luke Hartley	18	Drafting an email regarding deposition transcript purchases	0.2	370	74.00	147.41
06/05/2008	Mark Skelton	18	Receiving a call from L Barlow regarding pension settlement	0.3	445	133.50	265.94
06/05/2008	Mark Skelton	18	Receiving a call from S Kleinman to discuss outstanding issues regarding the 9019 motion	0.3	445	133.50	265.94
06/05/2008	Mark Skelton	18	Reviewing and assessing SCL's assumptions for rerunning pension calculations	3	445	1,335.00	2,659.36
07/05/2008	Mark Skelton	18	Reviewing definitive settlement documentation	2.4	445	1,068.00	2,127.49
08/05/2008	Gary Squires	18	Researching options for an appropriate actuarial expert	0.5	595	297.50	592.63
08/05/2008	Luke Hartley	18	Discussing options with regards to valuation schedule with M Skelton	0.2	370	74.00	147.41
08/05/2008	Luke Hartley	18	Looking for potential expert witness regarding the prudent investor	0.4	370	148.00	294.82
08/05/2008	Luke Hartley	18	Calling Willkie Farr to discuss PwC report	0.5	370	185.00	368.53
08/05/2008	Mark Skelton	18	Discussing options with regards to valuation schedule with L Hartley	0.2	445	89.00	177.29
08/05/2008	Mark Skelton	18	Reviewing an updated PwC report into calculation of pension claims	3.5	445	1,557.50	3,102.59
08/05/2008	Mark Skelton	18	Participation in a conference call with 1983 Trustees regarding request for 2007 expenses	0.5	445	222.50	443.23
08/05/2008	Mark Skelton	18	Participating in a conference call with B O'Connor & S Advani regarding the updated PwC report	1	445	445.00	886.45
08/05/2008	Mark Skelton	18	Participating in a conference call with Debevoise and 1983 Trustees regarding the 2007 accounts	0.7	445	311.50	620.52
08/05/2008	Mark Skelton	18	Participation in a conference call with Willkie Farr, Alix Partners, Sackers, Hammonds to discuss pension implementation and post conference call discussions	1.3	445	578.50	1,152.39
08/05/2008	Mark Skelton	18	Discussing equalisation reserve in a call with J Fryer	0.4	445	178.00	354.58
08/05/2008	Vaughan Grandin	18	Reconciliation of expenses for L Hartley	0.7	315	220.50	439.24
09/05/2008	Luke Hartley	18	Expenses reconciliation with V Grandin	0.6	370	222.00	442.23

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
09/05/2008	Luke Hartley	18	Calling W Phelan regarding expert witness work	0.5	370	185.00	368.53
09/05/2008	Luke Hartley	18	Call W Phelan, D Cule, S Advani, B O'Connor and M Skelton to discuss the 9019 Motion	0.7	370	259.00	515.94
09/05/2008	Mark Skelton	18	Participation in a conference call with Punter Southall and Willkie Farr to discuss the 9019 motion	0.7	445	311.50	620.52
09/05/2008	Mark Skelton	18	Reviewing the instruction and information provision to Punter Southall regarding the 9019 motion	1.2	445	534.00	1,063.75
12/05/2008	Luke Hartley	18	Reviewing deposition tapes	0.1	370	37.00	73.71
12/05/2008	Mark Skelton	18	Discussing potential experts for 9019 motion with J Fryer	0.3	445	133.50	265.94
12/05/2008	Mark Skelton	18	Participation in a conference call with Willkie Farr and Punter Southall regarding expert report	1	445	445.00	886.45
13/05/2008	Luke Hartley	18	Writing an Email to J Fryer regarding Scheme expenses	0.2	370	74.00	147.41
13/05/2008	Luke Hartley	18	Telephone conversation with I Whiteman regarding 1983 scheme expenses	0.2	370	74.00	147.41
13/05/2008	Luke Hartley	18	Speaking to I Whiteman regarding 1983 expenses	0.4	370	148.00	294.82
13/05/2008	Mark Skelton	18	Participation in conference call Punter Southall and Willkie Farr to discuss 9019 motion	1	445	445.00	886.45
14/05/2008	Luke Hartley	18	Writing an email regarding meeting between trustees and HSBC Friday 16 May	0.2	370	74.00	147.41
14/05/2008	Luke Hartley	18	Calling S Price regarding pension settlement agreement	0.2	370	74.00	147.41
14/05/2008	Luke Hartley	18	Dialling in and listening to part of PwC deposition	1.8	370	666.00	1,326.69
14/05/2008	Luke Hartley	18	Making phone call M Martinez Fidalgo regarding deposition	0.1	370	37.00	73.71
14/05/2008	Luke Hartley	18	Writing an email to D Tennyson regarding deposition transcripts	0.2	370	74.00	147.41
14/05/2008	Luke Hartley	18	Writing an email to R Butcher regarding deposition DVDs	0.1	370	37.00	73.71
14/05/2008	Mark Skelton	18	Attendance at PwC C Massey deposition 9019 motion	5	445	2,225.00	4,432.27
14/05/2008	Mark Skelton	18	Reviewing the draft Punter Southall statement regarding 9019 motion	3	445	1,335.00	2,659.36
14/05/2008	Mark Skelton	18	Dialling into court hearing on 9019 motion	1.5	445	667.50	1,329.68
14/05/2008	Mark Skelton	18	Making a call to R Kennel and J Fryer regarding proposed meeting with HSBC	0.5	445	222.50	443.23
14/05/2008	Mark Skelton	18	Reviewing J Parks expert report on Navigant regarding 9019 motion	0.5	445	222.50	443.23
15/05/2008	Gary Squires	18	Conference call with M Skelton and L Hartley regarding potential settlement meeting on Friday	0.5	595	297.50	592.63
15/05/2008	Gary Squires	18	Reviewing emails re potential settlement meeting and settlement meeting	1	595	595.00	1,185.26
15/05/2008	Luke Hartley	18	Conference call with M Skelton and G Squires regarding potential settlement meeting on Friday	0.5	370	185.00	368.53
15/05/2008	Luke Hartley	18	Calling M Skelton regarding settlement meeting (0.2) and writing email to W Farr (0.1) regarding settlement meeting	0.3	370	111.00	221.12
15/05/2008	Luke Hartley	18	Writing an email regarding deposition DVDs	0.1	370	37.00	73.71
15/05/2008	Luke Hartley	18	Writing en email to W Phelan of Punter Southall (expert witness) re retention matters	0.4	370	148.00	294.82

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
15/05/2008	Mark Skelton	18	Conference call with G Squires and L Hartley regarding progress settlement meeting on Friday	0.5	445	222.50	443.23
15/05/2008	Mark Skelton	18	Reviewing John Parks expert report on Navigant regarding 9019 motion	1	445	445.00	886.45
15/05/2008	Mark Skelton	18	Meeting with Willkie Farr reviewing J Parks expert report on 9019 motion	5	445	2,225.00	4,432.27
15/05/2008	Mark Skelton	18	Review of J Edwards debtors expert report regarding 9019 motion	2.5	445	1,112.50	2,216.14
16/05/2008	Gary Squires	18	Pension settlement meeting with HSBC (1.5) and meeting with Trustees pre meeting (0.5) and post meeting discussions (1.5)	3.5	595	2,082.50	4,148.41
16/05/2008	Luke Hartley	18	Reviewing DVDs of depositions & mail to M Skelton	0.3	370	111.00	221.12
16/05/2008	Luke Hartley	18	Preparation for meeting with Trustees & HSBC	0.5	370	185.00	368.53
16/05/2008	Luke Hartley	18	Trustee preparation meeting for discussions with HSBC	0.5	370	185.00	368.53
16/05/2008	Luke Hartley	18	Debrief on HSBC offer with M Skelton	0.3	370	111.00	221.12
16/05/2008	Mark Skelton	18	Pension settlement meeting with HSBC (1.5), including Trustee meeting pre meeting (0.5), attendance to part of post meeting discussions (0.5) and debriefing with L Hartley (0.3)	2.8	445	1,246.00	2,482.07
19/05/2008	Mark Skelton	18	Receiving a call from M Martinez-Fidalgo (0.3) and writing an email to committee re 9019	0.8	445	356.00	709.16
19/05/2008	Mark Skelton	18	Receiving a call from R Kennel regarding 9019 motion	0.3	445	133.50	265.94
19/05/2008	Mark Skelton	18	Review Lucinda document regarding 9019 motion and preparing comments for Willkie	0.9	445	400.50	797.81
19/05/2008	Mark Skelton	18	Reviewing documents regarding SCL Committee objection to 9019 motion	1.8	445	801.00	1,595.62
19/05/2008	Michael Bushnell	18	Bondholder claim review	3.1	270	837.00	1,667.33
20/05/2008	Alex Griffiths	18	Forwarding copies of bankruptcy testimonies to R Kennell and J Fryer	0.9	170	153.00	304.78
20/05/2008	Luke Hartley	18	Research on Gulley report & assumptions	1.8	370	666.00	1,326.69
20/05/2008	Luke Hartley	18	Making a call to J Fryer & R Kennell to discuss objections to 9019 motion	0.7	370	259.00	515.94
20/05/2008	Luke Hartley	18	Writing an email regarding the objections to 9019 motion to J Fryer & R Kennell	0.2	370	74.00	147.41
20/05/2008	Luke Hartley	18	Preparation work for 9019 hearing	0.7	370	259.00	515.94
20/05/2008	Luke Hartley	18	Writing email to Willkie Farr regarding DVDs of depositions	0.3	370	111.00	221.12
20/05/2008	Luke Hartley	18	Preparing notes on objection to 9019 motion	0.5	370	185.00	368.53
20/05/2008	Luke Hartley	18	Preparing for 9019 motion hearing trip to New York and Delaware	0.5	370	185.00	368.53
20/05/2008	Mark Skelton	18	Review of objection to 9019 motion and making comments on draft response	6.7	445	2,981.50	5,939.24
20/05/2008	Mark Skelton	18	Participation in conference call with J Fryer and R Kennel to discuss 9019 motion	0.6	445	267.00	531.87
20/05/2008	Mark Skelton	18	Receiving a call from J Fryer regarding costs of deposition and discovery	0.2	445	89.00	177.29
20/05/2008	Mark Skelton	18	Discussing settlement issues with L Barlow	0.4	445	178.00	354.58
20/05/2008	Mark Skelton	18	Participation in a call with M Abrams / M Kelly regarding call with L Barlow and 9019 motion	0.4	445	178.00	354.58

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Exchange Rate $1 : £0.50200

Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
20/05/2008	Michael Bushnell	18	Forwarding deposition info to Willkie	0.4	270	108.00	215.14
21/05/2008	Luke Hartley	18	Preparing for 9019 hearing	4.5	370	1,665.00	3,316.73
21/05/2008	Mark Skelton	18	Reviewing comments and issues regarding responses to 9019 motion	7.3	445	3,248.50	6,471.12
22/05/2008	Gary Squires	18	Update call with M Skelton re 9019	0.5	595	297.50	592.63
22/05/2008	Luke Hartley	18	Preparing for 9019 hearing (preparing documents, reviewing objections etc)	4	370	1,480.00	2,948.21
22/05/2008	Luke Hartley	18	Preparation for 9019 hearing	0.5	370	185.00	368.53
22/05/2008	Luke Hartley	18	Writing an email to N Hosegood, J Fryer & R Kennell regarding the 9019 hearing	0.2	370	74.00	147.41
22/05/2008	Mark Skelton	18	Reviewing changes to definitive settlement document	1.2	445	534.00	1,063.75
22/05/2008	Mark Skelton	18	Reviewing statement of uncontested facts	0.4	445	178.00	354.58
22/05/2008	Mark Skelton	18	Reviewing comments and issues re responses to 9019 motion	7	445	3,115.00	6,205.18
22/05/2008	Mark Skelton	18	Update call with G Squires re 9019	0.5	445	222.50	443.23
23/05/2008	Luke Hartley	18	Reviewing response to 9019 objection & locating relevant documents	2	370	740.00	1,474.10
23/05/2008	Luke Hartley	18	Calling and Emailing R Kennel regarding 9019 hearing trip	0.1	370	37.00	73.71
23/05/2008	Mark Skelton	18	Reviewing comments and issues regarding responses to 9019 motion	5.8	445	2,581.00	5,141.43
24/05/2008	Mark Skelton	18	Reviewing final version of response to 9019 motion objection	2.5	445	1,112.50	2,216.14
27/05/2008	Luke Hartley	18	Call S Kleinman to discuss litigation costs	0.3	370	111.00	221.12
27/05/2008	Mark Skelton	18	Preparation for 9019 motion	7.5	445	3,337.50	6,648.41
27/05/2008	Michael Bushnell	18	Reviewing and copying data from depositions	2	270	540.00	1,075.70
27/05/2008	Michael Bushnell	18	Making a call to Willkie regarding 9019 costs	0.3	270	81.00	161.35
27/05/2008	Michael Bushnell	18	Preparing 9019 cost analysis	1.1	270	297.00	591.63
28/05/2008	Luke Hartley	18	Speaking to S Kleinman regarding committee costs for 9019 and court dial in	0.3	370	111.00	221.12
28/05/2008	Luke Hartley	18	9019 costs review	0.1	370	37.00	73.71
28/05/2008	Luke Hartley	18	Emails S Kleinman, M Skelton and Punter Southall re 9019 costs	0.6	370	222.00	442.23
28/05/2008	Mark Skelton	18	Attendance at court for 9019 motion	7.6	445	3,382.00	6,737.05
28/05/2008	Mark Skelton	18	Discussions with M Martinez-Fidalgo	0.5	445	222.50	443.23
29/05/2008	Gary Squires	18	Review emails on (0.2) and discuss settlement proposal with M Skelton (0.3)	0.5	595	297.50	592.63
29/05/2008	Luke Hartley	18	Reviewing new offer scenarios for EPM	1.4	370	518.00	1,031.87
29/05/2008	Luke Hartley	18	Writing an email to M Skelton regarding HLHZ settlement offer	0.2	370	74.00	147.41
29/05/2008	Mark Skelton	18	Attendance at court regarding the 9019 motion	8	445	3,560.00	7,091.63
29/05/2008	Mark Skelton	18	Discussions with M Martinez-Fidalgo re 9019 motion	0.5	445	222.50	443.23
29/05/2008	Mark Skelton	18	Discussions with Willkie, Sonnenschien and Debevoise regarding settlement	0.5	445	222.50	443.23
29/05/2008	Mark Skelton	18	Discussing settlement proposal with G Squires	0.3	445	133.50	265.94

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29/05/2008	Michael Bushnell	18	Writing an email to M Skelton regarding EPM and settlement scenarios	0.2	270	54.00	107.57
30/05/2008	Mark Skelton	18	Discussing update and settlement with 1983 trustees	1	445	445.00	886.45
30/05/2008	Michael Bushnell	18	Writing an email to M Skelton regarding EPM and settlement scenarios	0.3	270	81.00	161.35
		18 Total		**172.6**	**424.1**	**73,198.50**	**145,813.75**

Matter 19 - Restructuring Plan

01/05/2008	Gary Squires	19	Meeting with L Hartley and M Skelton regarding updated presentation docs for 1983 scheme meeting	0.5	595	297.50	592.63
01/05/2008	Luke Hartley	19	Preparing docs for Trustee presentation	1.4	370	518.00	1,031.87
01/05/2008	Luke Hartley	19	Meeting with M Skelton and G Squires to discuss presentation docs for 1983	0.5	370	185.00	368.53
01/05/2008	Mark Skelton	19	Meeting with L Hartley and G Squires regarding updated presentation docs for 1983 scheme meeting	0.5	445	222.50	443.23
01/05/2008	Mark Skelton	19	Preparing for 1983 Trustee meeting	1.5	445	667.50	1,329.68
02/05/2008	Mark Skelton	19	Participating in 1983 Trustee Meeting regarding restructuring	2.4	445	1,068.00	2,127.49
07/05/2008	Mark Skelton	19	Reviewing newco listing and accounting requirements	2.2	445	979.00	1,950.20
08/05/2008	Luke Hartley	19	Participation in pensions claim structure call	1	370	370.00	737.05
09/05/2008	Luke Hartley	19	Calling M Berkowitch regarding listing issues	0.2	370	74.00	147.41
09/05/2008	Mark Skelton	19	Reviewing comments to M Lefkort regarding newco strawman governance	0.4	445	178.00	354.58
12/05/2008	Gary Squires	19	Debrief call re listing with Willkie Farr, L Hartley & M Skelton	0.5	595	297.50	592.63
12/05/2008	Graeme Smith	19	Reviewing Newco listing options	3.5	425	1,487.50	2,963.15
12/05/2008	Luke Hartley	19	Call with G Smith & Debtors re: listing issues	0.7	370	259.00	515.94
12/05/2008	Luke Hartley	19	Debrief call re listing with Willkie Farr, M Skelton & G Squires	0.5	370	185.00	368.53
12/05/2008	Mark Skelton	19	SEC listing issues with Willkie, G Squires and L Hartley	0.5	445	222.50	443.23
12/05/2008	Mark Skelton	19	Reviewing an email from R Kennel and writing a response regarding newco directors	0.4	445	178.00	354.58
12/05/2008	Mark Skelton	19	Participation in a conference call with Willkie Farr, PwC and debtors regarding	0.7	445	311.50	620.52
13/05/2008	Graeme Smith	19	Call with L Hartley re listing	0.2	425	85.00	169.32
13/05/2008	Luke Hartley	19	Calling G Smith regarding listing (0.2) follow up email to M Skelton (0.1)	0.3	370	111.00	221.12
15/05/2008	Luke Hartley	19	Writing an email to L Inward regarding pension structure meetings	0.2	370	74.00	147.41
21/05/2008	Luke Hartley	19	Participating in an exit financing call with Debtors & HLHZ	1.2	370	444.00	884.46
21/05/2008	Mark Skelton	19	Participation in a conference call PwC and HLHZ regarding newco financing issues	1.2	445	534.00	1,063.75
22/05/2008	Luke Hartley	19	Participating in exit financing call with Debtors & HLHZ	1	370	370.00	737.05
23/05/2008	Luke Hartley	19	Call with M Skelton regarding exit financing	1	370	370.00	737.05
23/05/2008	Mark Skelton	19	Call with L Hartley regarding exit financing	1	445	445.00	886.45
26/05/2008	Louise Jones	19	Reviewing accounting requirements for listing	1	370	370.00	737.05
28/05/2008	Louise Jones	19	Reviewing accounting requirements for listing	4.5	370	1,665.00	3,316.73
28/05/2008	Luke Hartley	19	Writing an email to M Berkowitch regarding listing call	0.1	370	37.00	73.71
29/05/2008	Louise Jones	19	Reviewing accounting requirements for listing	6.5	370	2,405.00	4,790.84
30/05/2008	Louise Jones	19	Reviewing accounting requirements for listing	2	370	740.00	1,474.10

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Date	Employee Name	Matter No	Narrative	Hours	Hourly Rate	Cost (£)	Cost ($)
		19 Total		37.6	402.9	15,150.50	30,180.28
Matter 20 - Debtors Update Calls / Generic Correspondence							
15/05/2008	Luke Hartley	20	Participation in weekly debtor update call	0.3	370	111.00	221.12
15/05/2008	Luke Hartley	20	Writing up notes on debtors update call	0.1	370	37.00	73.71
		20 Total		0.4	370.0	148.00	294.82
Matter 21 - Discovery Matters							
08/05/2008	Mark Skelton	21	Reviewing HLHZ privilege logs and disclosures	1.4	445	623.00	1,241.04
		21 Total		1.4	445.0	623.00	1,241.04
Matter 22 - Unproductive Travel							
12/05/2008	Mark Skelton	22	Unproductive Travel - travel to Heathrow, flight to New York, travel to hotel (8 hours at 50%)	4	445	1,780.00	3,545.82
16/05/2008	Mark Skelton	22	Unproductive travel - travel to JFK airport, flight to London, travel to office (8 hours at 50%)	4	445	1,780.00	3,545.82
26/05/2008	Mark Skelton	22	Unproductive travel time - travel to Heathrow, flight to New York, travel to hotel (8 hours at 50%)	4	445	1,780.00	3,545.82
27/05/2008	Mark Skelton	22	Unproductive travel time - travel to Delaware from New York (2 hours at 50%)	1	445	445.00	886.45
31/05/2008	Mark Skelton	22	Unproductive travel - travel to JFK airport, flight to London (8 hours at 50%)	4	445	1,780.00	3,545.82
		22 Total		17.0	445.0	7,565.00	15,069.72
		Grand Total		313.0	391.3	122,464.33	243,952.84