Exhibit A

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

SUMMARY OF TIMEKEEPERS

| Timekeeper | Position | Year Admitted | Expertise | Rate | Hours | Total |
|-------------------------|------------|------------------|--------------------------------|-----------|-------|-------------|
| Abrams, Donald-Bruce | Partner | 1987 | Corporate Area | \$900.00 | 2.80 | \$2,520.00 |
| Agins, Richard H. | Associate | 2003 | Financial Institutions Area | \$445.00 | 6.30 | \$2,803.50 |
| Bannister, Thomas | Partner | 1993 | Financial Institutions Area | \$911.00* | 13.30 | \$12,116.30 |
| Black, Jeffery | Associate | 2007 | Financial Institutions Area | \$385.00 | 16.30 | \$6,275.50 |
| De Silva, Joanne | Of Counsel | 1992 | Financial Institutions Area | \$565.00 | 25.90 | \$14,633.50 |
| Eisenbiegler, Frederick | Partner | 1983 | Financial Institutions Area | \$850.00 | 1.50 | \$1,275.00 |
| Howard, Steven R. | Partner | 1982 | Securities Area | \$750.00 | 1.10 | \$825.00 |
| Janairo, Raymond R. | Associate | 2005 | Financial Institutions Area | \$380.00 | 1.90 | \$722.00 |
| Joseph, Roger P. | Partner | 1977 | Securities Area | \$835.00 | 09.0 | \$501.00 |
| Kalin, Alan B. | Partner | 1978 | Corporate Area | \$710.00 | 29.90 | \$21,229.00 |
| Majewski, Thomas M. | Partner | 1994 | Securities Area | \$650.00 | 7.50 | \$4,875.00 |
| Maluf, Edward F. | Partner | 1991 | Litigation Area | \$640.00 | 2.10 | \$1,344.00 |

*These timekeepers reside in Bingham's London office. Pursuant to the Interim Compensation Order, the billing rates for such timekeepers have been converted from British Pound Sterling to United States Dollars at the exchange rate of \$1.7343, as contained in the London Edition of the October 7, 2008 Financial Times.

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Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

| Timekeeper | Position | Year Admitted | Expertise | Rate | Hours | Total |
|-------------------------|--------------|------------------|--------------------------------|-------------|--------|--------------|
| Nwokonkor, Chiz C. | Associate | 2004 | Financial Institutions Area | \$520.00* | 4.20 | \$2,184.00 |
| Russell, Barry G. | Partner | 1988 | Financial Institutions Area | \$1,006.00* | 2.20 | \$2,213.20 |
| Rutkowski, Rheba | Of Counsel | 1997 | Financial Institutions Area | \$530.00 | 50.00 | \$26,500.00 |
| Seamon, Scott K. | Counsel | 2001 | Financial Institutions Area | \$520.00 | 138.60 | \$72,072.00 |
| Silverman, Ronald J. | Partner | 1991 | Financial Institutions Area | \$800.00 | 189.80 | \$151,840.00 |
| Stefanak, Curtis | Counsel | 2002 | Securities Area | \$540.00 | 4.80 | \$2,592.00 |
| Weinstein, Katherine G. | Partner | 1999 | Financial Institutions Area | \$585.00 | 22.80 | \$13,338.00 |
| Wilamowsky, Steven | Partner | 1995 | Financial Institutions Area | \$760.00 | 00.9 | \$4,560.00 |
| Willett, P. Sabin | Partner | 1983 | Financial Institutions Area | \$760.00 | 8.00 | \$6,080.00 |
| TOTAL FOR ATTORNEYS | BLENDED RATE | RATE | | \$654.40 | 535.60 | \$350,499.00 |
| Kenel-Pierre, Noelle | Summer Assoc | N/A | Administration/Non -Legal | \$245.00 | 19.00 | \$4,655.00 |

'These timekeepers reside in Bingham's London office. Pursuant to the Interim Compensation Order, the billing rates for such timekeepers have been converted from British Pound Sterling to United States Dollars at the exchange rate of \$1.7343, as contained in the London Edition of the October 7, 2008 Financial Times.

Official Committee of Unsecured Creditors of Sea Containers Ltd

| | Invoice #: 2429745 Fees for the Period Aug | Invoic | Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008 | 2008 3008 | | |
|-------------------------|--|--------|---|--------------|-----------|---------------------|
| Wright, Patricia A. | Paralegal | N/A | Financial Institutions Ar | \$255.00 | 21.70 | \$5,533.50 |
| TOTAL FOR NON-ATTORNEYS | S | | | | 40.70 | 40.70 \$10,188.50 |
| GRAND TOTAL OF FEES | | | | | 576.30 \$ | 576.30 \$360,687.50 |

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

TIME SUMMARY

| | | Total | Total |
|--------|--------------------------------------|--------|--------------|
| Matter | Matter Description | Hours | Amount |
| 04 | Case Administration | 24.20 | \$17,108.60 |
| 05 | Claims Administration and Objections | 14.60 | \$7,826.60 |
| 07 | Fee/Employment Applications | 24.00 | \$8,010.50 |
| 60 | Financing | 70.70 | \$44,017.60 |
| 11 | Meetings of Creditors | 3.10 | \$2,082.00 |
| 12 | Plan and Disclosure Statement | 439.70 | \$281,642.20 |
| | | 576.30 | \$360,687.50 |

Bingham McCutchen LLP

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Case Administration

| Timekeeper Name | Hourly Rate | Hourly Rate Hours Billed | Total |
|----------------------|-------------|--------------------------|-------------|
| Bannister, Thomas | \$911.00 | 1.50 | \$1,366.50 |
| Nwokonkor, Chiz C. | \$520.00 | 0.20 | \$104.00 |
| Russell, Barry G. | \$1,006.00 | 1.10 | \$1,106.60 |
| Seamon, Scott K. | \$520.00 | 3.60 | \$1,872.00 |
| Silverman, Ronald J. | \$800.00 | 14.90 | \$11,920.00 |
| Wright, Patricia A. | \$255.00 | 2.90 | \$739.50 |
| | Totals: | 24.20 | \$17,108.60 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

Claims Administration and Objections

| Timekeeper Name | Hourly Rate | Hours Billed | Total |
|--------------------|-------------|--------------|------------|
| Bannister, Thomas | \$911.00 | 09.0 | \$546.60 |
| Nwokonkor, Chiz C. | \$520.00 | 3.40 | \$1,768.00 |
| Seamon, Scott K. | \$520.00 | 10.60 | \$5,512.00 |
| | Totals: | 14.60 | \$7,826.60 |

Desc

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Fee/Employment Applications

| Timekeeper Name | Hourly Rate | Hourly Rate Hours Billed | Total |
|----------------------|-------------|--------------------------|------------|
| Seamon, Scott K. | \$520.00 | 5.90 | \$3,068.00 |
| Silverman, Ronald J. | \$800.00 | 09.0 | \$480.00 |
| Wright, Patricia A. | \$255.00 | 17.50 | \$4,462.50 |
| | Totals: | 24.00 | \$8,010.50 |

\$44,017.60

70.70

Totals:

Bingham McCutchen LLP

Official Committee of Unsecured Creditors of Sea Containers Ltd

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| Timekeeper Name | Hourly Rate | Hours Billed | Total |
|----------------------|-------------|--------------|-------------|
| Bannister, Thomas | \$911.00 | 2.70 | \$2,459.70 |
| De Silva, Joanne | \$565.00 | 25.90 | \$14,633.50 |
| Eisenbiegler, Freder | \$850.00 | 1.50 | \$1,275.00 |
| Janairo, Raymond R. | \$380.00 | 1.90 | \$722.00 |
| Russell, Barry G. | \$1,006.00 | 0.90 | \$905.40 |
| Seamon, Scott K. | \$520.00 | 4.70 | \$2,444.00 |
| Silverman, Ronald J. | \$800.00 | 10.30 | \$8,240.00 |
| Weinstein, Katherine | \$585.00 | 22.80 | \$13,338.00 |

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Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Meetings of Creditors

| Timekeeper Name | Hourly Rate | Hourly Rate Hours Billed | Total |
|----------------------|-------------|--------------------------|------------|
| Kalin, Alan B. | \$710.00 | 1.00 | \$710.00 |
| Seamon, Scott K. | \$520.00 | 1.10 | \$572.00 |
| Silverman, Ronald J. | \$800.00 | 1.00 | \$800.00 |
| | Totals: | 3.10 | \$2,082.00 |

\$281,642.20

439.70

Totals:

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Plan and Disclosure Statement

| Timekeeper Name | Hourly Rate | Hours Billed | Total |
|----------------------|-------------|--------------|--------------|
| Abrams, Donald-Bruce | \$900.00 | 2.80 | \$2,520.00 |
| Agins, Richard H. | \$445.00 | 6.30 | \$2,803.50 |
| Bannister, Thomas | \$911.00 | 8.50 | \$7,743.50 |
| Black, Jeffery | \$385.00 | 16.30 | \$6,275.50 |
| Howard, Steven R. | \$750.00 | 1.10 | \$825.00 |
| Joseph, Roger P. | \$835.00 | 09.0 | \$501.00 |
| Kalin, Alan B. | \$710.00 | 28.90 | \$20,519.00 |
| Kenel-Pierre*, Noell | \$245.00 | 19.00 | \$4,655.00 |
| Majewski, Thomas M. | \$650.00 | 7.50 | \$4,875.00 |
| Maluf, Edward F. | \$640.00 | 2.10 | \$1,344.00 |
| Nwokonkor, Chiz C. | \$520.00 | 09.0 | \$312.00 |
| Russell, Barry G. | \$1,006.00 | 0.20 | \$201.20 |
| Rutkowski, Rheba | \$530.00 | 50.00 | \$26,500.00 |
| Seamon, Scott K. | \$520.00 | 112.70 | \$58,604.00 |
| Silverman, Ronald J. | \$800.00 | 163.00 | \$130,400.00 |
| Stefanak, Curtis | \$540.00 | 4.80 | \$2,592.00 |
| Wilamowsky, Steven | \$760.00 | 00'9 | \$4,560.00 |
| Willett, P. Sabin | \$760.00 | 8.00 | \$6,080.00 |
| Wright, Patricia A. | \$255.00 | 1.30 | \$331.50 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

Case Administration

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|------------|------------|---|----------|
| 08/02/08 | Ronald J. Silverman | 1.30 | \$800.00 | \$1,040.00 | \$1,040.00 Telephone conference with Mr. Martinez regarding current case issues (.5); telephone conference with Ms. Horwitz and Mr. Martinez regarding same (.8). | 26012461 |
| 80/90/80 | Ronald J. Silverman | 1.10 | \$800.00 | \$880.00 | Telephone conference with Mr. Brody regarding current case and plan issues. | 26012569 |
| 80/90/80 | Chiz C. Nwokonkor | 0.20 | \$520.00 | \$104.00 | Call to Ms. Potts of Kirkland & Ellis to discuss a call with Kirkland & Ellis next week. | 26031753 |
| 08/02/08 | Ronald J. Silverman | 1.80 | \$800.00 | \$1,440.00 | Two telephone conferences with Mr. Eaton regarding current case issues (.5); telephone conference with Mr. Mayer and Mr. Brody regarding current case issues (.6); telephone conference with Mr. Somerstein regarding current case issues (.4); telephone conference with Ms. Horwitz regarding current case issues (.3). | 26015258 |
| 80/20/80 | Scott K. Seamon | 0.80 | \$520.00 | \$416.00 | Prepare update to Committee regarding multiple issues. | 26027635 |
| 08/11/08 | Thomas Bannister | 0.70 | \$911.00 | \$637.70 | Telephone call with Mr. Silverman regarding case status (0.4); telephone call with HLHZ regarding same (0.3). | 26027887 |
| 08/12/08 | Ronald J. Silverman | 09.0 | \$800.00 | \$480.00 | \$480.00 Telephone conference with Mr. Russell regarding current case issues. | 26042855 |
| 08/12/08 | Barry G. Russell | 0.40 | \$1,006.00 | \$402.40 | Telephone conference with Mr. Silverman regarding status of plan, joint venture documentation and exit financing. | 26038901 |
| 08/13/08 | Patricia A. Wright | 2.90 | \$255.00 | \$739.50 | Attention to preparation of hearing binder. | 26060887 |
| 08/13/08 | Thomas Bannister | 0.50 | \$911.00 | \$455.50 | Attend to email correspondence regarding various meetings. | 26048378 |
| 08/13/08 | Ronald J. Silverman | 1.30 | \$800.00 | \$1,040.00 | Telephone conference with Ms. Horwitz regarding current issues (.6); telephone conference with Mr. Brody regarding current issues (.7). | 26042972 |
| 08/14/08 | Thomas Bannister | 0.30 | \$911.00 | \$273.30 | \$273.30 Attending to email correspondence. | 26054665 |

Case Administration

Case Administration

Official Committee of Unsecured Creditors of Sea Containers Ltd

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| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|------------|----------|---|----------|
| 08/12/08 | Ronald J. Silverman | 0.50 | \$800.00 | \$400.00 | Telephone conference with Ms. Horwitz and Mr. Somerstein regarding current case issues. | 26054131 |
| 08/18/08 | Ronald J. Silverman | 1.10 | \$800.00 | \$880.00 | Telephone conference with Mr. Mayer and Mr. Brody regarding current issues (.4); telephone conference with Ms. Horwitz regarding same (.3); telephone conference with Mr. Lamport regarding case status (.4). | 26062088 |
| 08/18/08 | Barry G. Russell | 0.10 | \$1,006.00 | \$100.60 | Attention to various bankruptcy pleadings. | 26060342 |
| 08/18/08 | Scott K. Seamon | 0.50 | \$520.00 | \$260.00 | Conference call with creditor regarding plan. | 26092178 |
| 08/19/08 | Ronald J. Silverman | 1.10 | \$800.00 | \$880.00 | Two telephone conferences with Mr. Mayer regarding current status (.4); telephone conference with Mr. Brody regarding same (.4); telephone conference with Mr. Somerstein regarding same (.3). | 26075019 |
| 08/19/08 | Barry G. Russell | 0.30 | \$1,006.00 | \$301.80 | Attention to review of bankruptcy pleadings (0.1); attention to email correspondence regarding various aspects of case status (0.2). | 26074097 |
| 08/19/08 | Scott K. Seamon | 09.0 | \$520.00 | \$312.00 | Prepare update to Committee regarding multiple issues. | 26092893 |
| 08/20/08 | Ronald J. Silverman | 1.20 | \$800.00 | \$960.00 | Telephone conference with Mr. Mayer regarding current case issues (.4); telephone conference with Mr. Brody regarding current case issues (.5); telephone conference with Mr. Martinez regarding same (.3). | 26079444 |
| 08/21/08 | Scott K. Seamon | 0.20 | \$520.00 | \$104.00 | Correspondence with Committee member regarding Plan. | 26092709 |
| 08/22/08 | Ronald J. Silverman | 0.80 | \$800.00 | \$640.00 | Telephone conference with Mr. Brody regarding current case status (.5); telephone conference with Mr. Eaton regarding current issues (.3). | 26098060 |
| 08/22/08 | Scott K. Seamon | 0.20 | \$520.00 | \$104.00 | \$104.00 Prepare for committee call. | 26092509 |
| 08/25/08 | Ronald J. Silverman | 0.70 | \$800.00 | \$560.00 | Telephone conference with Mr. Eaton regarding current issues (.3); telephone conference with Mr. Martinez regarding same (.40 | 26107856 |
| 08/25/08 | Scott K. Seamon | 0.40 | \$520.00 | \$208.00 | \$208.00 Attention to Committee update call. | 26126266 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|---------------------------|-------|------------|---|----------|
| 08/26/08 | 08/26/08 Barry G. Russell | 0.30 | \$1,006.00 | \$301.80 Attention to email correspondence regarding corporate governance, disclosure statement (0.2); attention to pleadings regarding disclosure statement (0.1). | 26103300 |
| 80/97/80 | Scott K. Seamon | 0.30 | \$520.00 | \$156.00 Correspondence with creditor regarding case status. | 26127081 |
| 08/27/08 | Ronald J. Silverman | 0.90 | \$800.00 | \$720.00 Review letter from Ms. Barlow to committees (.6); telephone conference with Mr. Somerstein regarding current case issues (.3). | 26108059 |
| 08/28/08 | Scott K. Seamon | 09.0 | \$520.00 | \$312.00 Prepare update to Committee. | 26126771 |
| 08/29/08 | Ronald J. Silverman | 2.50 | \$800.00 | \$2,000.00 Analysis of multiple current case issues (1.9); telephone | 26123740 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

Claims Administration and Objections

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|-------------------|-------|----------|------------|---|----------|
| 80/80/80 | Thomas Bannister | 0.20 | \$911.00 | \$182.20 | \$182.20 Email correspondence regarding asset disposal and communications with UCC regarding same. | 26025974 |
| 08/11/08 | Scott K. Seamon | 5.40 | \$520.00 | \$2,808.00 | \$2,808.00 Conduct research regarding claims issue (4.6); conversation with Ms. Nwokonkor regarding same (.4); conversation with Mr. Bannister regarding UK law issue (.4). | 26062483 |
| 08/11/08 | Chiz C. Nwokonkor | 2.50 | \$520.00 | \$1,300.00 | \$1,300.00 Research regarding claims issues (2.2); discussion with Mr. Seamon regarding same (.3). | 26068138 |
| 08/12/08 | Thomas Bannister | 0.20 | \$911.00 | \$182.20 | \$182.20 Email correspondence regarding pension issues. | 26054558 |
| 08/12/08 | Scott K. Seamon | 3.40 | \$520.00 | \$1,768.00 | Conduct research regarding claims issue and prepare memorandum regarding same. | 26062873 |
| 08/12/08 | Chiz C. Nwokonkor | 06.0 | \$520.00 | \$468.00 | \$468.00 Attention to claims issues and conversation with Mr. Seamon regarding same. | 26068200 |
| 08/14/08 | Scott K. Seamon | 1.80 | \$520.00 | \$936.00 | \$936.00 Conduct research regarding claims issues. | 26062622 |
| 08/15/08 | Thomas Bannister | 0.20 | \$911.00 | \$182.20 | \$182.20 Attend to email correspondence regarding pension issues. | 26054501 |

Desc

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Fee/Employment Applications

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/01/08 | Patricia A. Wright | 2.30 | \$255.00 | \$586.50 | Attention to drafting of Navigant's Second Quarterly Fee Application (2.1); obtain filed copy of 5th Interim Fee Application of Navigant Consultants (.2). | 25994740 |
| 08/01/08 | Patricia A. Wright | 1.80 | \$255.00 | \$459.00 | Draft Conyer's Dill and Pearman Fifth Quarterly fee application. | 25994746 |
| 08/01/08 | Ronald J. Silverman | 09:0 | \$800.00 | \$480.00 | Attention to finalization of Bingham's fee application for June 2008. | 26000553 |
| 08/01/08 | Scott K. Seamon | 2.50 | \$520.00 | \$1,300.00 | Attention to Navigant fee application (.7); prepare 17th interim fee application (1.2); prepare response to fee auditor (.6). | 26002926 |
| 08/04/08 | Patricia A. Wright | 3.20 | \$255.00 | \$816.00 | Attention to draft of Bingham's Seventh Quarterly Fee Application (2.9); conference with Mr. Seamon concerning same (.3). | 26028476 |
| 08/04/08 | Scott K. Seamon | 1.30 | \$520.00 | \$676.00 | \$676.00 Preparation of 17th interim fee application. | 26027230 |
| 08/02/08 | Patricia A. Wright | 0.30 | \$255.00 | \$76.50 | Obtain as filed copy of Bingham Interim Fee Application for the 17th interim period and forward same to Mr. Seamon. | 26031981 |
| 08/02/08 | Scott K. Seamon | 09.0 | \$520.00 | \$312.00 | Conversation with Mr. Hendel regarding Navigant fee applications (.3); file fee application (.3). | 26027573 |
| 80/90/80 | Patricia A. Wright | 3.80 | \$255.00 | 8969.00 | Attention to Seventh Quarterly Fee Application. | 26032126 |
| 08/12/08 | Patricia A. Wright | 0.20 | \$255.00 | \$51.00 | Conference with Mr. Seamon regarding Seventh Quarterly Fee Application. | 26057406 |
| 08/13/08 | Patricia A. Wright | 0.20 | \$255.00 | \$51.00 | Attention to edits to Bingham's seventh Fee Application. | 26061113 |
| 08/19/08 | Scott K. Seamon | 0.40 | \$520.00 | \$208.00 | \$208.00 Attention to fee application issue. | 26092883 |
| 08/26/08 | Patricia A. Wright | 3.40 | \$255.00 | \$867.00 | \$867.00 Attention to revisions to monthly statement for Eighteenth Interim 26117418 period | 26117418 |

Fee/Employment Applications

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|-----------------------------|-------|----------|--|----------|
| 08/27/08 | 08/27/08 Scott K. Seamon | 0.50 | \$520.00 | \$260.00 Review fee auditor report. | 26126465 |
| 08/28/08 | 08/28/08 Patricia A. Wright | 1.00 | \$255.00 | \$255.00 Review court docket for fee applications of Navigant, Conyers Dill and Bingham's and Certificates of No Objection (.6); obtain and forward same to Mr. Seamon (.4). | 26122017 |
| 08/28/08 | Scott K. Seamon | 09.0 | \$520.00 | \$312.00 Prepare request for fee application amounts due. | 26126796 |
| 08/29/08 | Patricia A. Wright | 1.30 | \$255.00 | \$331.50 Attention to further revisions to monthly statement for Eighteenth 26126565 | 26126565 |

Financing

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

Financing

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|-------------------------|-------|------------|------------|--|----------|
| 80/80/80 | Thomas Bannister | 1.20 | \$911.00 | \$1,093.20 | \$1,093.20 Attend to email correspondence regarding exit financing and Joint Venture related issues and telephone call with HLHZ regarding same. | 26025973 |
| 08/10/08 | Thomas Bannister | 1.50 | \$911.00 | \$1,366.50 | \$1,366.50 Review exit financing proposal and discuss with HLHZ and attend to email correspondence regarding same. | 26054686 |
| 08/10/08 | Ronald J. Silverman | 0.80 | \$800.00 | \$640.00 | \$640.00 Review and analysis of exit financing terms and issues. | 26023192 |
| 08/17/08 | Frederick F. Eisenbiegl | 1.50 | \$850.00 | \$1,275.00 | \$1,275.00 Attention to exit financing arrangements. | 26053339 |
| 08/12/08 | Barry G. Russell | 0.30 | \$1,006.00 | \$301.80 | \$301.80 Telephone conference with Mr. Eisenbiegler regarding exit financing and email correspondence regarding same. | 26038902 |
| 08/12/08 | Scott K. Seamon | 2.40 | \$520.00 | \$1,248.00 | \$1,248.00 Conversation with Ms. Weinstein regarding Exit financing (.7) prepare relevant documents (1.7). | 26062989 |
| 08/12/08 | Katherine G. Weinstein | 3.50 | \$585.00 | \$2,047.50 | \$2,047.50 Review bankruptcy documentation and exit financing term sheet (2.8); discuss questions with Mr. Seamon (.7). | 26058784 |
| 08/13/08 | Ronald J. Silverman | 1.30 | \$800.00 | \$1,040.00 | \$1,040.00 Analysis of potential exit financing terms. | 26042979 |
| 08/14/08 | Ronald J. Silverman | 3.40 | \$800.00 | \$2,720.00 | \$2,720.00 Meet with Ms. Weinstein regarding exit finance issues (.7); two telephone conferences with Mr. Martinez regarding same (.7); analysis regarding same (1.8). | 26054198 |
| 08/14/08 | Katherine G. Weinstein | 4.80 | \$585.00 | \$2,808.00 | \$2,808.00 Review bankruptcy documentation and exit financing term sheet (4.1); discuss questions with Mr. Silverman and Mr. Martinez-Fidalgo (.7). | 26063166 |
| 08/14/08 | Joanne De Silva | 6.10 | \$565.00 | \$3,446.50 | Attention to Plan, Disclosure Statement, draft exit financing term sheet, members agreement and equipment management agreement. | 26069543 |

Financing

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|------------------------|-------|----------|------------|---|----------|
| 08/15/08 | Ronald J. Silverman | 1.60 | \$800.00 | \$1,280.00 | Analysis of exit financing terms (.7); telephone conference with Ms. Weinstein and Mr. Martinez regarding same (.9). | 26054126 |
| 08/15/08 | Scott K. Seamon | 2.00 | \$520.00 | \$1,040.00 | Prepare summary of relevant financing documents (1.2); conference call with Mr. Martinez, Mr. Silverman and Ms. Weinstein regarding DIP financing (.8). | 26062592 |
| 08/15/08 | Katherine G. Weinstein | 4.50 | \$585.00 | \$2,632.50 | Review bankruptcy documentation and Joint Venture documents (3.6); discuss questions with Mr. Silverman and Mr. Martinez-Fidalgo (.9). | 26063212 |
| 08/15/08 | Joanne De Silva | 7.10 | \$565.00 | \$4,011.50 | Review and markup comments to draft exit financing term sheet (4.5); attention to Plan (2.6). | 26069644 |
| 08/17/08 | Katherine G. Weinstein | 4.50 | \$585.00 | \$2,632.50 | Review Joint Venture documentation (1.9); review bankruptcy filings (1.3); review and provide comments on term sheet (1.3). | 26063328 |
| 08/11/08 | Joanne De Silva | 4.60 | \$565.00 | \$2,599.00 | \$2,599.00 Attention to Plan, Disclosure Statement and draft exit financing term sheet. | 26069968 |
| 08/18/08 | Ronald J. Silverman | 1.30 | \$800.00 | \$1,040.00 | Analysis of exit financing issues including meeting with Ms. Weinstein regarding same (1.3). | 26062115 |
| 08/18/08 | Scott K. Seamon | 0.30 | \$520.00 | \$156.00 | Conversation with Ms. Weinstein regarding Exit facility. | 26092189 |
| 08/18/08 | Katherine G. Weinstein | 5.50 | \$585.00 | \$3,217.50 | \$3,217.50 Review documentation (5.2); discuss comments to term sheet with Ms. De Silva and Mr. Silverman (.3). | 26092524 |
| 08/18/08 | Raymond R. Janairo | 1.90 | \$380.00 | \$722.00 | Review draft term sheet and conference with Ms. Weinstein regarding collateral security. | 26062485 |
| 08/18/08 | Joanne De Silva | 7.20 | \$565.00 | \$4,068.00 | Attention to draft exit financing term sheet (6.9); conference with Ms. Weinstein and Mr. Martinez-Fidalgo (.3). | 26069986 |
| 08/19/08 | Ronald J. Silverman | 1.10 | \$800.00 | \$880.00 | Analysis of exit financing provisions (.8); telephone conference with Mr. Martinez regarding same (.3). | 26075016 |
| 08/19/08 | Joanne De Silva | 0.20 | \$565.00 | \$113.00 | \$113.00 Attention to feedback regarding exit financing term sheet. | 26093832 |

Desc

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|--------------------------|-------|------------|--|----------|
| 08/21/08 | 08/21/08 Joanne De Silva | 0.20 | \$565.00 | \$113.00 Attention to exit financing term sheet in light of correspondence with Mr. Martinez - Fidalgo. | 26093754 |
| 08/27/08 | Ronald J. Silverman | 08.0 | \$800.00 | \$640.00 Attention to exit financing issues. | 26108062 |
| 08/28/08 | Barry G. Russell | 0.40 | \$1,006.00 | \$402.40 Review of letter from the company re financing of exit (0.2); attention to email correspondence re exit financing, plan, disclosure statement objections (0.2). | 26114673 |
| 08/28/08 | Joanne De Silva | 0.50 | \$565.00 | \$282.50 Attention to revised draft of exit financing term sheet. | 26123166 |
| 08/29/08 | Barry G. Russell | 0.20 | \$1,006.00 | \$201.20 Attention to email correspondence regarding exit financing and | 26119041 |

Desc

Official Committee of Unsecured Creditors of Sea Containers Ltd

Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

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| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|------------------------------|-------|----------|---|----------|
| 08/26/08 | 08/26/08 Ronald J. Silverman | 1.00 | \$800.00 | \$800.00 Telephonic meeting of UCC (.6); telephone conference with Mr. 26108019 Martinez regarding same (.4). | 26108019 |
| 08/26/08 | Scott K. Seamon | 1.10 | \$520.00 | \$572.00 Prepare for and participate in Committee update call. | 26302132 |
| 08/56/08 | Alan B. Kalin | 1.00 | \$710.00 | \$710.00 Attend creditors committee update conference call. | 26262896 |

Invoice #: 2429745 Invoice Date: October 7, 2008 Fees for the Period August 1, 2008 through August 31, 2008

Plan and Disclosure Statement

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/01/08 | Donald-Bruce Abrams | 0.10 | \$900.00 | \$90.00 | \$90.00 Review PwC report. | 25995997 |
| 08/01/08 | Ronald J. Silverman | 2.70 | \$800.00 | \$2,160.00 | \$2,160.00 Analysis regarding corporate governance options and proposals (1.4); review of plan filed by company (1.3). | 26000539 |
| 08/01/08 | Scott K. Seamon | 09.0 | \$520.00 | \$312.00 | \$312.00 Prepare update to Committee regarding Plan. | 26002907 |
| 08/01/08 | Scott K. Seamon | 1.60 | \$520.00 | \$832.00 | \$832.00 Review plan and disclosure statement. | 26002929 |
| 08/01/08 | Noelle Kenel-Pierre | 5.00 | \$245.00 | \$1,225.00 | \$1,225.00 Continued research regarding plan issues. | 26032380 |
| 08/03/08 | Donald-Bruce Abrams | 0:30 | \$900.00 | \$270.00 | \$270.00 Review tax holdback summary. | 25995873 |
| 08/04/08 | Ronald J. Silverman | 12.00 | \$800.00 | \$9,600.00 | \$9,600.00 Draft memo regarding corporate governance for Newco (2.3); analysis regarding same (1.1); email with Mr. Kalin regarding same (.4); email with Ms. Mayor regarding same (.3); review plan of reorganization and disclosure statement filed by debtors (5.7); analysis of plan options and alternatives (2.2). | 26000680 |
| 08/04/08 | Scott K. Seamon | 0.40 | \$520.00 | \$208.00 | \$208.00 Conversation with bondholder regarding plan. | 26027232 |
| 08/04/08 | Scott K. Seamon | 3.60 | \$520.00 | \$1,872.00 | \$1,872.00 Attention to Plan of Reorganization issues (1.2); review corporate governance proposal (.6); review Plan and Disclosure Statement filed with court (1.6); conversation with Mr. Somerstein regarding plan issue (.2). | 26027253 |
| 08/04/08 | Alan B. Kalin | 0.50 | \$710.00 | \$355.00 | \$355.00 Review proposed summary of Newco corporate governance terms (.3); review revised draft of outline and draft comments, prepare email summarizing additional governance issues.(.2) | 26040347 |
| 08/04/08 | Chiz C. Nwokonkor | 09.0 | \$520.00 | \$312.00 | Review debtwire re: filing of plan of reorganisation and disclosure 26031551 statement (.4); e-mail Mr. Bannister in relation to English proceedings (.1); call to Mr. Norley regarding same (.1). | 26031551 |
| 08/04/08 | Noelle Kenel-Pierre | 3.10 | \$245.00 | \$759.50 | \$759.50 Research regarding plan issues. | 26032478 |

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/02/08 | Thomas Bannister | 0.70 | \$911.00 | \$637.70 | \$637.70 Attention to email correspondence regarding Joint Venture documents and newco corporate governance (.4); office conference with Mr. Silverman regarding the same (.3). | 26262933 |
| 80/92/08 | Ronald J. Silverman | 8.30 | \$800.00 | \$6,640.00 | Analysis of NewCo corporate governance (2.8); telephone conference with Mr. Eaton, Ms. Barlow and Mr. Martinez regarding same (.6); review and revise NewCo corporate governance proposal (1.7); review Disclosure Statement (.4); analysis of plan issues and options (1.8). | 26012457 |
| 08/02/08 | Scott K. Seamon | 3.30 | \$520.00 | \$1,716.00 | \$1,716.00 Revise corporate governance term sheet pursuant to various comments from Bingham team (2.2); conference call with Debtors regarding corporate governance (1.1). | 26027592 |
| 80/50/80 | Alan B. Kalin | 0.30 | \$710.00 | \$213.00 | Conference with attorney regarding foreign private issuer restrictions, Newco governance issues. | 26040372 |
| 08/02/08 | Noelle Kenel-Pierre | 4.60 | \$245.00 | \$1,127.00 | \$1,127.00 Continued research on plan issues. | 26032739 |
| 80/90/80 | P. Sabin Willett | 2.60 | \$760.00 | \$1,976.00 | \$1,976.00 Review disclosure statement (1.5); conference with Mr. Silverman regarding rights thereunder (.8); develop response (.3). | 26023444 |
| 80/90/80 | Rheba Rutkowski | 3.60 | \$530.00 | \$1,908.00 | Conference with Mr. Willett regarding disclosure statement objection. | 26032232 |
| 80/90/80 | Thomas Bannister | 09.0 | \$911.00 | \$546.60 | \$546.60 Attend to email correspondence regarding Joint Venture documents and plan issues. | 26011284 |
| 80/90/80 | Ronald J. Silverman | 10.70 | \$800.00 | \$8,560.00 | Attention to new director review criteria (.5); review and analysis of multiple Framework Agreement documents (5.8); attention to NewCo corporate governance compromise proposal (1.2); review and analysis of Plan of Reorganization and Disclosure Statement (2.3); telephone conference with Mr. Willett regarding same (.9). | 26012489 |
| 80/90/80 | Scott K. Seamon | 08.0 | \$520.00 | \$416.00 | \$416.00 Revise corporate governance term sheet. | 26027395 |
| 80/90/80 | Alan B. Kalin | 0.80 | \$710.00 | \$568.00 | \$568.00 Review, reply to emails regarding trademark agreement review, corporate governance issues (.5); conference with other attorneys regarding same (.3). | 26040384 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 80/90/80 | Steven Wilamowsky | 0.10 | \$760.00 | \$76.00 | \$76.00 Review emails regarding JPL issues. | 26023413 |
| 80/90/80 | Noelle Kenel-Pierre | 3.20 | \$245.00 | \$784.00 | \$784.00 Research regarding plan issues. | 26032833 |
| 80/20/80 | P. Sabin Willett | 1.20 | \$760.00 | \$912.00 | Attention to objection approach, review relevant negotiations on corporate control. | 26023525 |
| 80/20/80 | Rheba Rutkowski | 8.00 | \$530.00 | \$4,240.00 | \$4,240.00 Work on disclosure statement objection and communications with Mr. Willett regarding same. | 26032079 |
| 80/0/80 | Ronald J. Silverman | 8.40 | \$800.00 | \$6,720.00 | Revise framework agreement definitive documentation (2.3); conference call with Company, SCSL Committee and Joint Venture regarding trademark issues (.6); Meet with Mr. Maluf regarding trademark issues (.6); telephone conference with Mr. Agay, Mr. Abrams, Mr. Kelly, and Ms. Mayor regarding Plan Administrator issues (.4); analysis of Plan administrator issues (.5); draft memorandum to UCC regarding framework agreement definitive documentation (.5); Review Disclosure Statement (2.2). | 26015237 |
| 80/02/08 | Scott K. Seamon | 6.10 | \$520.00 | \$3,172.00 | Attention to trademark issues (1.8); participate in conference call regarding same (1.2); conversation with Mr. Maluf regarding same (.5); conference call with Company regarding plan issues (.8); revise corporate governance term sheet and correspondence with Company regarding same (1.8). | 26027657 |
| 80/20/80 | Edward F. Maluf | 1.30 | \$640.00 | \$832.00 | Office conference with Mr. Silverman regarding trademark issues (.6); telephone conference with Mr. Seamon and review materials (.7). | 26016932 |
| 80/20/80 | Noelle Kenel-Pierre | 3.10 | \$245.00 | \$759.50 | Research regarding plan issues. | 26032861 |
| 80/80/80 | P. Sabin Willett | 1.90 | \$760.00 | \$1,444.00 | \$1,444.00 Work on objection draft and conferences with Mr. Rutkowski regarding same. | 26030479 |
| 80/80/80 | Rheba Rutkowski | 6.40 | \$530.00 | \$3,392.00 | \$3,392.00 Work on disclosure statement objection and communications with 26032029 Mr. Willett regarding same. | 26032029 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|------------|------------|--|----------|
| 80/80/80 | Ronald J. Silverman | 5.60 | \$800.00 | \$4,480.00 | Review and comment on director standstill letters including email to Mr. Bannister regarding same (1.2); review and analysis of disclosure statement (2.8); analysis of plan options and issues (1.6). | 26023105 |
| 80/80/80 | Scott K. Seamon | 90.9 | \$520.00 | \$3,120.00 | Conduct research regarding plan issue (5.5); conversation with Mr. Maluf regarding trademark issue (.5). | 26027515 |
| 80/80/80 | Edward F. Maluf | 0.80 | \$640.00 | \$512.00 | Telephone conference with Mr. Seamon regarding trademark issues (.5); review Framework Agreement (.3). | 26019407 |
| 80/60/80 | Thomas Bannister | 0.30 | \$911.00 | \$273.30 | Email correspondence regarding plan issues. | 26028077 |
| 08/10/08 | Ronald J. Silverman | 3.80 | \$800.00 | \$3,040.00 | \$3,040.00 Review framework agreement definitive documentation (2.2); review and analysis of disclosure statement (1.6). | 26023170 |
| 08/11/08 | Rheba Rutkowski | 1.30 | \$530.00 | \$689.00 | \$689.00 Work on disclosure statement objection and communications with team regarding same. | 26064775 |
| 08/11/08 | Thomas Bannister | 4.90 | \$911.00 | \$4,463.90 | \$4,463.90 Review documentation and conference call to discuss (4.6); email correspondence regarding same (0.3). | 26027881 |
| 08/11/08 | Ronald J. Silverman | 12.00 | \$800.00 | \$9,600.00 | Review and analysis of definitive documentation for framework agreement (2.7); conference call with company and SCSL, UCC and Joint Venture regarding same (5.7); telephone conference with Mr. Abbott regarding same (.3); emails with Mr. Kalin regarding same (.6); analysis of plan of reorganization and nondebtor implementation provisions (2.7). | 26039779 |
| 08/11/08 | Barry G. Russell | 0.20 | \$1,006.00 | \$201.20 | Attention to email correspondence regarding Bermuda liquidators and exit financing. | 26027290 |
| 08/11/08 | Scott K. Seamon | 2.00 | \$520.00 | \$1,040.00 | Attention to non-debtor subsidiary issue (1.2); attention to Joint Venture settlement issues (.8). | 26062514 |

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/11/08 | Alan B. Kalin | 7.50 | \$710.00 | \$5,325.00 | Review, reply to multiple emails regarding corporate goverment (.5); review latest drafts of Joint Venture definitive documents (.2); conferences with other Bingham attorneys (.5); attend all hands conference call to review, discuss Joint Venture definitive documents (5.0); draft members' agreement revisions (1.3). | 26040394 |
| 08/12/08 | Rheba Rutkowski | 6.10 | \$530.00 | \$3,233.00 | Work on disclosure statement objection and communications with team regarding same. | 26064727 |
| 08/12/08 | Thomas Bannister | 0.80 | \$911.00 | \$728.80 | Review Joint Venture documentation and related email correspondence and considering issues regarding same. | 26054531 |
| 08/12/08 | Thomas Bannister | 0.40 | \$911.00 | \$364.40 | \$364.40 Email correspondence regarding plan issues. | 26054540 |
| 08/12/08 | Ronald J. Silverman | 7.70 | \$800.00 | \$6,160.00 | Analysis of plan and disclosure statement and options (2.4); telephone conference with Mr. Seamon regarding same (.5); review and analysis of multiple drafts of Framework Agreement definitive documentation (3.3); emails with Mr. Kalin and Mr. Abbott regarding same (1.2); emails with Mr. Serwer and Mr. Agay regarding plan terms (.3). | 26042849 |
| 08/12/08 | Scott K. Seamon | 2.20 | \$520.00 | \$1,144.00 | Attention to Joint Venture settlement issue (.6); conversation with Mr. Silverman regarding Disclosure Statement objection (.5); conduct research regarding same (1.1). | 26063052 |
| 08/12/08 | Alan B. Kalin | 2.50 | \$710.00 | \$1,775.00 | \$1,775.00 Review, reply to multiple emails regarding revised drafts of Joint Venture definitive documents (.6); attend all hands conference call and additional conferences with other attorneys (1.9). | 26041597 |
| 08/13/08 | Rheba Rutkowski | 1.40 | \$530.00 | \$742.00 | Work on disclosure statement objection and communications with team regarding same. | 26064700 |
| 08/13/08 | Thomas Bannister | 0.80 | \$911.00 | \$728.80 | \$728.80 Reviewing Joint Venture draft documentation and related email correspondence. | 26048394 |

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| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/13/08 | Ronald J. Silverman | 09.6 | \$800.00 | \$7,680.00 | Review and analysis of multiple drafts of Framework Agreement definitive documentation (6.2); telephone conference with Mr. Kalin regarding same (.5); two telephone conferences with Mr. Abbott regarding same (.7); telephone conference with Mr. Martinez regarding same (.4); analysis of Disclosure Statement and Plan (1.8). | 26042945 |
| 08/13/08 | Scott K. Seamon | 1.20 | \$520.00 | \$624.00 | Conduct research regarding Disclosure statement objections. | 26062548 |
| 08/13/08 | Alan B. Kalin | 1.50 | \$710.00 | \$1,065.00 | Review new drafts of Joint Venture definitive documents and related documentation (.9); review, reply to multiple emails and conference with other attorneys regarding analysis and issues to address (.6). | 26045163 |
| 08/14/08 | Ronald J. Silverman | 5.90 | \$800.00 | \$4,720.00 | Analysis of Newco corporate governance issues (2.8); meeting with Willkie Farr regarding same (1.5); attention to Framework Agreement definitive documentation issues (1.6). | 26054174 |
| 08/14/08 | Scott K. Seamon | 2.20 | \$520.00 | \$1,144.00 | \$1,144.00 Begin to prepare Objection to Disclosure Statement. | 26062644 |
| 08/14/08 | Alan B. Kalin | 1.50 | \$710.00 | \$1,065.00 | Conference call with committee attorneys regarding Newco corporate governance issues (.8); conference call with other attorneys regarding Joint Venture document issues (.4); review emails regarding same (.3). | 26071178 |
| 08/14/08 | Steven Wilamowsky | 1.20 | \$760.00 | \$912.00 | \$912.00 Meet with Mr. Silverman regarding strategy (.2); begin review draft scheme (1.0). | 26054559 |
| 08/12/08 | Ronald J. Silverman | 1.30 | \$800.00 | \$1,040.00 | Analysis of Newco corporate governance issues. | 26054129 |
| 08/15/08 | Scott K. Seamon | 8.30 | \$520.00 | \$4,316.00 | Conduct research regarding plan issues (4.8); prepare objection to Disclosure Statement (3.5). | 26062584 |
| 08/15/08 | Alan B. Kalin | 0.30 | \$710.00 | \$213.00 | \$213.00 Conference with Mr. Silverman regarding Newco governance issues, status of negotiations with pension funds committee. | 26065687 |
| 08/16/08 | Scott K. Seamon | 4.20 | \$520.00 | \$2,184.00 | \$2,184.00 Prepare objection to Disclosure Statement. | 26062652 |
| 08/17/08 | Scott K. Seamon | 6.30 | \$520.00 | \$3,276.00 | \$3,276.00 Prepare objection to Disclosure Statement. | 26062665 |

Desc

Official Committee of Unsecured Creditors of Sea Containers Ltd

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|---|----------|
| 08/18/08 | Richard H. Agins | 5.60 | \$445.00 | \$2,492.00 | \$2,492.00 Research regarding plan issues. | 26091113 |
| 08/18/08 | Ronald J. Silverman | 7.90 | \$800.00 | \$6,320.00 | Attention to corporate governance issues (4.8); telephone conference with Mr. Eaton regarding same (.4); review draft Bermuda Scheme (.3); analysis of Disclosure Statement (1.6); analysis of plan options (.8). | 26062046 |
| 08/18/08 | Scott K. Seamon | 11.00 | \$520.00 | \$5,720.00 | Conversations with Mr. Agins regarding research issues (.8); prepare objection to Disclosure Statement (4.5); conduct legal research regarding Disclosure Statement issues (4.8); revise corporate governance term sheet (.9). | 26092428 |
| 08/19/08 | Richard H. Agins | 0.70 | \$445.00 | \$311.50 | Additional research regarding plan issues. | 26091169 |
| 08/19/08 | Ronald J. Silverman | 9.10 | \$800.00 | \$7,280.00 | \$7,280.00 Analysis of voting and solicitation procedures (2.4); review and analysis of debtors proposed draft Bermuda Scheme of Arrangement (1.6); analysis of corporate governance provisions and revise documents regarding same (3.3); analysis of Plan of Reorganization issues (1.8). | 26075013 |
| 08/19/08 | Scott K. Seamon | 10.00 | \$520.00 | \$5,200.00 | \$5,200.00 Prepare objection to Disclosure Statement (8.1); conversations with Mr. Agins regarding research issues (.8); revise corporate governance term sheet (1.1). | 26093082 |
| 08/19/08 | Alan B. Kalin | 1.70 | \$710.00 | \$1,207.00 | Review emails regarding governance issues, memo regarding Bermuda corporation law (.5); review, revise governance term sheet (.9); conferences with Mr. Silverman regarding governance questions (.3). | 26079651 |
| 08/20/08 | Rheba Rutkowski | 0.10 | \$530.00 | \$53.00 | Communications with Mr. Silverman regarding objection status. | 26096181 |
| 08/20/08 | Ronald J. Silverman | 7.60 | \$800.00 | \$6,080.00 | Review and revise Disclosure Statement objection (4.8); meet with Mr. Wilamowsky and Mr. Seamon regarding same (.9); telephone conference with Mr. Eaton regarding corporate governance's Disclosure Statement (.3); attention to corporate governance issues (1.6). | 26079436 |

| Index | ments 26092483 | 26086795 | losure 26080006 | consider 26083817 view lyze r. Cooke titive and Mr. ization | ments 26092731 orporate | ary 26086844 ating ils | (.3); 26082392 vise | 26085745 |
|-------------------|--|--|--|--|---|--|---|---|
| Total Description | Prepare objection to Disclosure Statement, including comments from Mr. Silverman (4.5); conduct legal research regarding Disclosure Statement issues (2.8); revise corporate governance term sheet (.8). | Conference with Mr. Deamer concerning Newco issue, | \$380.00 Meet with Messrs. Seamon and Silverman regarding disclosure statement objection | \$7,760.00 Review and revise Disclosure Statement objection (2.8); consider and revise draft corporate governance term sheet (1.8); review proposal on corporate governance from pensions (.8); analyze Bermuda corporate governance issues (.8); emails with Mr. Cooke regarding same (.4); review Framework Agreement definitive documentation and emails with Mr. Kalin, Mr. Martinez and Mr. Abbott regarding same (1.3); analysis of Plan of Reorganization issues (1.8). | Prepare objection to Disclosure Statement, including comments from Mr. Silverman and Mr. Wilamowsky (5.1); revise corporate governance term sheet (.7). | Conference with other attorneys regarding drafts of ancillary agreements (.8); review draft Joint Venture America operating agreement and administrative agreement (.6); review emails regarding Newco governance issues (.3). | Meet with Mr. Silverman regarding disclosure statement (.3); objection (.2); review changes to same (.2); review and revise draft disclosure statement objection (2.0). | \$331.50 Research regarding plan issue. |
| Total | \$4,212.00 | \$142.00 | \$380.00 | \$7,760.00 | \$2,652.00 | \$1,207.00 | \$2,052.00 | \$331.50 |
| Rate | \$520.00 | \$710.00 | \$760.00 | \$800.00 | \$520.00 | \$710.00 | \$760.00 | \$255.00 |
| Hours | 8.10 | 0.20 | 0.50 | 9.70 | 5.10 | 1.70 | 2.70 | 1.30 |
| Timekeeper | Scott K. Seamon | Alan B. Kalin | Steven Wilamowsky | Ronald J. Silverman | Scott K. Seamon | Alan B. Kalin | Steven Wilamowsky | Patricia A. Wright |
| Date | 08/20/08 | 08/20/08 | 08/20/08 | 08/21/08 | 08/21/08 | 08/21/08 | 08/21/08 | 08/22/08 |

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| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|---------------------|-------|----------|--|----------------------------|
| 08/22/08 | Ronald J. Silverman | 8.20 | \$800.00 | \$6,560.00 Review and revise Disclosure Statement objection (2.1); analysis of disclosure and voting issues (2.3); attention to Framework Agreement definitive documentation (1.1); telephone conference with Mr. Kalin regarding same (.4); telephone conference with Mr. Willett regarding plan issues (1.1); analysis of corporate governance issues (1.2). | ulysis 26098048 c ence ith |
| 08/22/08 | Scott K. Seamon | 6.50 | \$520.00 | \$3,380.00 Prepare objection to Disclosure Statement, including comments from Mr. Silverman and Mr. Wilamowsky (4.1); prepare e-mail to Debtors regarding Disclosure Statement objection (2.4). | ents 26092522 nail to |
| 08/22/08 | Alan B. Kalin | 0.70 | \$710.00 | \$497.00 Review, reply to multiple emails regarding definitive documentation (.2); conference with R. Silverman, other attorneys regarding review of ancillary agreements (.5). | 26086968 orneys |
| 08/24/08 | Donald-Bruce Abrams | 0.10 | \$900.00 | \$90.00 Email exchanges to and from Mr. Kalin regarding corporate governance issues. | 26087798 |
| 08/25/08 | P. Sabin Willett | 2.30 | \$760.00 | \$1,748.00 Review and edit objection to disclosure statement (1.1); conference with Mr. Silverman and others regarding same (1.2) | 26117146 |
| 08/25/08 | Rheba Rutkowski | 6.10 | \$530.00 | \$3,233.00 Conferences and communications with Messrs. Willett, Silverman, Seamon, and Wilamowsky regarding draft disclosure-statement objection (1.2); work on revisions to disclosure-statement objection (4.9). | 26130157 sure- |
| 08/25/08 | Ronald J. Silverman | 7.20 | \$800.00 | \$5,760.00 Analysis of Disclosure Statement and potential objections (3.6); telephone conference with Mr. Willett regarding same (1.2); attention to Framework Agreement definitive documentation (.8); analysis of corporate governance issues and points raised by Willkie (1.6). | .6); 26107834 1(.8); |

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|--|----------|
| 08/25/08 | Scott K. Seamon | 09.9 | \$520.00 | \$3,432.00 | \$3,432.00 Conversation with Mr. Silverman and Mr. Wilamowsky regarding next steps (.7); conversation with Mr. Black regarding research issue (.7); revise Disclosure Statement Objection (2.7); conversation with Ms. Rutkowski and prepare e-mail with relevant documents (.8); conference call with Mr. Willett regarding Disclosure Statement Objection (1.2); review comments to same (.5). | 26126398 |
| 08/25/08 | Alan B. Kalin | 1.50 | \$710.00 | \$1,065.00 | \$1,065.00 Review emails, restructuring document drafts. | 26109717 |
| 08/25/08 | Steven Wilamowsky | 1.50 | \$760.00 | \$1,140.00 | \$1,140.00 Review Mr. Willett's email with comments (.2); conference call with Messrs. Willett, Silverman, Seamon and Ms. Rutkowski regarding objection strategy (1.0); meet with Mr. Silverman regarding same (.2); meet with Mr. Seamon regarding plan (.1). | 26104249 |
| 08/22/08 | Jeffery Black | 0.30 | \$385.00 | \$115.50 | Attend meeting with Mr. Seamon regarding plan research. | 26121191 |
| 08/26/08 | Rheba Rutkowski | 3.50 | \$530.00 | \$1,855.00 | Work on revisions to disclosure-statement objection and communications with Mr. Seamon regarding same. | 26130036 |
| 08/26/08 | Ronald J. Silverman | 9.10 | \$800.00 | \$7,280.00 | Review and analysis of Bermuda Scheme (1.3); analysis of Plan Administrator and Liquidator issues and roles (1.9); meet with Mr. Garrity and Mr. McKenna (1.6); analysis of corporate governance issues including emails with Mr. Kalin and Mr. Martinez (2.6); attention to plan provisions (1.7). | 26108015 |
| 08/26/08 | Scott K. Seamon | 4.80 | \$520.00 | \$2,496.00 | Prepare Plan of Reorganization (3.2); prepare for and participate in conference call with Company regarding Disclosure Statement (1.2); review liquidation analysis (.4). | 26127292 |
| 08/26/08 | Alan B. Kalin | 0.50 | \$710.00 | \$355.00 | Review restructuring documents, Newco governance proposal by pension plan lawyers and conferences with other Bingham attorneys regarding same. | 26109629 |
| 08/26/08 | Jeffery Black | 4.00 | \$385.00 | \$1,540.00 | \$1,540.00 Review draft Plan and Disclosure Statement and commence research assignment (3.7); confer with Mr Seamon regarding matter generally and research regarding plan issue assignment (.3). | 26263221 |

| Date | Timekeeper | Hours | Rate | Total Description | | Index |
|----------|---------------------|-------|----------|--|---|----------|
| 08/27/08 | Roger P. Joseph | 0.20 | \$835.00 | \$167.00 Attention to emails | \$167.00 Attention to emails and proposed exemptive order application. | 26124321 |
| 08/27/08 | Rheba Rutkowski | 7.30 | \$530.00 | \$3,869.00 Work on revisions or communications with | Work on revisions to disclosure-statement objection and communications with Mr. Seamon regarding same. | 26129989 |
| 08/27/08 | Ronald J. Silverman | 2.90 | \$800.00 | \$2,320.00 Analysis of Plan of Seamon regarding a Mayer regarding D | \$2,320.00 Analysis of Plan of Reorganization issues (1.4); meeting with Mr. Seamon regarding same (1.1); emails with Mr. Eaton and Mr. Mayer regarding Disclosure Statement issues (.4). | 26108056 |
| 08/27/08 | Scott K. Seamon | 3.10 | \$520.00 | \$1,612.00 Prepare Plan of Rec Silverman regardin | Prepare Plan of Reorganization (2.2); conversation with Mr. Silverman regarding Plan of Reorganization (.9). | 26126453 |
| 08/27/08 | Alan B. Kalin | 3.50 | \$710.00 | \$2,485.00 Review latest drafts original agreements attorneys regarding prepare emails regare Company Act exem Bingham attorneys | Review latest drafts of ancillary agreements and compare to original agreements (2.3); conference with other Bingham attorneys regarding corporate governance issues for Newco and prepare emails regarding same (.6); review draft Investment Company Act exemption application and conference with other Bingham attorneys regarding same (.6). | 26109443 |
| 08/27/08 | Thomas M. Majewski | 1.00 | \$650.00 | \$650.00 Discussion with Mr. Joseph regartherical attention to correspondence (.7). | \$650.00 Discussion with Mr. Joseph regarding exemptive order (.3); attention to correspondence (.7). | 26115164 |
| 08/27/08 | Curtis Stefanak | 1.00 | \$540.00 | \$540.00 Attention to no-action request. | on request. | 26122516 |
| 08/27/08 | Jeffery Black | 3.50 | \$385.00 | \$1,347.50 Attend on research | \$1,347.50 Attend on research assignment regarding plan issue. | 26121446 |
| 08/28/08 | Roger P. Joseph | 0.40 | \$835.00 | \$334.00 Examine background I.C.A. materials. | nd I.C.A. materials. | 26125265 |
| 08/28/08 | Donald-Bruce Abrams | 2.30 | \$900.00 | \$2,070.00 Attention to LLC Agreement. | greement. | 26115587 |
| 08/28/08 | Rheba Rutkowski | 6.20 | \$530.00 | \$3,286.00 Work on revisions | \$3,286.00 Work on revisions to disclosure-statement objection. | 26129894 |

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Invoice #: 2429745 Invoice Date: October 7, 2008

Fees for the Period August 1, 2008 through August 31, 2008

| Date | Timekeeper | Hours | Rate | Total | Total Description | Index |
|----------|---------------------|-------|----------|------------|---|----------|
| 08/28/08 | Ronald J. Silverman | 11.30 | \$800.00 | \$9,040.00 | Review and analysis of liquidation analysis filed by Debtors (1.3); 26123681 emails with Mr. Martinez regarding same (.7); review and analysis of objections to Disclosure Statement filed by Silverpoint and PBGC (1.3); note to Ms. Horwitz regarding same (.4); analysis of corporate governance issues (2.6); meet with Mr. Black regarding same (.7); telephone conference with Mr. Kelly regarding same (.5); review and comment on Framework Agreement definitive documentation (3.8). | 26123681 |
| 08/28/08 | Scott K. Seamon | 2.70 | \$520.00 | \$1,404.00 | Prepare Plan of Reorganization (2.1); prepare language for Disclosure Statement Objection (.6). | 26126819 |
| 08/28/08 | Alan B. Kalin | 2.00 | \$710.00 | \$1,420.00 | \$1,420.00 Conference with Mr. Silverman regarding sharedholder voting (.4); review stock exchange rules on shareholder voting (.8); review proposed changes to ancillary agreements (.6); review, reply to emails regarding Newco governance matters (.2). | 26125458 |
| 08/28/08 | Steven R. Howard | 1.10 | \$750.00 | \$825.00 | Attention to draft SEC Exemptive Application (.9); conference with Mr. Majewski regarding same (.2). | 26115076 |
| 08/28/08 | Thomas M. Majewski | 4.50 | \$650.00 | \$2,925.00 | Attention to exemptive order (1.5); research regarding same (3.0). | 26115180 |
| 08/28/08 | Curtis Stefanak | 3.80 | \$540.00 | \$2,052.00 | Attention to no-action letter request. | 26122702 |
| 08/28/08 | Jeffery Black | 8.50 | \$385.00 | \$3,272.50 | Complete research assignment regarding plan issue (3.0); confer with Mr Silverman regarding research (1.0); draft research memorandum in relation to shareholder voting (4.3); telephone call with Mr Cooke regarding same. (.2). | 26263237 |
| 08/29/08 | Ronald J. Silverman | 2.00 | \$800.00 | \$1,600.00 | Analysis of plan and scheme provisions (.8); attention to Framework Agreement issues (.6); analysis of corporate governance issues (.6). | 26263003 |
| 08/29/08 | Scott K. Seamon | 3.20 | \$520.00 | \$1,664.00 | \$1,664.00 Prepare Plan of Reorganization materials. | 26126615 |
| 08/29/08 | Alan B. Kalin | 2.20 | \$710.00 | \$1,562.00 | Review, reply to emails regarding Investment Company Act application, Newco governance matters (.3); review draft Joint Venture charter documents (1.9). | 26130835 |

| Date | Timekeeper | Hours | Rate | Total Description | Index |
|----------|--------------------|-------|----------|---|----------|
| 08/29/08 | Thomas M. Majewski | 2.00 | \$650.00 | \$1,300.00 Attention to exemptive order (1.7); discussion with Mr. Kalin and 26122057 Mr. Joseph regarding same (.3). | 26122057 |
| 80/08/80 | Scott K. Seamon | 2.80 | \$520.00 | \$1,456.00 Prepare Plan of Reorganization materials. | 26126660 |