

Exhibit C

This case is a very complex cross-border case, involving many entities in multiple jurisdictions, and thus requiring areas of expertise that go beyond that which is presented in most, purely domestic, Chapter 11 cases. The Chapter 11 cases obviously implicate US federal law and procedure so expertise on those issues is required. In addition, Sea Containers Ltd. ("SCL") is a Bermuda entity, Sea Containers Services Ltd. ("SCSL") and many of the dozens of non-debtor affiliates of the Debtors are UK entities (or other foreign entities), and many of the important issues in the case will also implicate foreign law, often English, Bermuda or Barbados law. Therefore, expertise regarding the foreign laws is required. There must be careful coordination on the diverse legal issues and laws applicable in order for proper analysis and restructuring efforts to be undertaken. This is a common feature on cross-border cases and requires, in this case perhaps more than others, multiple attorneys to attend to certain matters.

Some context is helpful as an illustration. For example, one of the largest creditor constituencies in the cases is comprised by two pension schemes that are UK pension schemes; in addition, important contracts relating to the pension issues are governed by English law; at the same time, US law and chapter 11 procedure will be relevant to such pension schemes. Accordingly, coordinated US-UK analysis of pension related issues is important. The pension schemes serve as members of the statutorily appointed SCSL Committee. Also, the GESeaCo joint venture implicates Barbados, Bermuda, and US law, both by choice of contract and by jurisdictional law. The case also involves disposing of certain assets of the Group that are located throughout the world. The matters involving both US and foreign law also are often intertwined. It is necessary to have experienced English solicitors in the firm involved in the analysis of the pension issues and other English law issues. As this is a bankruptcy case filed in the US, it is necessary to have experienced US bankruptcy and finance lawyers involved in the case. As a consequence, multiple firm members must participate in the evaluation of certain matters.

Moreover, the shape of any plan of reorganization may well be a function of the resolution of multiple issues; hence, it is important that those firm members focusing on restructuring efforts understand the implications of developments and actions involving otherwise discrete matters, and vice-versa, so proper analysis can be made. This requires at times more than one member of the firm to attend to certain matters, even if both members of the firm on such issue are based in the US or the UK. Indeed, with respect to certain meetings and conference calls, the most efficient way to receive and evaluate information may at times be to have several relevant firm members attend and have the ability to provide input, rather than to subsequently convey information that may lose nuance and/or require a follow up meeting or call to go over that which could have been addressed initially. We note below that this was the case with certain meetings and conference calls with the Debtors with respect to formulating a plan of reorganization, addressing pension claims and handling non-core asset sales. In addition, management of the Debtors (and many of its advisors) are physically located in London, while the Chapter 11 cases (as well as many other advisors of SCL) are located in the US. It is useful and appropriate to have firm members knowledgeable about

various matters on both sides of the Atlantic, so that respective firm members can attend meetings in the respective locations yet be in coordination with the firm members on the other side of the Atlantic.

Below is a list of conference calls/meetings involving 3 or more Bingham attorneys, including the rationale for multiple attorneys participating:

1) 09/02/08 - (Plan and Disclosure Statement). This was a conference call with the Committee and its advisors regarding open corporate governance issues. Mr. Silverman is a US bankruptcy lawyer who has responsibility for US bankruptcy issues, including the development of a plan of reorganization. Mr. Kalin is a US corporate lawyer who has responsibility for US corporate law issues, including corporate governance. Mr. Seamon is a US bankruptcy lawyer and the main associate assisting both the US and UK teams including with respect to the development of a plan of reorganization.

2) 09/09/08 - (Financing). This was a conference call with the Committee and its advisors regarding exit financing. Mr. Silverman is a US bankruptcy lawyer who has responsibility for US bankruptcy issues, including the development of a plan of reorganization. Ms. Weinstein is a corporate finance lawyer who has responsibility for exit financing issues. Ms. DeSilva is a US corporate finance associate assisting Ms. Weinstein with respect to exit financing issues.