

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

SEA CONTAINERS LTD., et al.,<sup>1</sup>

Debtors.

Chapter 11

Case No. 06-11156 (KJC)

Jointly Administered

**FIRST MONTHLY APPLICATION OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR SERVICES  
RENDERED AS INDEPENDENT AUDITORS & ACCOUNTANTS  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE  
PERIOD FROM APRIL 1, 2007 THROUGH AUGUST 31, 2008**

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide  
Professional Services to:

Debtor and Debtor in Possession

Date of Retention:

Order dated June 1, 2007  
nunc pro tunc to January 25, 2007

Period for which interim  
compensation and  
reimbursement is sought:

April 1, 2007 through August 31, 2008

Amount of interim compensation  
sought as actual, reasonable and  
necessary:

\$162,752<sup>2</sup>

<sup>1</sup> The Debtors are the following three entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Sea Containers Ltd. (8412); Sea Containers Services Ltd. (9667); and Sea Containers Caribbean Inc. (4881). The address of Sea Containers Ltd. is 22 Victoria Street, P.O. Box HM 1179, Hamilton HMEX, Bermuda. The address of Sea Containers Services Ltd. is 20 Upper Ground, London SE1 9PF, United Kingdom. The address of Sea Containers Caribbean, Inc. is 1114 Avenue of the Americas, New York, NY 10036.

<sup>2</sup> Deloitte & Touche LLP has converted the local currency, pounds sterling, into US dollars by utilizing the October 10, 2008 exchange rate, .5875, published in the London edition of the Financial Times.

**PREVIOUS APPLICATIONS FILED**

			Requested		Approved	
	Date Filed	Period Covered	Fees	Expenses	Fees	Expenses

None.

**SUMMARY OF PROFESSIONALS RENDERING SERVICES  
FROM APRIL 1, 2007 THROUGH AUGUST 31, 2008**

Name of Professional Person	Position	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation (£)	Total Compensation (\$)
Murphy, J. Gerard	Partner	£530	16.5	£8,745.00	\$14,885
Murphy, J. Gerard	Partner	£555	14.5	£8,047.50	\$14,425
Ward, Donna	Partner	£610	1.0	£610.00	\$1,038
Ward, Donna	Partner	£645	1.5	£967.50	\$1,647
Stollow, Darrin	Director/Senior manager	£510.00	28.0	£14,280.00	\$24,306
Stollow, Darrin	Director/Senior manager	£530.00	118.0	£62,540.00	\$106,451
<b>Grand Total:</b>			<b>179.5</b>	<b>£95,190.00</b>	<b>\$162,752</b>
<b>Blended Rate:</b>			<b>£530.30/ hour</b>		<b>\$906/hour</b>

**SUMMARY OF COMPENSATION BY CATEGORY**

Project Category	Total Hours	Total Fees (£)	Total Fees (\$)
Financial Statement Audit and Related Services	179.50	£95,190.00	\$162,752
<b>TOTAL</b>	<b>179.50</b>	<b>£95,190.00</b>	<b>\$162,752</b>

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

SEA CONTAINERS LTD., et al.,<sup>3</sup>

Debtors.

Chapter 11

Case No. 06-11156 (KJC)

Jointly Administered

**FIRST MONTHLY APPLICATION OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR SERVICES  
RENDERED AS INDEPENDENT AUDITORS & ACCOUNTANTS  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE  
PERIOD FROM APRIL 1, 2007 THROUGH AUGUST 31, 2008**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, the Deloitte & Touche LLP (hereinafter "Deloitte & Touche") independent auditors and accountants for the Debtors, hereby seeks reasonable compensation for professional services rendered as independent auditors to the above-captioned Debtors and Debtors in possession (the "Debtors") in the amount of £95,190.00 (\$162,752) for the period commencing April 1, 2007 through and including August 31, 2008 (the "Fee Period").

In support of its Application, Deloitte & Touche respectfully represents as follows:

1. Deloitte & Touche was employed as independent auditor and accountant of the Debtors pursuant to an Order entered by this Court on June 1, 2007. The Order authorized Deloitte & Touche to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

<sup>3</sup> The Debtors are the following three entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Sea Containers Ltd. (8412); Sea Containers Services Ltd. (9667); and Sea Containers Caribbean Inc. (4881). The address of Sea Containers Ltd. is 22 Victoria Street, P.O. Box HM 1179, Hamilton HMEX, Bermuda. The address of Sea Containers Services Ltd. is 20 Upper Ground, London SE1 9PF, United Kingdom. The address of Sea Containers Caribbean, Inc. is 1114 Avenue of the Americas, New York, NY 10036.

COMPENSATION PAID AND ITS SOURCE

2. All services for which compensation is requested by Deloitte & Touche were performed for or on behalf of the Debtors.

3. Attached hereto as Exhibit A are detailed statements of fees incurred during the period of April 1, 2007 through and including August 31, 2008 showing the amount of £95,190.00 (\$162,752) due for fees.

SUMMARY OF SERVICES RENDERED

4. The accountants of Deloitte & Touche who have rendered professional services during the Fee Period are J. Gerard Murphy, Donna Ward and Darrin Stollow.

5. The services rendered by Deloitte & Touche during the Fee Period are grouped into the categories set forth in Exhibit A. The accountants who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in the attachment hereto.

VALUATION OF SERVICES

6. Accountants of Deloitte & Touche have expended a total of 179.5 hours in connection with this matter during the Fee Period.

7. The amount of time spent by each of these persons providing services to the Debtors for the Fee Period is fully set forth in the summary attached hereto as Exhibit A. These are Deloitte & Touche's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by Deloitte & Touche for the Period as independent auditors and accountants for the Debtors in this case under Chapter 11 is £95,190.00 (\$162,752).

8. Deloitte & Touche believes that the time entries included in Exhibit A attached hereto are in compliance with the requirements of Del. Bankr. L.R. 2016-2(d).

9. In accordance with the factors enumerated in 11 U.S.C. § 330, the amount requested is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

10. This Application covers the period April 1, 2007 through and including August 31, 2008. Deloitte & Touche has and will continue to perform additional necessary services subsequent to August 31, 2008, for which Deloitte & Touche will file subsequent fee applications.

WHEREFORE, Deloitte & Touche respectfully requests that for the period April 1, 2007 through August 31, 2008, an interim allowance be made to Deloitte & Touche in the sum of £95,190.00 (\$162,752), and payment of £76,152.00 (\$129,620) (80% of allowed fees) as compensation for necessary professional services rendered to the Debtors for the Fee Period, and further requests such other and further relief as this Court may deem just and proper.

Dated: September 1, 2008  
London, England

Respectfully submitted,

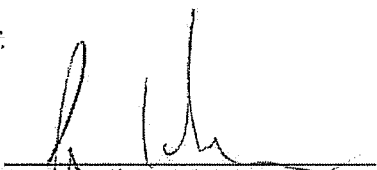
Deloitte & Touche LLP

VERIFICATION

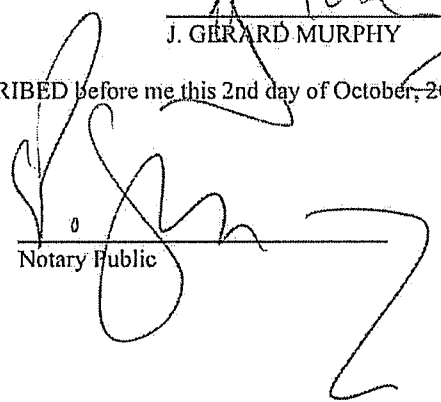
STATE OF DELAWARE     )  
                                      )     SS:  
NEW CASTLE COUNTY    )

J. Gerard Murphy after being duly sworn according to law, deposes and says:

1. I am a Partner in the applicant firm, Deloitte & Touche LLP.
2. I am the Engagement Partner for the professional services rendered by Deloitte & Touche LLP as independent auditors and accountants for the Debtors and am familiar with the work performed on behalf of the Debtors by the engagement team.
3. The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
J. GERARD MURPHY

SWORN TO AND SUBSCRIBED before me this 2nd day of October, 2008:

  
\_\_\_\_\_  
Notary Public

