

## Exhibit "A"

Sea Containers Ltd.  
COMPLETE ACCOUNTING OF TIME  
BY CATEGORY BY DATE  
APRIL 1, 2007 THROUGH AUGUST 31, 2008

**Project Category - Financial Statement Audit and Related Services**

| <u>Individual</u> | <u>Date</u> | <u>Description</u>  | <u>Hours</u> | <u>£ Rate</u> | <u>£Value</u> |
|-------------------|-------------|---|--------------|---------------|---------------|
| Darrin Stollow    | 01/04/2007  | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items    | 1.00         | 510.00        | 510.00        |
| J. Gerard Murphy  | 01/04/2007  | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items    | 2.00         | 530.00        | 1060.00       |
| J. Gerard Murphy  | 02/04/2007  | Research regarding bankruptcy and audit and accounting related items                        | 1.00         | 530.00        | 530.00        |
| Darrin Stollow    | 01/05/2007  | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items    | 2.00         | 510.00        | 1020.00       |
| J. Gerard Murphy  | 01/05/2007  | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items    | 1.00         | 530.00        | 530.00        |
| Darrin Stollow    | 01/07/2007  | Internal discussion on research regarding bankruptcy and audit and accounting related items | 2.00         | 510.00        | 1020.00       |
| J. Gerard Murphy  | 01/07/2007  | Internal discussion regarding bankruptcy and audit and accounting related items             | 1.00         | 530.00        | 530.00        |
| J. Gerard Murphy  | 02/07/2007  | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items    | 1.00         | 530.00        | 530.00        |

| Individual       | Date       | Description  | Hours | £ Rate | £Value  |
|------------------|------------|--|-------|--------|---------|
| Darrin Stollow   | 01/08/2007 | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items | 2.00  | 510.00 | 1020.00 |
| J. Gerard Murphy | 01/08/2007 | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items | 1.00  | 530.00 | 530.00  |
| Darrin Stollow   | 02/08/2007 | Internal discussion regarding bankruptcy and audit and accounting related items          | 1.00  | 510.00 | 510.00  |
| J. Gerard Murphy | 02/08/2007 | Internal discussion regarding bankruptcy and audit and accounting related items          | 1.00  | 530.00 | 530.00  |
| J. Gerard Murphy | 03/08/2007 | Research regarding bankruptcy and audit and accounting related items                     | 1.00  | 530.00 | 530.00  |
| Darrin Stollow   | 01/10/2007 | Research regarding bankruptcy and audit and accounting related items                     | 1.00  | 510.00 | 510.00  |
| J. Gerard Murphy | 01/10/2007 | Discussion with Lisa Clement regarding bankruptcy and audit and accounting related items | 3.50  | 530.00 | 1855.00 |
| Darrin Stollow   | 01/11/2007 | Discussion regarding bankruptcy and audit and accounting related items                   | 3.00  | 510.00 | 1530.00 |
| Donna Ward       | 01/11/2007 | internal discussion with Darrin  | 1.00  | 610.00 | 610.00  |

| Individual       | Date       | Description   | Hours | £ Rate | £Value  |
|------------------|------------|---|-------|--------|---------|
| J. Gerard Murphy | 01/11/2007 | Research and internal discussion regarding fresh start accounting                   | 1.00  | 530.00 | 530.00  |
| Darrin Stollow   | 07/11/2007 | Discussion with Lisa Clement regarding fresh start accounting                       | 3.00  | 510.00 | 1530.00 |
| J. Gerard Murphy | 07/11/2007 | Discussion with Lisa Clement regarding fresh start accounting                       | 1.00  | 530.00 | 530.00  |
| Darrin Stollow   | 08/11/2007 | Research regarding fresh start accounting   | 3.00  | 510.00 | 1530.00 |
| Darrin Stollow   | 09/11/2007 | Research regarding fresh start accounting   | 5.00  | 510.00 | 2550.00 |
| Darrin Stollow   | 01/12/2007 | Internal discussion regarding fresh start accounting                                | 2.00  | 510.00 | 1020.00 |
| J. Gerard Murphy | 01/12/2007 | Internal discussion regarding fresh start accounting                                | 2.00  | 530.00 | 1060.00 |
| Darrin Stollow   | 03/12/2007 | Accounting research for Lisa Clement  | 1.00  | 510.00 | 510.00  |
| Darrin Stollow   | 04/12/2007 | Accounting research for Lisa Clement  | 2.00  | 510.00 | 1020.00 |
| J. Gerard Murphy | 01/01/2008 | Research and discussion regarding fresh start accounting                            | 2.00  | 555.00 | 1110.00 |
| Darrin Stollow   | 01/02/2008 | Meeting with Lisa Clement and Laura Barlow as update on proceedings                 | 2.00  | 530.00 | 1060.00 |
| J. Gerard Murphy | 01/02/2008 | Meeting with Lisa Clement and Laura Barlow as update on proceedings                 | 3.00  | 555.00 | 1665.00 |
| Darrin Stollow   | 01/03/2008 | Discussion with Gerry regarding status of bankruptcy and post bankruptcy structure  | 3.50  | 530.00 | 1855.00 |
| J. Gerard Murphy | 01/03/2008 | Discussion with Darrin regarding status of bankruptcy and post bankruptcy structure | 0.50  | 555.00 | 277.50  |
| Darrin Stollow   | 01/04/2008 | Discussion with Lisa Clement on rule 3-09 GESEACO financials                        | 1.00  | 530.00 | 530.00  |
| Darrin Stollow   | 04/04/2008 | Research on 3-09 GESEACO financials & 8-K discussion with Mark Wilson               | 2.00  | 530.00 | 1060.00 |
| Darrin Stollow   | 05/04/2008 | Additional research and internal discussion on 8K                                   | 3.00  | 530.00 | 1590.00 |
| Darrin Stollow   | 01/05/2008 | Review of proposed SEC letter   | 3.50  | 530.00 | 1855.00 |
| Donna Ward       | 01/05/2008 | Review of proposed SEC letter   | 1.50  | 645.00 | 967.50  |
| J. Gerard Murphy | 01/05/2008 | Review of proposed SEC letter   | 3.00  | 555.00 | 1665.00 |

| Individual       | Date       | Description   | Hours | £ Rate | £Value   |
|------------------|------------|---|-------|--------|----------|
| Darrin Stollow   | 11/06/2008 | Review of SCL document on limitations of newco historical financials.                               | 2.50  | 530.00 | 1,325.00 |
| Darrin Stollow   | 16/06/2008 | Review of SCL document on limitations of newco historical financials.                               | 1.00  | 530.00 | 530.00   |
| Darrin Stollow   | 17/06/2008 | admin time on fee application for courts  | 2.00  | 530.00 | 1,060.00 |
| Darrin Stollow   | 18/06/2008 | Review of SCL document on limitations of newco historical financials.                               | 1.50  | 530.00 | 795.00   |
| Darrin Stollow   | 19/06/2008 | Review of document for presentation to Kroll. Discussoin on comments of document with Lisa Clement. | 2.00  | 530.00 | 1,060.00 |
| Darrin Stollow   | 20/06/2008 | meeting preparation for Kroll. Kroll meeting at Kroll's offices.                                    | 4.00  | 530.00 | 2,120.00 |
| J. Gerard Murphy | 20/06/2008 | meeting preparation for Kroll. Kroll meeting at Kroll's offices.                                    | 3.00  | 555.00 | 1,665.00 |
| Darrin Stollow   | 26/06/2008 | Accounting research for Lisa Clement  | 8.00  | 530.00 | 4,240.00 |
| Darrin Stollow   | 27/06/2008 | Accounting research for Lisa Clement  | 3.00  | 530.00 | 1,590.00 |
| Darrin Stollow   | 09/07/2008 | Discussion with Adrian Croft and PwC on disclosure statement. Look into cash flow question          | 2.00  | 530.00 | 1,060.00 |
| Darrin Stollow   | 10/07/2008 | accounting research on disclosure statement   | 1.00  | 530.00 | 530.00   |
| Darrin Stollow   | 11/07/2008 | accounting research on disclosure statement - fair value  | 1.00  | 530.00 | 530.00   |

| Individual         | Date       | Description  | Hours  | £ Rate | £Value             |
|--------------------|------------|--|--------|--------|--------------------|
| Darrin Stollow     | 14/07/2008 | accounting research on disclosure statement - fair value                 | 1.00   | 530.00 | 530.00             |
| Darrin Stollow     | 15/07/2008 | Review of Newco disclosure statement appendix.                           | 4.00   | 530.00 | 2,120.00           |
| Darrin Stollow     | 16/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 7.00   | 530.00 | 3,710.00           |
| Darrin Stollow     | 21/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 8.00   | 530.00 | 4,240.00           |
| Darrin Stollow     | 22/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 8.00   | 530.00 | 4,240.00           |
| Darrin Stollow     | 24/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 8.00   | 530.00 | 4,240.00           |
| Darrin Stollow     | 25/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 2.00   | 530.00 | 1,060.00           |
| Darrin Stollow     | 29/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 7.00   | 530.00 | 3,710.00           |
| Darrin Stollow     | 30/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 7.00   | 530.00 | 3,710.00           |
| Darrin Stollow     | 31/07/2008 | Drafting and review of Newco disclosure statement prepared by management | 5.00   | 530.00 | 2,650.00           |
| J. Gerard Murphy   | 04/08/2008 | Drafting and review of Newco disclosure statement prepared by management | 3.00   | 555.00 | 1,665.00           |
| Darrin Stollow     | 04/08/2008 | Drafting and review of Newco disclosure statement prepared by management | 6.00   | 530.00 | 3,180.00           |
| Darrin Stollow     | 05/08/2008 | Drafting and review of Newco disclosure statement prepared by management | 4.00   | 530.00 | 2,120.00           |
| Darrin Stollow     | 06/08/2008 | Drafting and review of Newco disclosure statement prepared by management | 6.00   | 530.00 | 3,180.00           |
| Darrin Stollow     | 07/08/2008 | Drafting and review of Newco disclosure statement prepared by management | 2.00   | 530.00 | 1,060.00           |
| Total Current Work |            |  | 179.50 |        | <u>£ 95,190.00</u> |