

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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| In re: |) | |
| |) | Case No. 06-11156 (KJC) |
| SEA CONTAINERS LTD., et al., ¹ |) | Jointly Administered |
| |) | |
| |) | Chapter 11 |
| Debtors. |) | |
| _____ |) | Re: D.I. 242, 252, 1069, 1923, 2059, 2167 |

**FURTHER SUPPLEMENTAL DECLARATION OF DEREK C. ABBOTT IN
FURTHER SUPPORT OF APPLICATION OF THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR ENTRY OF AN
ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF
MORRIS, NICHOLS, ARSHT & TUNNELL LLP AS DELAWARE
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS NUNC PRO TUNC TO OCTOBER 26, 2006**

I, DEREK C. ABBOTT, hereby declare under penalty of perjury:

1. I am a partner with Morris, Nichols, Arsht & Tunnell LLP (“Morris Nichols”),² which maintains an office for the practice of law at 1201 N. Market Street, Suite 1800, Wilmington, Delaware 19899. I am an attorney at law, duly admitted and in good standing to practice in the State of Delaware, as well as the United States District Court for the District of Delaware.

2. I submit this declaration to supplement the Application Of The Official Committee Of Unsecured Creditors For Entry Of An Order Authorizing Retention And Employment Of Morris, Nichols, Arsht & Tunnell LLP As Delaware Counsel For The Official Committee Of Unsecured Creditors (the “Official Committee”) Nunc Pro Tunc to October 26, 2006 (D.I. 242) (the

¹ These jointly administered cases are those of the following debtors: Sea Containers Caribbean, Inc., Sea Containers Ltd., and Sea Containers Services Ltd.


² All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

“Application”), filed on January 1, 2007, the declaration of William H. Sudell, Jr. in support of and attached as Exhibit A to the Application (the “Initial Declaration”) and the Supplemental Declaration Of William H. Sudell, Jr. In Support Of The Application Of The Official Committee Of Unsecured Creditors For Entry Of An Order Authorizing Retention And Employment Of Morris, Nichols, Arsht & Tunnell LLP As Delaware Counsel For The Official Committee Of Unsecured Creditors Nunc Pro Tunc to October 26, 2006 (D.I. 252) (the “Supplemental Declaration”), and the supplemental declarations of Derek C. Abbott in support of the Application (D.I. 1069, 1923, 2059, and 2167) (the “Abbott Declarations”). By order entered January 25, 2007, the Court approved the Application (D.I. 295).

4. Morris Nichols has agreed to represent RBS Greenwich in matters unrelated to these cases. I am informed that RBS Greenwich or its affiliates may be creditors or parties-in-interest in these cases. I believe Morris Nichols’ representation of RBS Greenwich in this regard is not adverse to Morris Nichols’ representation of the Official Committee in the above-captioned bankruptcy cases. Accordingly, I am filing this supplement to the Initial Declaration, the Supplemental Declaration, and the Abbott Declarations out of an abundance of caution.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24th day of October, 2008


Derek C. Abbott