

**EXHIBIT B**

**WF&G Expenses**

MATTER COST SUMMARY

Run Date & Time: 10/31/2008 12:28:17PM  
Client: 117104 OFFICIAL COMMITTEE OF UNSUBSCRIBED CREDITORS OF SEA CONTAINERS  
Matter: 00001 COMMITTEE GENERAL  
Currency: USD

Noted thru 09/30/2008  
Billing Partner: ABRAMS N  
Matter Type: BANKRUPTCY

Cost Category	Cost & Disbursements	
	Amount	
Local Transportation	202.49	
Telephone - Long Dist.	52.89	
Local Meals	19.60	
Airfare/Traip	22.80	
Reproduction	40.00	
Conference Services	10.00	
Data Acquisition	1,004.85	
Total Cost & Disbursements	1,352.23	

MATTER COST DETAIL

Run Date & Time: 10/31/2008 12:28:17PM  
Client: 11706 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
Matter: 00001 COMMITTEE GENERAL  
Currency: USD

Worked thru 09/30/2008  
Billing Partner: ABRAMS M  
Matter Type: BANKRUPTCY

Cost Category	Code	Trans		Vendor Name / Transaction Detail	Incurred By	Cost		For Accounting Only		
		Date				Amount		Batch Date	Batch Id	Index
Airplane/Train	6043	09/04/2008		Airplane/Train	KELLY	-247.00		09/25/2008	199957	8658771
		09/06/2008		Stivers Club	KELLY	269.00		09/25/2008	199957	8658771
				Airplane/Train						
					TOTAL	6043	22.00			
					TOTAL MATTER	1,352.23				

MATTER COST SUMMARY

Run Date & Time: 10/31/2008 12:28:17PM  
Client: 117104 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
Matter: 00008 WFGG FEE APPLICATIONS  
Currency: USD

Period: Thru 09/30/2008  
Billing Partner: ABRAMS N  
Matter Type: BANKRUPTCY

Cost Category	Cost & Disbursements Amount
Reproduction	11.70
Air Freight	12.80
Total Cost & Disbursements	24.50

MATTER COST DETAIL

Run Date & Time: 11/11/2008 12:28:17PM  
Client: 11704 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
Matter: 00008 8545 FRE APPLICATIONS  
Currency: USD

Worked thru 09/10/2008  
Billing Partner: ABRAMS M  
Matter Type: BANKRUPTCY

Cost Category	Code	Tran Date	Vendor Name / Transaction Detail	Incurred By	Cost Amount	For Accounting Only		
						Batch Date	Batch Id	Index
Reproduction	5050	09/02/2008	Reproduction	FITZGERAID	11.70	09/10/2008	199363	8637896
TOTAL					5050			
Air Freight	6062	09/02/2008	Federal Express Corporate FITZGERAID		12.80	09/10/2008	199747	8651209
TOTAL					6062			
TOTAL MATTER					24.50			

**MATTER COST SUMMARY**

Run Date & Time: 10/31/2008 12:28:17PM  
Client: 117104 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
Matter: 00009 NON-WFG FEE APPLICATIONS  
Currency: USD

Running Thru 09/30/2008  
Billing Pattern: ABRAMS M  
Matter Type: BANKRUPTCY

Cost Category	Cost & Disbursements Amount
NON-PROFESSION	17.40
Total Cost & Disbursements	17.40

MATTER COST DETAIL

Run Date & Time: 10/11/2008 12:28:17PM  
Client: 117104 OFFICIAL COMMITTEE OF UNINSURED CREDITORS OF SEA CONTAINERS  
Matter: 00009 NON-WRGS FEE APPLICATIONS  
Currency: USD

Worked thru 09/10/2008  
Billing Partner: ABRAMS W  
Matter Type: BANKRUPTCY

Cost Category		Tran		Vendor Name / Transaction Detail	Incurred By		For Accounting Only			
Code	Date	Code	Date		Cost	Amount	Batch Date	Batch Id	Index	

Reproduction	5050	09/15/2008		Reproduction	PT2035RAHD	17.40	09/16/2008	193565	8644687	
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TOTAL 5050 17.40

TOTAL MATTER 17.40

MATTER COST SUMMARY

Run Date & Time: 10/31/2008 12:28:17PM  
Client: 117104 OFFICIAL COMMITTEE OF INSURED CREDITORS OF SEA CONTAINERS  
Matter: 0010 PAN/DISCLOSURE STATEMENT  
Currency: USD

Worked Thu 09/30/2008  
Billing Partner: ABRAMS M  
Matter Type: BANKRUPTCY

Cost Category	Desc	Cost & Disbursements Amount
Local Transportation		700.42
Telephone - Long Dist.		1,308.87
Local Meals		322.81
Reproduction		56.86
Color Reproduction		0.27
Conference Services		73.00
Data Acquisition		1,418.52
Court Reporters/Other Fees		87.09
Total Cost & Disbursements		3,967.84



# MATTER COST DETAIL

Run Date & Time: 10/31/2008 12:28:17PM

Client: 11704 OFFICIAL COMMITTEE OF CONSUMED CREDITORS OF SEA CONTAINERS

Matter: 00610 PLAN/DISCLOSURE STATEMENT

Category: CSD

Worked thru 09/19/2008  
Billing Partner: ABRAMS M  
Matter Type: BANKRUPTCY

## For Accounting Only

Cost Category	Code	Trans Date	Vendor Name / Transaction Detail	Incurred By	Cost Amount	Batch Date	Batch Id	Index
Cost & Rec Costs	4093	09/19/2008	CONFIDENTIAL, LLC	AMBRUST	25.00	10/14/2008	200673	8678949
Steven Szanzer								
Telephone - Long DI	5030	09/04/2008	Telephone - Long Distance	SZANZER	1.61	09/12/2008	199466	8642254
		09/05/2008	Telephone - Long Distance	AL-SAYEH	1.13	09/12/2008	199466	8642255
		09/08/2008	Telephone - Long Distance	SZANZER	2.64	09/16/2008	199558	8644238
		09/10/2008	Telephone - Long Distance	ABRAMS	2.68	09/29/2008	200067	8661972
		09/10/2008	Telephone - Long Distance	ABRAMS	2.02	09/29/2008	200067	8661973
		09/10/2008	Telephone - Long Distance	ABRAMS	1.78	09/29/2008	200967	8661974
		09/11/2008	Telephone - Long Distance	SZANZER	3.08	09/16/2008	199558	8644239
		09/16/2008	Telephone - Long Distance	SZANZER	14.96	09/29/2008	200067	8661975
		09/17/2008	Telephone - Long Distance	SZANZER	1.42	09/29/2008	200967	8661976
		09/18/2008	Telephone - Long Distance	SZANZER	3.57	09/29/2008	200067	8661977
		09/18/2008	Telephone - Long Distance	SZANZER	2.19	09/29/2008	200067	8661978
		09/21/2008	Telephone - Long Distance	SZANZER	1.91	09/30/2008	200140	8663728
		09/26/2008	Telephone - Long Distance	SZANZER	8.32	09/30/2008	200140	8663729
			<b>TOTAL 5030</b>		<b>47.31</b>			
Reproduction	5050	09/02/2008	Reproduction	ABRAMS	1.80	09/10/2008	199363	8637897
		09/09/2008	Reproduction	LEFKOFT	3.10	09/12/2008	199482	8643006
		09/11/2008	Reproduction	SZANZER	2.00	09/16/2008	199569	8645308
		09/12/2008	Reproduction	ABRAMS	4.80	09/16/2008	199567	8644935
		09/12/2008	Reproduction	SZANZER	1.20	09/16/2008	199567	8644936
		09/16/2008	Reproduction	SZANZER	7.20	09/17/2008	199655	8647459
		09/17/2008	Reproduction	SZANZER	3.60	09/19/2008	199728	8650392
		09/19/2008	Reproduction	SZANZER	18.60	09/25/2008	199949	8657807

## MATTER COST DETAIL

Run Date &amp; Time: 10/31/2008 12:28:77PM

Client: 11704 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS

Matter: 00010 PLAN/DISCLOSURE STATEMENT

Currency: USD

Worked: 09/30/2008  
Billing Partner: ABRAMS M  
Matter Type: BANKRUPTCY

## For Accounting Only

Cost Category	Code	Tran Date	Vendor Name / Transaction Detail	Invoiced By	Cost Amount	Batch Date	Batch Id	Index
Reproduction	5050	09/29/2008	Reproduction	LEFKORT	12.40	09/30/2008	200173	8665673
			TOTAL		54.70			
Color Reproduction	5054	09/10/2008	Color Reproduction	LEFKORT	0.27	10/02/2008	200419	8672556
			TOTAL		0.27			
Conference Services	5064	09/03/2008	Conference Services	SORKIN	62.00	10/02/2008	200441	8672972
		09/09/2008	Conference Services	SZANZER	3.00	10/02/2008	200441	8672973
		09/19/2008	Conference Services	SORKIN	8.00	10/02/2008	200441	8672974
			TOTAL		73.00			
Lexis	5071	09/15/2008	Lexis	SORKIN	904.76	09/17/2008	199657	8647988
		09/18/2008	Lexis	SZANZER	140.00	09/25/2008	199951	8658436
		09/25/2008	Lexis	SZANZER	35.00	10/02/2008	200420	8672692
			TOTAL		1,079.76			
Westlaw	5072	09/25/2008	Westlaw	SZANZER	114.19	09/30/2008	200179	8665960
			TOTAL		114.19			
Taxi, Carfare,Mileage	6020	09/04/2008	Michael J. Kelly	KELLY	181.94	09/09/2008	199276	8633910
			Taxi, Carfare,Mileage & Parking - Michael J. Kelly					
		09/06/2008	Steven Szanzer	SZANZER	15.12	09/23/2008	199834	8652938
			Taxi, Carfare,Mileage & Parking - Steven Szanzer Transportation					
		09/08/2008	Vital Transportation, In SZANZER		68.21	10/09/2008	200650	8678224
			Taxi, Carfare,Mileage & Parking					
		09/09/2008	Vital Transportation, In LEFKORT		94.15	10/09/2008	200650	8678225
			Taxi, Carfare,Mileage & Parking					
		09/09/2008	Vital Transportation, In SZANZER		61.92	10/09/2008	200650	8678226
			Taxi, Carfare,Mileage & Parking					
		09/10/2008	Vital Transportation, In SZANZER		55.14	10/09/2008	200650	8678227
			Taxi, Carfare,Mileage & Parking					
		09/11/2008	Vital Transportation, In SZANZER		55.14	10/09/2008	200650	8678228
			Taxi, Carfare,Mileage & Parking					
		09/16/2008	Vital Transportation, In SZANZER		55.14	10/02/2008	200388	8671806
			Taxi, Carfare,Mileage & Parking					
		09/22/2008	Vital Transportation, In SZANZER		55.14	10/07/2008	200584	8674572
			Taxi, Carfare,Mileage & Parking					
		09/25/2008	Vital Transportation, In SZANZER		58.52	10/07/2008	200564	8674573
			Taxi, Carfare,Mileage & Parking					
			TOTAL		700.42			

# MATTER COST DETAIL

Run Date & Time: 10/31/2008 12:28:17PM  
 Client: 117194 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
 Matter: 00010 PLAN/DISCLOSURE STATEMENT  
 Currency: USD

Worked thru 09/25/2008  
 Billing Partner: ABRAMS N  
 Matter Type: BANKRUPTCY

## For Accounting Only

Cost Category	Code	Tran Date	Vendor Name / Transaction Detail	Incurd By	Cost Amount	Batch Date	Batch Id	Index
Telephone	6030	08/12/2008	Genesys Conferencing	SORKIN	34.42	09/25/2008	199961	8659254
			Telephone					
		08/12/2008	Genesys Conferencing	SORKIN	159.80	09/25/2008	199961	8659255
			Telephone					
		08/13/2008	Genesys Conferencing	SZANZER	0.06	09/25/2008	199961	8659249
			Telephone					
		08/14/2008	Genesys Conferencing	SZANZER	9.90	09/25/2008	199961	8659250
			Telephone					
		08/14/2008	Genesys Conferencing	SZANZER	10.02	09/25/2008	199961	8659251
			Telephone					
		08/15/2008	Genesys Conferencing	KELLY	3.36	09/25/2008	199961	8659245
			Telephone					
		08/15/2008	Genesys Conferencing	KELLY	25.50	09/25/2008	199961	8659246
			Telephone					
		08/16/2008	Genesys Conferencing	KELLY	6.66	09/25/2008	199961	8659244
			Telephone					
		08/19/2008	Genesys Conferencing	SORKIN	21.36	09/25/2008	199961	8659256
			Telephone					
		08/19/2008	Genesys Conferencing	SORKIN	208.76	09/25/2008	199961	8659257
			Telephone					
		08/28/2008	Genesys Conferencing	SORKIN	10.92	09/25/2008	199961	8659258
			Telephone					
		08/20/2008	Genesys Conferencing	SORKIN	79.90	09/25/2008	199961	8659259
			Telephone					
		08/21/2008	Genesys Conferencing	SORKIN	16.44	09/25/2008	199961	8659260
			Telephone					
		08/21/2008	Genesys Conferencing	SORKIN	192.44	09/25/2008	199961	8659261
			Telephone					
		08/28/2008	Genesys Conferencing	SZANZER	7.26	09/25/2008	199961	8659247
			Telephone					
		08/28/2008	Genesys Conferencing	SZANZER	14.10	09/25/2008	199961	8659248
			Telephone					
		09/02/2008	Genesys Conferencing	SORKIN	31.68	09/25/2008	199961	8659262
			Telephone					
		09/02/2008	Genesys Conferencing	SORKIN	289.34	09/25/2008	199961	8659263
			Telephone					
		09/03/2008	Genesys Conferencing	SORKIN	8.76	09/25/2008	199961	8659264
			Telephone					
		09/03/2008	Genesys Conferencing	SORKIN	106.08	09/25/2008	199961	8659265
			Telephone					
		09/05/2008	Genesys Conferencing	SZANZER	8.40	09/25/2008	199961	8659252
			Telephone					
		09/05/2008	Genesys Conferencing	SZANZER	16.20	09/25/2008	199961	8659253
			Telephone					
			<b>TOTAL</b>	<b>6030</b>	<b>1,261.56</b>			
Local Meals	6040	09/09/2008	SeamlessWeb Professional LEFPORT		20.33	09/25/2008	199725	8649710
			Local Meals					

# MATTER COST DETAIL

Run Date & Time: 10/31/2008 12:28:17PM  
 Client: 11704 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS  
 Matter: 09010 PLAW/DISCLOSURE STATEMENT  
 Currency: USD

Worked From 09-10-2008  
 Billing Partner: ABRAMS  
 Matter Type: BANKRUPTCY

Cost Category	Code	Tran Date	Vendor Name / Transaction Detail	Incurred By	Cost		For Accounting Only		
					Amount		Batch Date	Batch Id	Index
Local Meals	6040	09/09/2008	SeamlessWeb Professional	SORKIN	37.45		09/19/2008	199726	8649711
			Local Meals						
		09/09/2008	SeamlessWeb Professional	SZANZER	11.97		09/19/2008	199726	8649712
			Local Meals						
		09/10/2008	SeamlessWeb Professional	SZANZER	33.75		09/19/2008	199726	8649709
			Local Meals						
		09/11/2008	SeamlessWeb Professional	SZANZER	26.75		09/19/2008	199726	8649708
			Local Meals						
		09/16/2008	SeamlessWeb Professional	SZANZER	33.83		09/25/2008	199921	8655589
			Local Meals						
		09/17/2008	SeamlessWeb Professional	SORKIN	28.26		09/25/2008	199921	8655588
			Local Meals						
		09/17/2008	SeamlessWeb Professional	SZANZER	33.65		09/25/2008	199921	8655590
			Local Meals						
		09/22/2008	SeamlessWeb Professional	SZANZER	33.97		10/01/2008	200234	8667565
			Local Meals						
		09/25/2008	SeamlessWeb Professional	SZANZER	33.75		10/01/2008	200234	8667566
			Local Meals						
			<b>TOTAL</b>	<b>6040</b>	<b>322.81</b>				
Reproduction	6053	09/08/2008	Williams Lea Inc.	ABRAMS	1.08		10/15/2008	200932	8686506
			Reproduction						
		09/23/2008	Williams Lea Inc.	HEEKERT	1.08		10/15/2008	200932	8686505
			Reproduction						
			<b>TOTAL</b>	<b>6053</b>	<b>2.16</b>				
Data Acquisition	6070	07/21/2008	Perfect Information	GLESSNER	25.00		09/22/2008	199788	8652066
			Data Acquisition - Perfect Information						
		08/05/2008	Global Securities Inform	SORKIN	76.68		09/25/2008	199921	8655185
			Data Acquisition						
		08/14/2008	Global Securities Inform	SORKIN	75.27		09/25/2008	199921	8655186
			Data Acquisition						
		09/10/2008	Global Securities Inform	SORKIN	47.62		10/15/2008	200954	8687396
			Data Acquisition						
			<b>TOTAL</b>	<b>6070</b>	<b>224.57</b>				
Other Disbursements	6101	09/04/2008	Michael J. Kelly	KELLY	62.09		09/09/2008	199276	8631911
			Other Disbursements - Michael J. Kelly						
			<b>TOTAL</b>	<b>6101</b>	<b>62.09</b>				
			<b>TOTAL MATTER</b>		<b>3,967.84</b>				