

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

	Chapter 11
In re:	:
SEA CONTAINERS LTD., <u>et al.</u> , ¹	:
Debtors	:
	:
	Case No: 06-11156 (KJC)
	(Jointly Administered)
	:
	Objection Deadline: November 24, 2008
	Hearing Date: only if objection filed
	:

**SUMMARY OF TWENTY-THIRD MONTHLY APPLICATION OF
PRICEWATERHOUSECOOPERS LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
RESTRUCTURING ADVISOR, INVESTMENT BANKER AND ACCOUNTING
AND TAX ADVISOR FOR THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD AUGUST 1, 2008 THROUGH AUGUST 31, 2008**

Name of applicant:	PricewaterhouseCoopers LLP
Authorized to provide professional services to:	Debtors and Debtors in Possession
Date of retention:	Effective October 15, 2006 by Order entered December 20, 2006
Period for which Compensation and reimbursement is sought:	August 1, 2008 through August 31, 2008 ²
Amount of Compensation sought as actual, reasonable and necessary:	\$232,520.11 ³
80% of Compensation sought as actual, reasonable and necessary:	\$186,016.09 ³
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$2,376.65 ³

This is a: x monthly interim final application.

This application incurred 45.00 hours in connection with the preparation of the fee applications for a total of \$12,262.73⁴.

¹ The Debtors are Sea Containers Caribbean Inc., Sea Containers Ltd. and Sea Containers Services Ltd.

² The applicant reserves the right to include any time expended in the time period indicated above in future application(s) if it is not included herein.

³ PricewaterhouseCoopers has converted the local currency, British pounds, into US dollars by utilizing the October 31, 2008 exchange rate, 1.6158, published in the London edition of the Financial Times.

⁴ This amount represents the cumulative hours and fees associated with the fee application preparation services by each respective PricewaterhouseCoopers team. Fixed Fee Services: 6.75 hours of fee application time included in the fixed fee services which will be absorbed into the monthly fixed fee; Accounting and Tax Advisory Services 1.25 hours, \$892.73; Other Services: 37.00 hours, \$11,370.00.

SUMMARY OF FEE APPLICATIONS PREVIOUSLY FILED:

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved	Expenses Approved	Approved Reduction
1	02/15/07 [353]	10/15/06-10/31/06	\$101,341.24	\$2,474.73	03/09/07 [403]	\$101,341.24	\$2,474.73	\$0.00
2	02/15/07 [354]	11/01/06-11/30/06	\$167,026.57	\$7,481.66	03/09/07 [403]	\$167,026.57	\$7,481.66	\$0.00
3	02/15/07 [355]	12/01/06-12/31/06	\$143,774.22	\$13,657.72	03/09/07 [403]	\$143,774.22	\$13,657.72	\$0.00
4	03/16/07 [421]	01/01/07-01/31/07	\$371,290.52	\$11,459.96	04/24/07 [526]	\$371,290.52	\$11,278.24	\$181.72
5	05/16/07 [645]	02/01/07-02/28/07	\$595,963.13	\$21,850.22	06/07/07 [703]	\$595,161.03	\$19,931.54	\$2,720.78
6	06/08/07 [708]	03/01/07-03/31/07	\$480,697.86	\$12,487.75	07/09/07 [797]	\$479,281.86	\$10,881.37	\$3,022.39
7	07/16/07 [829]	04/01/07-04/30/07	\$605,381.37	\$6,242.73	08/10/07 [890]	\$605,381.37	\$6,242.73	\$0.00
8	07/27/07 [864]	05/01/07-05/31/07	\$778,753.48	\$18,290.03	08/21/07 [942]	\$778,753.48	\$17,792.78	\$497.25
9	07/27/07 [865]	06/01/07-06/30/07	\$992,268.79	\$16,957.24	09/05/07 [979]	\$949,002.79	\$15,806.37	\$44,416.87
10	11/06/07 [1156]	07/01/07-07/31/07	\$808,841.94	\$13,366.52	11/28/07 [1224]	\$781,363.06	\$13,315.54	\$27,529.86
11	11/06/07 [1157]	08/01/07-08/31/07	\$905,477.87	\$8,432.35	11/28/07 [1224]	\$897,304.80	\$8,334.77	\$8,270.65
12	11/06/07 [1158]	09/01/07-09/30/07	\$772,939.41	\$14,589.34	11/28/07 [1224]	\$754,522.42	\$14,560.29	\$18,446.04
13	01/15/08 [1327]	10/01/07-10/31/07	\$483,482.52	\$761.84	02/06/08 [1403]	\$453,790.34	\$761.84	\$29,692.18
14	02/14/08 [1445]	11/01/07-11/30/07	\$642,258.14	\$529.95	03/11/08 [1534]	\$642,258.14	\$529.95	\$0.00
15	02/14/08 [1446]	12/01/07-12/31/07	\$301,963.51	\$189.80	03/11/08 [1534]	\$301,755.45	\$189.80	\$208.06
16	03/20/08 [1575] ⁵	01/01/08-01/31/08	\$402,613.99	\$365.44	04/11/08 [1633]	\$388,265.25	\$365.44	\$14,348.74
17	05/09/08 [1736]	02/01/08-02/29/08	\$427,540.35	\$267.98	06/02/08 [1872]	\$416,523.10	\$267.98	\$11,017.25
18	05/09/08 [1737]	03/01/08-03/31/08	\$402,892.13	\$174.87	06/02/08 [1872]	\$394,809.63	\$174.87	\$8,082.50

Seventh Interim Fee Application Hearing⁶

19	06/19/08 [1936]	04/01/08-04/30/08	\$442,231.46	\$368.72	07/14/08 [1995]			
20	07/08/08 [1983]	05/01/08-05/31/08	\$508,190.27	\$7,173.39	07/30/08 [2028]			
21	08/08/08 [2050]	06/01/08-06/30/08	\$464,027.66	\$12,366.63	09/02/08 [2133]			

⁵ PricewaterhouseCoopers inadvertently transposed the fees in its original monthly fee application, \$402,163.99. The correct Compensation amount for January 2008 is \$402,613.99, resulting in a \$450 increase. The revised fee application was submitted to Debtors' Counsel on May 7, 2008 for submission to the Court.

⁶ The Fourth Interim Quarterly Fee Request was submitted to the Court on September 29, 2008. The fee hearing is scheduled for February 4, 2009 at 10:00 a.m.

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved	Expenses Approved	Approved Reduction
Eighth Interim Fee Application Hearing								
22	10/01/08 [2230]	07/01/08-07/31/08	\$682,759.69	\$390.42	10/23/08 [2263]			
Total			\$11,481,761.12	\$169,879.30		\$9,220,847.27	\$144,243.92	\$169,192.29

This is the twenty-third fee application filed by PricewaterhouseCoopers LLP.

Type of Service	Fees	Expenses
Restructuring Services (Fixed Fee)	\$80,790.00	\$772.49
Accounting & Tax Advisory Services	\$132,440.11	\$1,604.16
Other Services	\$19,290.00	\$0.00
Total Fees and Expenses	\$232,520.11	\$2,376.65

RESTRUCTURING SERVICES (FIXED FEE)

SUMMARY OF PROFESSIONALS:

Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Hours
United Kingdom		
<i>Partner</i>		
Michael Berkowitch	Partner, 3 years at PwC; Specialist in restructuring and finance.	43.50
Steven Pearson	Partner, 10 years at PwC; Assoc of Business Recovery Professionals for 12 years; Licensed Insolvency Practitioner (UK); Institute of Chartered Accountants in England & Wales, 1989; 16 years experience in restructuring, insolvency and corporate finance.	3.00
<i>Executive</i>		
David Ives	Executive, 5 years with PwC, qualified with Associations of Accounting Technicians, 5 years retail banking experience, 5 years finance experience.	1.25
United States		
<i>Director</i>		
Keith Kaiser	Director, 11 years at PwC; 15 years total relevant experience in Restructuring Corporate Finance and Corporate Lending.	125.75
Grand Total Hours for August 2008		173.50

SUMMARY BY PROJECT CATEGORY:

Project Category and Task Code	Hours
<i>Monthly Fee</i>	
United Kingdom	
Malmo (a) Interface with Professionals	10.25
Malmo (g) Raising Capital	25.00
Malmo (h) Plan of Reorganisation	11.25
Malmo (k) Fee Application	1.25
Total Hours and Compensation for United Kingdom	47.75
United States	
Malmo (a) Interface with Professionals	7.00
Malmo (g) Raising Capital	60.50
Malmo (h) Plan of Reorganisation	52.75
Malmo (k) Fee Application	5.50
Total Hours and Compensation for United States	125.75
<i>Total Hours and Compensation for Monthly Fee</i>	<i>173.50</i>
Grand Total Hours for August 2008	173.50

EXPENSE SUMMARY:

PricewaterhouseCoopers professionals incurred the following expenditures during the twenty-third monthly fee application:

Transaction Type	Local Currency GBP / USD	Total USD
United Kingdom		
Lodging	399.84	\$646.06
Meals	39.77	\$64.26
Public/ground transportation	38.48	\$62.17
Total Expenditures for United Kingdom	478.09	\$772.49
Total Expenditures for August 2008	478.09	\$772.49

ACCOUNTING AND TAX ADVISORY, AND OTHER SERVICES

PricewaterhouseCoopers professionals provided hourly accounting and tax advisory services associated with the bankruptcy during this twenty-third monthly fee application.

SUMMARY OF PROFESSIONALS:

The professionals who performed these services are listed below:

Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local GBP / USD	Total USD
United Kingdom					
<i>Partner</i>					
Tom Patten	Partner; 9 years at PwC. Certified Public Accountant; US tax specialist with 16 years experience of US corporate tax consulting.	536	4.50	2,412.00	\$3,897.30
Zafar Patel	Partner, 17 years at PwC; Associate of the Institute of Chartered Accountants in England and Wales (UK) for 16 years; 17 years prior relevant experience; Specialist in restructuring and insolvency.	536	6.00	3,216.00	\$5,196.41
<i>Director</i>					
Jeremy Webb	Director, 10 years at PwC. Member of the Institute of Chartered Accountants of England and Wales (UK) for 7 years. JIEB qualified insolvency practitioner. Specialist in large and complex restructuring and insolvency assignments.	442	57.00	25,194.00	\$40,708.45
Simon De Young	Director, 9 years at PwC; Associate of the Chartered Accountants in England and Wales (UK); 9 years prior relevant experience in restructuring and financial tax advisory.	442	21.50	9,503.00	\$15,354.98
<i>Senior Manager</i>					
Christopher Rooney	Senior manager, 1 year at PwC; Member of the Institute of Chartered Accountants England and Wales (UK), Joint Insolvency Examination Board (UK) qualified insolvency practitioner; Specialist in insolvency and corporate restructuring.	338	11.50	3,887.00	\$6,280.61
Jay Marwa	Senior Manager, 6 years at PwC, member of the Institute of Chartered Certified Accountants of England and Wales (UK) for 8 years, Specialist in insolvency tax and mergers and acquisition taxation.	338	0.60	202.80	\$327.68
Kamal Dhillon	Senior Tax Manager, 7 years at PwC, Chartered Accountant, member of the Institute of Chartered Accountants of England and Wales (UK) for 12 years. Specializing in insolvency and restructuring tax	338	13.10	4,427.80	\$7,154.44

Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local GBP / USD	Total USD
Mark Fennell	Senior Manager, 17 years at PwC; VAT consultant, specialist in business recovery and restructuring; 6 years prior experience with smaller firm and formerly HM Revenue & Customs officer for 4 years.	338	1.60	540.80	\$873.83
Simon Hawkins	Senior Manager, 10 years at PwC in Business Recovery Services, UK ACCA qualified, significant experience in UK and Bermuda Schemes of Arrangement for solvent and insolvent companies.	338	1.50	507.00	\$819.21
Consultant					
Jeanette Szauter	Consultant in BRS Tax, 3 years at PwC. Exam qualified with the Institute of Chartered Accountants Scotland (UK); 3 years of relevant experience.	274	41.10	11,261.40	\$18,196.13
Manager					
Brad Helferich	Manager, Capital Markets Group; Financial Statement Projections; Billing Rate: £400 per hour; Agreed fixed fee: £2400 per day based on 75% of rates and an 8 hour day	400	15.30	6,000.00	\$9,694.80
Julie Thomas	Manager in PwC's Accounting Consulting Services for just under 2 years, giving IFRS and UK GAAP technical accounting advice to the practice and the firm's clients.	270	3.00	810.00	\$1,308.80
Risa Kita	PwC Manager for 6 months, 8 years as a US tax specialist, US CPA (licensed in CA) since 2002, area of expertise: US international tax.	270	12.50	3,375.00	\$5,453.33
Executive					
Catrin Bissmire	PwC Senior Consultant; 3 years prior relevant experience. Part qualified as an Associate of the Institute of Chartered Accountants England and Wales (UK). Experience in corporate tax for solvent and insolvent companies.	212	6.60	1,399.20	\$2,260.83
Sam Tao	Executive, 1.5 years at PwC; Trainee of the Institute of Chartered Accountants of England and Wales (UK); 1.5 years relevant experience in finance and insolvency.	212	19.10	4,049.20	\$6,542.67
Analyst					
Jaspal Heer	Tax CSA in London Mid-Cap, 4 months at PwC. Previous work experience as Senior Clerical Officer at a private medical practice in Harley Street, London. BA Honors Business Studies (2003).	130	1.50	195.00	\$315.08
Randy Napenas	Client service administrator providing support to client-service team with required bankruptcy billings.	130	12.80	1,664.00	\$2,688.68
Sarah Walburn	Analyst 1 year; 1 year prior experience; trainee with the Institute of Chartered Accountants in England and Wales.	130	25.55	3,321.50	\$5,366.88

Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local GBP / USD	Total USD
United States					
<i>Manager (Bankruptcy)</i>					
Andrea Clark Smith	Manager, 7 years at PwC; US CPA - WA; 5 years of prior relevant experience in Bankruptcy matters.	400	17.40	6,960.00	\$6,960.00
<i>Senior Associate (Executive)</i>					
Avinash Tolani	Senior Associate (Executive), 1 year at PwC; Member of Association of Insolvency and Restructuring Advisors since October 2006; 2.5 years of valuation experience; 1 year of restructuring experience.	330	24.00	7,920.00	\$7,920.00
<i>Associate (Bankruptcy)</i>					
Subashi Stendahl	Associate for 1 year; 5 years with PwC; Bankruptcy services.	225	19.60	4,410.00	\$4,410.00
Grand Total Hours for August 2008			315.75	101,255.70	\$151,730.11

SUMMARY OF COMPENSATION BY PROJECT CATEGORY:

Project Category and Task Code	Hours	Local Currency GBP / USD	Total USD
<i>Project Malmo</i>			
United Kingdom			
Corporate Tax	121.80	38,197.00	\$61,718.69
Malmo (a) Internal Info	17.50	6,816.50	\$11,014.10
Malmo (e) Liquidation	37.25	10,937.00	\$17,671.98
Malmo (f) External Info	7.10	3,115.20	\$5,033.54
Malmo (i) Reporting	1.25	552.50	\$892.73
Malmo (n) Simplification	21.00	9,126.00	\$14,745.79
Malmo (o) GESeaCo Review	11.50	3,887.00	\$6,280.61
Malmo (q) Disclosure Statement and Plan	36.60	9,003.00	\$14,547.05
Non- Working Travel Time (with 50% discount)	0.75	331.50	\$535.62
Total Hours and Compensation for United Kingdom	254.75	81,965.70	\$132,440.11
United States			
Malmo (o) GESeaCo Review	24.00	7,920.00	\$7,920.00
Total Hours and Compensation for United States	24.00	7,920.00	\$7,920.00
Total Hours and Compensation for Project Malmo	278.75	89,885.70	\$140,360.11
<i>Fee/Employment Applications</i>			
United States			
Monthly, Interim and Final Fee Applications	37.00	11,370.00	\$11,370.00
Total Hours and Compensation for United States	37.00	11,370.00	\$11,370.00
Total Hours and Compensation for Fee/Employment Applications	37.00	11,370.00	\$11,370.00
Grand Total Hours for August 2008	315.75	101,255.70	\$151,730.11

EXPENSE SUMMARY:

PricewaterhouseCoopers professionals incurred the following expenditures during the twenty-third monthly fee application:

Transaction Type	Local Currency GBP / USD	Total USD
United Kingdom		
Lodging	520.97	\$841.78
Meals	139.70	\$225.73
Public/ground transportation	332.13	\$536.65
Total Expenditures for United Kingdom	992.80	\$1,604.16
Total Expenditures for August 2008	992.80	\$1,604.16

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

		Chapter 11
In re:	:	Case No: 06-11156 (KJC)
SEA CONTAINERS LTD., <u>et al.</u> , ⁷	:	(Jointly Administered)
Debtors	:	Objection Deadline: November 24, 2008
	:	Hearing Date: only if objection filed.

**TWENTY-THIRD MONTHLY FEE APPLICATION OF
PRICewaterhouseCOOPERS LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS RESTRUCTURING
ADVISOR, INVESTMENT BANKER AND ACCOUNTING AND TAX ADVISOR
FOR THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD AUGUST 1, 2008 THROUGH AUGUST 31, 2008**

PricewaterhouseCoopers LLP ("PricewaterhouseCoopers"), hereby submits this Twenty-Third Monthly Fee Application of PricewaterhouseCoopers LLP for Compensation for Services Rendered and Reimbursements of Expenses as Restructuring Advisor, Investment Banker and Accounting and Tax Advisor for the Debtors and Debtors in Possession for the period August 1, 2008 through August 31, 2008 (the "Application") pursuant to 11 U.S.C. §§ 327, 328, 329, 330 and 331, Federal Rule of Bankruptcy Procedure 2016, Del.Bankr.LR. 2016-2, this Court's *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals Pursuant to 11 U.S.C. §§ 105(a) and 331* (the "Compensation Order"), this Court's *Order Appointing Fee Auditor and Establishing Related Procedures Concerning the Payment of Compensation and Reimbursement of Expenses of Professionals and Members of Official Committees and Consideration of Fee Applications* (the "Fee Auditor Order"), and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses promulgated by the Executive Office of the United States Trustees pursuant to 28 U.S.C. § 586(a)(3)(A).

⁷ The Debtors are Sea Containers Caribbean Inc., Sea Containers Ltd. and Sea Containers Services Ltd.

By this Application, PricewaterhouseCoopers LLP, as restructuring advisor, investment banker and accounting and tax advisor for the Debtors, seeks interim allowance and payment of Compensation for the monthly fixed fee restructuring services in the amount of \$80,790.00⁸, accounting and tax advisory services performed in the amount of \$140,360.11⁹, bankruptcy requirements and obligations services in the amount of \$11,370.00 and expenses incurred in the amount of \$2,376.65 during the period commencing August 1, 2008 through August 31, 2008 (the "Compensation Period"). In support hereof, PricewaterhouseCoopers LLP respectfully represents the following:

BACKGROUND

1. On October 15, 2006 (the "Petition Date"), Sea Containers Ltd and certain of its affiliates (hereinafter collectively the "Debtors") filed voluntary petitions for relief under chapter 11, title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court"). On October 17, 2006, the Court entered an order directing the procedural consolidation of the Debtors' chapter 11 cases for administrative purposes.

2. The Debtors are continuing in possession of their respective properties and are operating and managing their businesses as Debtors in possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

3. On October 27, 2006, the United States Trustee for the District of Delaware appointed the Official Committee of Unsecured Creditors in these cases.

⁸ PricewaterhouseCoopers receives a monthly fixed fee of £50,000 for the restructuring services. This amount has been converted from the local currency, British pounds, into US dollars, utilizing the October 31, 2008 conversion rate, 1.6158, published in the London edition of the Financial Times. In addition to the services, out-of-pocket expenditures associated with these services, total \$772.49 (converted into US dollars).

⁹ PricewaterhouseCoopers professionals located in the United Kingdom incurred 254.75 hours, totaling £81,965.70 in local currency, converted into US dollars, totaling \$132,440.11 utilizing the October 31, 2008 conversion rate, 1.6158, published in the London edition of the Financial Times. In addition to the hourly services, out-of-pocket expenditures associated with these services, total \$1,604.16 (converted into US dollars). PricewaterhouseCoopers' US professionals incurred 24.00 hours, totaling \$7,920.00, cumulatively with the UK services, total Accounting and Tax Advisory Services, 278.75 hours, \$140,360.11.

4. On November 8, 2006, this Court entered the Compensation Order. Pursuant to the procedures set forth in the Compensation Order, professionals may request monthly Compensation and reimbursement, and the Notice Parties (as defined in the Compensation Order) may object to such requests. If an objection to a professional's request is not filed and served within twenty (20) days, the professional may file a certificate of no objection with the Court, after which the Debtors shall be authorized to pay such professional an amount equal to 80% of the fees and 100% of the expenses requested in the Monthly Fee Application.

**RETENTION OF AND CONTINUING DISINTERESTEDNESS OF
PRICEWATERHOUSECOOPERS LLP**

5. On October 23, 2006, the Debtors filed the *Application for an Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Restructuring Advisor, Investment Banker and Accounting and Tax Advisor for the Debtors and Debtors in Possession, Nunc Pro Tunc to the Petition Date* (the "Employment Application") [Docket No. 44]. PricewaterhouseCoopers was requested by the Debtors based upon the wealth of experience in providing accounting, tax and advisory services in various restructurings and reorganizations and historically provided various accounting and advisory services to the Debtors.

6. As disclosed in the *Declaration of Steven Pearson in Support of Application for an Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP* (the "Declaration") [Docket No. 44], filed on October 23, 2006, PricewaterhouseCoopers does not hold or represent any interest adverse to the estate and is a disinterested person as that term is defined in Bankruptcy Code § 101(14).

7. PricewaterhouseCoopers may have in the past represented, may currently represent, and likely in the future will represent, parties-in-interest in connection with matters unrelated to the Debtors in these chapter 11 cases. In the Declaration,

PricewaterhouseCoopers disclosed its connections to parties-in-interest that it has been able to ascertain using its reasonable efforts. PricewaterhouseCoopers will update the Declaration, as necessary, if PricewaterhouseCoopers becomes aware of material new information.

8. On December 20, 2006, the Court approved the retention of PricewaterhouseCoopers LLP by entering the *Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP as Restructuring Advisor, Investment Banker and Accounting and Tax Advisor to the Debtors and Debtors in Possession, Nunc Pro Tunc to the Petition Date* (the "Retention Order") [Docket No. 199].

9. As disclosed in the *Affidavit of Steven Pearson in Support of Supplemental Affidavit of Steven Pearson in Support of the Application for an Order Authorizing the Employment and Retention of PricewaterhouseCoopers LLP* (the "Supplemental Affidavit") [Docket No. 419], filed on March 16, 2007, PricewaterhouseCoopers disclosed relationships with interested parties, and reaffirmed that PricewaterhouseCoopers does not hold or represent any interest adverse to the estate and is a disinterested person as that term is defined in Bankruptcy Code § 101(14).

10. PricewaterhouseCoopers performed the services for which it is seeking Compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

11. Except as provided herein or in the Employment Application, PricewaterhouseCoopers has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these chapter 11 cases.

12. PricewaterhouseCoopers has not shared, nor has PricewaterhouseCoopers agreed to share (a) any Compensation it received or may receive with another person other

than with the partners, counsel and associates of PricewaterhouseCoopers, or (b) any Compensation another person or party has received or may receive.¹⁰

COMPENSATION AND REIMBURSEMENT OF EXPENSES

13. PricewaterhouseCoopers is filing the attached fee statement (the "Statement") for Compensation for professional services rendered and reimbursement of disbursements made in these cases during the Compensation Period. The Statement contains detailed time logs describing the actual and necessary services provided by PricewaterhouseCoopers during the covered period, as well as other detailed information required to be included in fee applications. The Statement is comprised of several exhibits which are attached hereto as

Exhibits A and B:

Exhibit A - Restructuring Services

- Part 1, represents a summary of the hours by project category;
- Part 2, provides the name and position of each professional, together with background experience, and cumulative hours worked during the Compensation Period;
- Part 3, provides the daily activity descriptions for the fixed fee hours, including the activity description, and time associated with each activity;
- Part 4, provides a summary of the expenses by transaction type; and
- Part 5, provides the detail of expenses for each professional.

Exhibit B - Accounting and Tax Advisory, and Other Services

- Part 1, represents a summary of the Compensation by project category;
- Part 2, provides the name and position of each professional, together with background experience, cumulative hours worked during the Compensation Period, and hourly billing rates for the hourly Compensation;

¹⁰ On March 6, 2007, the Debtors filed the *Application to Employ PricewaterhouseCoopers Legal LLP as United Kingdom Pension Law and Labor Counsel to the Debtors* [Docket No. 387]. On April 3, 2007, the Court approved the retention of PricewaterhouseCoopers Legal LLP by entering the *Order Authorizing the Employment and Retention of PricewaterhouseCoopers Legal LLP as United Kingdom Pension Law and Labor Counsel to the Debtors* [Docket No. 493].

On September 11, 2007, the Debtors filed the *Application to Employ PricewaterhouseCoopers Business Solutions S.A. as Financial Advisor Counsel for the Debtors with Respect to Sale of the Debtors' Interest in Periandros, S.A.* [Docket No. 998].

- Part 3, provides the daily activity descriptions for the hourly Compensation, including the activity description, time and billing rates associated with each activity;
- Part 4, provides a summary of the expenses by transaction type; and
- Part 5, provides the detail of expenses for each professional.

COMPENSATION PREVIOUSLY PAID

14. Since the Retention Date, PricewaterhouseCoopers has filed and served twenty-two monthly fee requests for interim allowance of Compensation as set forth below within each respective reporting period.

First Interim Fee Hearing – October 2006 through December 2006

15. On February 14, 2007, PricewaterhouseCoopers filed its First Quarterly Application for Compensation and Reimbursement of Expenses as Tax Advisor for the Period from October 15, 2006 through December 31, 2006 (the "First Quarterly Application", [Docket No. 356]), requesting \$412,142.03 in fees and \$23,614.11 in expenses, totaling \$435,756.14. The monthly invoices previously submitted by PricewaterhouseCoopers supporting this First Quarterly Application are further described on pg. 24.^a On May 16, 2007, the Fee Auditor filed its Amended Final Report [Docket No. 635] recommending approval of fees, \$412,142.03 and expenses, \$23,614.11. On June 14, 2007, the Court approved the fees and expenses [Docket No. 723]. PricewaterhouseCoopers has been paid in full for these services.

Second Interim Fee Hearing – January 2007

16. On May 15, 2007, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Second Quarterly Fee Requests of Debtors' Professionals* on behalf of the Debtors, (the "Second Notice", [Docket No. 632]). PricewaterhouseCoopers' monthly fee application for January 2007 was included in the Second Notice, requesting \$371,290.52 in fees and \$11,459.96 in expenses, totaling

\$382,750.48. The monthly invoice previously submitted by PricewaterhouseCoopers supporting the Second Notice is further described on pgs. 24 - 25.^b On July 13, 2007, the Fee Auditor filed its Final Report [Docket No. 821] recommending approval of fees, \$371,290.52 and expenses, \$11,278.24 (\$11,459.96 less \$181.72). On August 16, 2007, the Court approved the fees and expenses [Docket No. 920]. PricewaterhouseCoopers has received payment in the amount of \$382,568.76, representing 100% of fees and 100% of expenses (less a voluntary expense reduction in the amount of \$181.72).

Third Interim Fee Hearing – February 2007 through June 2007

17. On August 14, 2007, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Third Quarterly Fee Requests of Debtors' Professionals* on behalf of the Debtors, (the "Third Notice", [Docket No. 907]). PricewaterhouseCoopers' monthly fee applications for February 2007 through June 2007 were included in the Third Notice, requesting \$3,453,064.63 in fees and \$75,827.97 in expenses, totaling \$3,528,892.60. Subsequent to the filing of the Third Notice, PricewaterhouseCoopers and the US Trustee agreed to reduce the monthly fee applications by \$7,730.11. The monthly invoices previously submitted by PricewaterhouseCoopers supporting this Third Notice are further described on pgs. 25 - 26.^c On November 12, 2007, the Fee Auditor filed its Final Report [Docket No. 1172] recommending approval of fees, \$3,407,580.53 (\$3,453,822.63 less \$46,242.10) and expenses, \$70,654.78 (\$75,827.97 less \$5,173.19). On December 13, 2007, the Court approved the fees and expenses [Docket No. 1273]. PricewaterhouseCoopers has received payment in the amount of \$3,478,235.32. PricewaterhouseCoopers has been paid in full for these services.

Fourth Interim Application - July 2007 through September 2007

18. On November 14, 2007, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Fourth Quarterly Fee Requests of Debtors'*

Professionals on behalf of the Debtors, (the "Fourth Notice", [Docket No. 1184]). PricewaterhouseCoopers' monthly fee applications for July 2007 through September 2007 were included in the Fourth Notice, requesting \$2,487,259.22 in fees and \$36,388.21 in expenses, totaling \$2,523,647.43. The monthly invoices previously submitted by PricewaterhouseCoopers supporting this Fourth Notice are further described on pgs. 26 - 27.^d On January 24, 2008, the Fee Auditor filed its Final Report [Docket No. 1365] recommending approval of fees, \$2,433,190.28 (\$2,487,259.22 less \$54,068.94) and expenses, \$36,210.60 (\$36,388.21 less \$177.61). On February 26, 2008, the Court approved the fees and expenses [Docket No. 1505]. PricewaterhouseCoopers has received payment in the amount of \$2,469,400.88. PricewaterhouseCoopers has been paid in full for these services.

Fifth Interim Application - October 2007 through December 2007

19. On February 14, 2008, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Fifth Quarterly Fee Requests of Debtors' Professionals* on behalf of the Debtors, (the "Fifth Notice", [Docket No. 1447]). PricewaterhouseCoopers' monthly fee applications for October 2007 through December 2007 were included in the Fifth Notice, requesting \$1,427,704.17 in fees and \$1,481.59 in expenses, totaling \$1,429,185.76. The monthly invoices previously submitted by PricewaterhouseCoopers supporting this Fifth Notice are further described on pgs. 27 - 28.^e On April 25, 2008, the Fee Auditor filed its Final Report [Docket No. 1685] recommending approval of fees, \$1,397,803.93 (\$1,427,704.17 less \$29,900.24) and expenses, \$1,481.59. On June 4, 2008, the Court approved the fees and expenses [Docket No. 1886]. PricewaterhouseCoopers has received payment in the amount of \$1,399,285.52. PricewaterhouseCoopers has been paid in full for these services.

Sixth Interim Application - January 2008 through March 2008

20. On May 15, 2008, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Sixth Quarterly Fee Requests of Debtors' Professionals* on behalf of the Debtors, (the "Sixth Notice", [Docket No. 1777]). PricewaterhouseCoopers' monthly fee applications for January 2008 through March 2008 were included in the Sixth Notice, requesting \$1,233,046.47 in fees and \$808.29 in expenses, totaling \$1,233,854.76. The monthly invoices previously submitted by PricewaterhouseCoopers supporting this Sixth Notice are further described on pgs. 28 - 29.^f PricewaterhouseCoopers has received payment in the amount of \$986,841.41 and is pending payment of \$247,013.35, representing the 20% holdback. On July 26, 2008, PricewaterhouseCoopers received the initial Fee Auditor report and currently drafting a response addressing their concerns. On August 8, 2008, PricewaterhouseCoopers submitted its response to the initial Fee Auditor report. On August 27, 2008, the Fee Auditor filed its Final Report [Docket No. 2106] with the Court recommending approval of fees totaling \$1,199,597.98 (\$1,233,046.47 less a reduction of \$33,448.49) and expenses in the amount of \$808.29. On October 2, 2008, the Court approved the fees and expenses [Docket No. 2232]. PricewaterhouseCoopers has received payment in the amount of \$1,200,406.27. PricewaterhouseCoopers has been paid in full for these services.

Seventh Interim Application - April 2008 through June 2008

21. On August 14, 2008, the Attorneys for the Debtors and Debtors-in-Possession filed a *Notice of Service and Filing of Seventh Quarterly Fee Requests of Debtors' Professionals* on behalf of the Debtors, (the "Seventh Notice", [Docket No. 2071]). PricewaterhouseCoopers' monthly fee applications for April 2008 through June 2008 were included in the Seventh Notice, requesting \$1,414,449.39 in fees and \$19,908.74 in expenses, totaling \$1,434,358.13. The monthly invoices previously submitted by

PricewaterhouseCoopers supporting this Seventh Notice are further described on pgs. 29 - 30.⁵ PricewaterhouseCoopers has received interim payment in the amount of \$1,151,468.25 and is pending payment of the 20% holdback for the Seventh Interim Period, totaling \$282,889.88. A fee hearing is scheduled for February 4, 2009

Eighth Interim Application - July 2008 through September 2008

22. On October 1, 2008, PricewaterhouseCoopers submitted its Twenty - Second Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from July 1, 2008 through July 31, 2008 (the "Twenty-Second Invoice," [Docket No. 2230]) requesting \$682,759.69 in fees and \$390.42 in expenses, totaling \$683,150.11. The Certificate of No Objection is due on October 21, 2008. PricewaterhouseCoopers is pending payment in the amount of \$546,598.17, representing 80% of fees and 100% of expenses.

DESCRIPTION OF SERVICES RENDERED

23. PricewaterhouseCoopers professionals categorized their time devoted to this matter on behalf of the Debtors' estates to various project categories. These professional services are described below:

RESTRUCTURING SERVICES (FIXED FEE)

173.50 hours £50,000.00, \$80,790.00 US dollars

24. During the Compensation Period, PricewaterhouseCoopers supported the Debtors' senior management team in a variety of activities described more fully under each individual work stream under paragraphs 25 through 28 below.

Malmo (a) Interface with Professionals – 7.00 UK hours, 10.25 US hours

25. During the Compensation Period, PricewaterhouseCoopers assisted the Debtors in preparing answers to questions from Willkie Farr & Gallagher, Kroll, Houlihan

Lokey Howard & Zukin, Kraemer Levin and Bingham McCutchen regarding the pension settlement agreement, the valuation of assets, the GESC framework agreement and the exit financing arrangements to facilitate an exit from Chapter 11. PricewaterhouseCoopers also met and had conference calls with them on a number of occasions to discuss the same.

Malmo (g) Raising Capital – 60.50 UK hours, 25.00 US hours

26. During the Compensation Period, PricewaterhouseCoopers assisted and advised the Debtors with respect to exit financing and negotiations with potential lenders.

Malmo (h) Plan of Re-organization – 11.25 UK hours, 52.75 hours

27. During the Compensation Period, PricewaterhouseCoopers prepared documents for and attended meetings with the Debtors, SCL Board and the Creditors' Committees regarding the restructuring plan and disclosure statement, the liquidation analysis, the pension settlement, the GESC framework agreement and the exit financing arrangements. PricewaterhouseCoopers also attended several internal management meetings and conference calls to discuss the same.

Malmo (k) Fee Application - 1.25 UK hours, 5.50 US hours

28. During the Compensation Period, PricewaterhouseCoopers reviewed the submission of prior time submissions.

ACCOUNTING AND TAX ADVISORY SERVICES

254.75 UK hours, £81,965.70 - \$132,440.11 US dollars; 24.00 US hours \$7,920.00 US dollars

29. During the Compensation Period, PricewaterhouseCoopers supported the Debtors' senior management teams in a variety of activities described more fully under each individual workstream under paragraphs 30 through 37 below:

Malmo (a) Internal info - 17.50 hours, £6,816.50 - \$11,041.10 US dollars

30. During the Compensation Period, PricewaterhouseCoopers continued to liaise closely with the company to ensure the smooth running of a considerable number of internal

and external managed work streams, including internal discussions among Senior PricewaterhouseCoopers professionals regarding strategy and coordination of the overall project.

Malmo (e) Liquidation – 37.25 hours, £10,937.00 - \$17,671.98 US dollars

31. During the Compensation Period, PricewaterhouseCoopers continued to refine analysis arising out of the latest version of the EPM and continued to work with the Debtors in updating all of the assumptions within the EPM to bring it up to 31 March 2008 data. PricewaterhouseCoopers also assisted the Debtors in formulating a plan to close a number of the non-Debtor subsidiaries and in liaising with the proposed liquidators.

Malmo (f) External Info - 7.10 hours, £3,115.20 - \$5,033.54 US dollars

32. During the Compensation Period, PricewaterhouseCoopers communicated and continued to support the Debtors in responding to various information requests from the Debtors and its advisors, including Ernst and Young.

Malmo (i) Reporting – 1.25 hours, £552.50 - \$892.73 US dollars

33. During the Compensation Period, PricewaterhouseCoopers ensured that adequate time records were maintained for time and fee recording in relation to fee applications to the Court and these associated fees incurred by the United Kingdom professionals.

Malmo (o) GESeaCo Review – 11.50 UK hours, £3,887.00 - \$6,280.61 US dollars, 24.00 US hours \$7,920.00 US dollars

34. During the Compensation Period, PricewaterhouseCoopers supported the Debtors in updating previous work in relation to the JV's business plan and valuation related issues depending on different scenarios.

Malmo (q) Disclosure Statement & Plan – 36.60 hours, £9,003.00 - \$14,547.05 US dollars

35. During the Compensation Period, PricewaterhouseCoopers supported the Debtors by assigning a PricewaterhouseCoopers' manager from our Capital Markets Group

full-time to the Debtors to provide assistance in preparing the financial statement projections for inclusion in the disclosure statement including accounting research for Purchase accounting treatment and fair value exercise to be performed at effective date (APB 18, FAS 141). Perform research relating to FAS 141 and EITF 98-3 (business or asset purchase) and provide updates and final review of template and projections. The fees were negotiated and PricewaterhouseCoopers reduced its normal billing rate of £400 per hour to an agreed fixed fee of £2400 per day based upon a reduction of 25% in hourly rates and an 8 hour working business day.

Corporate Tax – 121.80 hours, £38,197.00 - \$61,718.69 US dollars

36. During the Compensation Period, PricewaterhouseCoopers advised the Debtors on a variety of tax matters - among other things, considerations in relation to group simplification plans and wind-down options, liaison with HMRC in relation to a number of individual subsidiaries, negotiating the terms of the negligible value claim, considering US Passive Foreign Investment Company tax issues and sundry other matters.

Non-Working Travel Time (with 50% discount) – 0.75 hours, £331.50 - \$535.62 US dollars

37. PricewaterhouseCoopers professionals incurred travel time associated with the client services offered to the Debtors. PricewaterhouseCoopers has already split the total hours by the required 50% non-working travel calculation.

OTHER BANKRUPTCY-RELATED SERVICES

37.00 hours - \$11,370.00 US dollars

38. During the Compensation Period, PricewaterhouseCoopers' professionals finalized the submission of the June 2008 monthly fee statement with the United Kingdom offices to ensure compliance with the regulations, as well as work on the response to the Fee Auditor for the Sixth Interim Fee Period.

ALLOWANCE FOR COMPENSATION

39. At this time, PricewaterhouseCoopers is seeking Compensation equal to eighty percent (80%) of the \$232,520.11 in fees for professional services rendered by PricewaterhouseCoopers during the Compensation Period as restructuring advisor, investment banker, accounting and tax advisory services for the Debtors in these chapter 11 cases, and one hundred percent (100%) of the \$2,376.65 in expenditures incurred by PricewaterhouseCoopers professionals associated with the services provided to the Debtors, for a total of \$188,392.74.

40. PricewaterhouseCoopers charged and now requests those fees that are reasonable and customary and charged by most restructuring, investment banker, accounting and tax advisors in this marketplace for similar Chapter 11 cases. The billing rates set forth in the various summaries of professionals and paraprofessionals rendering services during the covered period represent customary rates that are routinely billed to PricewaterhouseCoopers' many clients. The Compensation requested in this Application does not exceed the reasonable value of the services rendered.

41. This Application covers the period from August 1, 2008 through and including August 31, 2008. Although every effort was made to include all fees and expenses from the covered period in this application, some fees and/or expenses from the covered period might not be included in this fee application due to delays in processing time and receipt of invoices for expenses and/or for preparation for the fee application subsequent to the covered period. Accordingly, PricewaterhouseCoopers reserves the right to make further applications for allowance of fees and expenses not included herein. This Application is also made without prejudice to the PricewaterhouseCoopers' right to seek further interim allowances and/or a final allowance of Compensation in the future in accordance with the Retention Order and the Compensation Order.

CERTIFICATE OF COMPLIANCE AND WAIVER

42. To the best of their knowledge, PricewaterhouseCoopers believes that the application and the description of services set forth herein of work performed are in compliance with the requirements of Delaware Local Rule 2016-2, the Compensation Order, the Fee Auditor Order, and the applicable guidelines and requirements of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure, and the Executive Office for the United States Trustees.

WHEREFORE PricewaterhouseCoopers respectfully requests approval and payment of (a) interim Compensation for professional services rendered as restructuring advisor, investment banker and accounting and tax advisor for the Debtors in the sum of \$232,520.11 incurred during the Compensation Period, less a twenty percent (20%) holdback in the amount of \$46,504.02 total fee award in the amount of \$186,016.09; (b) reimbursement of actual and necessary expenses incurred in the sum of \$2,376.65; and (c) such other and further relief as is just and proper.

Dated: London EC4A 4HT
November 3, 2008

Respectfully Submitted,

PRICEWATERHOUSECOOPERS LLP



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*Restructuring Advisor, Investment Banker and
Accounting and Tax Advisor to the Debtors*

^a **First Interim Application - October 2006 through December 2006**

On February 15, 2007, PricewaterhouseCoopers submitted its First Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from October 15, 2006 through October 31, 2006 (the "First Invoice," *Docket No. 353*) requesting \$101,341.24 in fees and \$2,474.73 in expenses, totaling \$103,815.97. PricewaterhouseCoopers has received payment in the amount of \$103,815.97, representing 100% of fees and 100% of expenses.

On February 15, 2007, PricewaterhouseCoopers submitted its Second Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from November 1, 2006 through November 30, 2006 (the "Second Invoice," *Docket No. 354*) requesting \$167,026.57 in fees and \$7,481.66 in expenses, totaling \$174,508.23. PricewaterhouseCoopers has received payment in the amount of \$174,508.23, representing 100% of fees and 100% of expenses.

On February 15, 2007, PricewaterhouseCoopers submitted its Third Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from December 1, 2006 through December 31, 2006 (the "Third Invoice," *Docket No. 355*) requesting \$143,774.22 in fees and \$13,657.72 in expenses, totaling \$157,431.94. PricewaterhouseCoopers has received payment in the amount of \$157,431.94, representing 100% of fees and 100% of expenses.

^b **Second Interim Application - January 2007**

On March 16, 2007, PricewaterhouseCoopers submitted its Fourth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring

Advisory, Investment Banker and Accounting and Tax Advisor for the Period from January 1, 2007 through January 31, 2007 (the "Fourth Invoice," *Docket No. 421*) requesting \$371,290.52 in fees and \$11,459.96 in expenses, totaling \$382,750.48. PricewaterhouseCoopers has received payment in the amount of \$382,568.76, representing 100% of fees and 100% of expenses (less an expense settlement in the amount of \$181.72).

° Third Interim Application - February 2007 through June 2007

On May 16, 2007, PricewaterhouseCoopers submitted its Fifth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from February 1, 2007 through February 28, 2007 (the "Fifth Invoice," *Docket No. 645*) requesting \$595,963.13 in fees and \$21,850.22 in expenses, totaling \$617,813.35. PricewaterhouseCoopers has received payment in the amount of \$615,092.57, representing 100% of fees and 100% of expenses (less a settlement of \$2,720.78).

On June 8, 2007, PricewaterhouseCoopers submitted its Sixth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from March 1, 2007 through March 31, 2007 (the "Sixth Invoice," *Docket No. 708*) requesting \$480,697.86 in fees and \$12,487.75 in expenses, totaling \$493,185.61. PricewaterhouseCoopers has received payment in the amount of \$490,163.23, representing 100% of fees and 100% of expenses (less a settlement of \$3,022.39).

On July 13, 2007, PricewaterhouseCoopers submitted its Seventh Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from April 1, 2007 through April 30, 2007 (the "Seventh Invoice," *Docket No. 829*) requesting \$605,381.37 in fees and \$6,242.73 in expenses, totaling \$611,624.10.

PricewaterhouseCoopers has received payment in the amount of \$611,624.10, representing 100% of fees and 100% of expenses.

On July 27, 2007, PricewaterhouseCoopers submitted its Eighth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from May 1, 2007 through May 31, 2007 (the "Eighth Invoice," *Docket No. 864*) requesting \$778,753.48 in fees and \$18,290.03 in expenses, totaling \$797,043.51.

PricewaterhouseCoopers has received payment in the amount of \$796,546.26, representing 100% of fees and 100% of expenses (less a settlement of \$497.25).

On July 27, 2007, PricewaterhouseCoopers submitted its Ninth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from June 1, 2007 through June 30, 2007 (the "Ninth Invoice," *Docket No. 865*) requesting \$992,268.79 in fees and \$16,957.24 in expenses, totaling \$1,009,226.03.

PricewaterhouseCoopers has received payment in the amount of \$964,809.16, representing 100% of fees and 100% of expenses (less a settlement of \$44,416.87).

^d **Fourth Interim Application - July 2007 through September 2007**

On November 6, 2007, PricewaterhouseCoopers submitted its Tenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from July 1, 2007 through July 31, 2007 (the "Tenth Invoice," *Docket No. 1156*) requesting \$808,841.94 in fees and \$13,366.52 in expenses, totaling \$822,208.46.

PricewaterhouseCoopers has received payment in the amount of \$794,678.60, representing 100% of fees and 100% of expenses (less a settlement of \$27,529.86).

On November 6, 2007, PricewaterhouseCoopers submitted its Eleventh Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from August 1, 2007 through August 31, 2007 (the "Eleventh Invoice," *Docket No. 1157*) requesting \$905,477.87 in fees and \$8,432.35 in expenses, totaling \$913,910.22. PricewaterhouseCoopers has received payment in the amount of \$905,639.57, representing 100% of fees and 100% of expenses (less a settlement of \$8,270.65).

On November 6, 2007, PricewaterhouseCoopers submitted its Twelfth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from September 1, 2007 through September 30, 2007 (the "Twelfth Invoice," *Docket No. 1158*) requesting \$772,939.41 in fees and \$14,589.34 in expenses, totaling \$787,528.75. PricewaterhouseCoopers has received payment in the amount of \$769,082.71, representing 100% of fees and 100% of expenses (less a settlement of \$18,446.04).

^e **Fifth Interim Application - October 2007 through December 2007**

On January 15, 2008, PricewaterhouseCoopers submitted its Thirteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from October 1, 2007 through October 31, 2007 (the "Thirteenth Invoice," *Docket No. 1327*) requesting \$483,482.52 in fees and \$761.84 in expenses, totaling \$484,244.36. The Certificate of No Objection was filed on February 6, 2008, *Docket No. 1403*. PricewaterhouseCoopers has received payment in the amount of \$417,240.04 (representing 100% of fees and 100% of expenses (less settlement of \$29,692.18).

On February 14, 2008, PricewaterhouseCoopers submitted its Fourteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as

Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from November 1, 2007 through November 30, 2007 (the "Fourteenth Invoice," *Docket No. 1445*) requesting \$642,258.14 in fees and \$529.95 in expenses, totaling \$642,788.09. The Certificate of No Objection was filed on March 11, 2008, *Docket No. 1534*. PricewaterhouseCoopers has received payment in the amount of \$642,788.09, representing 100% of fees and 100% of expenses.

On February 14, 2008, PricewaterhouseCoopers submitted its Fifteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from December 1, 2007 through December 31, 2007 (the "Fifteenth Invoice," *Docket No. 1446*) requesting \$301,963.51 in fees and \$189.80 in expenses, totaling \$302,153.31. The Certificate of No Objection was filed on March 11, 2008, *Docket No. 1534*. PricewaterhouseCoopers has received payment in the amount of \$301,945.25, representing 100% of fees and 100% of expenses (less settlement of \$208.06).

^f **Sixth Interim Application - January 2008 through March 2008**

On March 20, 2008, PricewaterhouseCoopers submitted its Sixteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from January 1, 2008 through January 31, 2008 (the "Sixteenth Invoice," *Docket No. 1575*) requesting \$402,613.99 in fees and \$365.44 in expenses, totaling \$402,979.43. The Certificate of No Objection was filed on April 11, 2008, *Docket No. 1633*. PricewaterhouseCoopers inadvertently transposed the fees in its original monthly fee application, \$402,163.99. The correct compensation amount was correcting to \$402,613.99, resulting in a \$450.00 increase. The revised fee application was submitted to Debtors' Counsel on May 7, 2008 for submission to the Court. A revised Certificate of No Objection

was filed on May 8, 2008 correcting the total amount of fees, \$402,613.99, *Docket No. 1731*. PricewaterhouseCoopers has received payment in the amount of \$388,630.69 (representing 100% of fees and 100% of expenses (less settlement of \$14,348.74).

On May 9, 2008, PricewaterhouseCoopers submitted its Seventeenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from February 1, 2008 through February 29, 2008 (the "Seventeenth Invoice," *Docket No. 1736*) requesting \$427,540.35 in fees and \$267.98 in expenses, totaling \$427,808.33. The Certificate of No Objection was filed on June 2, 2008, *Docket No. 1872*.

PricewaterhouseCoopers has received payment in the amount of \$416,791.08 (representing 100% of fees and 100% of expenses (less settlement of \$11,017.25).

On May 9, 2008, PricewaterhouseCoopers submitted its Eighteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from March 1, 2008 through March 31, 2008 (the "Eighteenth Invoice," *Docket No. 1872*) requesting \$402,892.13 in fees and \$174.87 in expenses, totaling \$403,067.00. The Certificate of No Objection was filed on June 2, 2008, *Docket No. 1872*.

PricewaterhouseCoopers has received payment in the amount of \$394,984.50 (representing 100% of fees and 100% of expenses (less settlement of \$8,082.50).

⁸ **Seventh Interim Application - April 2008 through June 2008**

On June 19, 2008, PricewaterhouseCoopers submitted its Nineteenth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from April 1, 2008 through April 30, 2008 (the "Nineteenth Invoice," [Docket No. 1936]) requesting \$442,231.46 in fees and \$368.72 in expenses, totaling \$442,600.18. The objection

period will expire on July 9, 2008. The Certificate of No Objection was filed on July 14, 2008 (Docket No. 1995). PricewaterhouseCoopers has received payment in the amount of \$354,153.89 and is pending payment of \$88,446.29, representing the 20% holdback.

On July 8, 2008, PricewaterhouseCoopers submitted its Twentieth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from May 1, 2008 through May 31, 2008 (the "Twentieth Invoice," [Docket No. 1983]) requesting \$508,190.27 in fees and \$7,173.39 in expenses, totaling \$515,363.66. The objection period will expire on July 28, 2008. The Certificate of No Objection was filed on July 30, 2008 (Docket No. 2028). PricewaterhouseCoopers has received payment in the amount of \$413,725.61 and is pending payment of \$101,638.05, representing the 20% holdback.

On August 8, 2008, PricewaterhouseCoopers submitted its Twenty-First Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Restructuring Advisory, Investment Banker and Accounting and Tax Advisor for the Period from June 1, 2008 through June 30, 2008 (the "Twenty-First Invoice," [Docket No. 2050]) requesting \$464,027.66 in fees and \$12,366.63 in expenses, totaling \$476,394.29. The objection period will expire on August 28, 2008. The Certificate of No Objection was filed on September 2, 2008 (Docket No. 2133). PricewaterhouseCoopers has received payment in the amount of \$383,588.75 (80% of \$464,027.66 and 100% of expenses) and is pending payment of \$92,805.53, representing the 20% holdback.