

Sea Containers Ltd., et al (Case 06-11156)

Exhibit B - Part 1

PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services

Summary by Project Category

For the Period August 1, 2008 through August 31, 2008

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
<i>Total Hours and Compensation for Project Malmo</i>	<i>278.75</i>	<i>89,885.70</i>	<i>\$140,360.11</i>
<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
<i>Total Hours and Compensation for Fee/Employment Applications</i>	<i>37.00</i>	<i>11,370.00</i>	<i>\$11,370.00</i>
Grand Total Hours for August 2008	315.75	101,255.70	\$151,730.11

Sea Containers Ltd., et al (Case 06-11156)
PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services
Summary of Professionals
For the Period August 1, 2008 through August 31, 2008

Exhibit B - Part 2

Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local Currency 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

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Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local Currency 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
<i>Consultant</i>					
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
<i>Manager</i>					
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
<i>Executive</i>					
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

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Professional	Position; Prior Relevant Experience; Year License to Practice Obtained; Area of Expertise.	Rate GBP / USD	Hours	Local Currency GBP / USD	Total USD
<i>Analyst</i>					
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
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>Associate (Bankruptcy)</i>					
Subashi Stendahl	Associate for 1 year; 5 years with PwC; Bankruptcy services.	225	19.60	4,410.00	\$4,410.00
<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
Grand Total Hours for August 2008			315.75	101,255.70	\$151,730.11

Exhibit B - Part 3

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 Detail of Professional Services by Date
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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
Project Malmo						
Malmo (a) Internal Info						
<i>United Kingdom</i>						
8/1/2008	Sam Tao	Senior Associate	0808H0001: Restructuring call with L Barlow, C Cavin, L Ashe (Alix Partners), L Clement (SCL), D Agay, D Eaton (Kirkland and Ellis) and M Berkowitch (PwC).	0.75	159.00	\$256.91
8/4/2008	Jeremy Webb	Director	0808H0002: Attendance at daily call.	0.50	221.00	\$357.09
8/5/2008	Jeremy Webb	Director	0808H0003: Attendance at daily call.	0.50	221.00	\$357.09
8/5/2008	Jeremy Webb	Director	0808H0004: Preparation for and attendance at internal team meeting to ensure efficient project management.	1.25	552.50	\$892.73
8/5/2008	Sam Tao	Senior Associate	0808H0005: Project Malmo team meeting to discuss outstanding issues post-filing with J Webb, M Berkowitch, Simon De Young and K Dhillon (PwC).	1.00	212.00	\$342.55
8/6/2008	Jeremy Webb	Director	0808H0006: Attendance at daily call.	0.50	221.00	\$357.09
8/7/2008	Jeremy Webb	Director	0808H0007: Attendance at daily call.	0.50	221.00	\$357.09
8/11/2008	Jeremy Webb	Director	0808H0009: Correspondence with Accounting Technical team to describe scenario to understand ability of entities to distribute their reserves.	0.50	221.00	\$357.09
8/11/2008	Jeremy Webb	Director	0808H0008: Attendance at daily call.	0.50	221.00	\$357.09
8/12/2008	Jeremy Webb	Director	0808H0010: Attendance at daily call.	0.50	221.00	\$357.09
8/13/2008	Jeremy Webb	Director	0808H0011: Attendance at daily call.	0.75	331.50	\$535.64
8/14/2008	Jeremy Webb	Director	0808H0012: Attendance at daily call.	0.50	221.00	\$357.09
8/14/2008	Julie Thomas	Manager	0808H0013: Correspondence with Jeremy Webb (PwC) to describe scenario to understand ability of entities to distribute their reserves.	1.50	405.00	\$654.40
8/15/2008	Jeremy Webb	Director	0808H0014: Attendance at daily call.	0.50	221.00	\$357.09
8/15/2008	Julie Thomas	Manager	0808H0015: Correspondence with Jeremy Webb (PwC) to describe scenario to understand ability of entities to distribute their reserves.	1.50	405.00	\$654.40

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/19/2008	Jeremy Webb	Director	0808H0016: Phone call with L. Clement (Sea Containers) to discuss outcome of directors meeting and next steps.	0.50	221.00	\$357.09
8/19/2008	Jeremy Webb	Director	0808H0017: Review of next steps documentation.	0.50	221.00	\$357.09
8/20/2008	Jeremy Webb	Director	0808H0018: Attendance at daily update call.	0.50	221.00	\$357.09
8/26/2008	Jeremy Webb	Director	0808H0019: Attendance at daily call.	0.25	110.50	\$178.55
8/27/2008	Jeremy Webb	Director	0808H0020: Review of documents in advance of meeting with Counsel on requirement of Schemes in non-Debtor subsidiaries.	1.50	663.00	\$1,071.28
8/27/2008	Jeremy Webb	Director	0808H0021: Meeting to discuss possible Schemes of Arrangement with Counsel (3/4 South Square), M Williams, P Calvert and A Dalton (SeaContainers), C Moller (Reed Smith) and L Norley (K&E).	2.00	884.00	\$1,428.37
8/28/2008	Jeremy Webb	Director	0808H0022: Conversation with J Szauter (PwC) regarding trust mechanism and tax clearance.	0.25	110.50	\$178.55
8/28/2008	Jeremy Webb	Director	0808H0023: Review and sign-off of internal documentation dealing with project administration and management.	0.50	221.00	\$357.09
8/29/2008	Jeremy Webb	Director	0808H0024: Attendance at daily call.	0.25	110.50	\$178.55
Total Hours and Compensation for Malmo (a) Internal Info				17.50	6,816.50	\$11,014.10
Malmo (e) Liquidation						
<i>United Kingdom</i>						
8/1/2008	Sam Tao	Senior Associate	0808H0025: Meeting with C Cavin (Alix Partners) and L. Clement (SCL) regarding Trust A and Trust B reserving.	1.00	212.00	\$342.55
8/1/2008	Sam Tao	Senior Associate	0808H0026: Preparing EPM IV support file for SCL and PwC.	3.75	795.00	\$1,284.56
8/4/2008	Jeremy Webb	Director	0808H0027: Review with S Tao (PwC) of draft Trust B calculations and recommendations.	2.50	1,105.00	\$1,785.46
8/4/2008	Sam Tao	Senior Associate	0808H0029: Catch-up with J Webb (PwC) following his holiday and hand-over to J Webb (PwC).	1.00	212.00	\$342.55

Exchange rate 1.6158 published in the London edition of the Financial Times on October 31, 2008.

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/4/2008	Sam Tao	Senior Associate	0808H0028: Preparing for and attending a meeting with J Webb (PwC) regarding Trust A and B Cash Analysis.	2.00	424.00	\$685.10
8/4/2008	Sam Tao	Senior Associate	0808H0030: Preparing revised Trust B cash analysis following meeting with J Webb (PwC).	2.50	530.00	\$856.37
8/5/2008	Sam Tao	Senior Associate	0808H0032: Reviewing Trust B cash analysis with J Webb (PwC).	0.50	106.00	\$171.27
8/5/2008	Sam Tao	Senior Associate	0808H0031: Drafting action points from Project Malmo team meeting.	0.50	106.00	\$171.27
8/5/2008	Sam Tao	Senior Associate	0808H0033: Updating Trust B Cash Analysis for L Clement (SCL).	1.00	212.00	\$342.55
8/5/2008	Sam Tao	Senior Associate	0808H0034: Raising Trust A cash analysis for L Clement (SCL).	2.00	424.00	\$685.10
8/6/2008	Jeremy Webb	Director	0808H0035: Correspondence with P Nelson and D Agay (K&E) to assess requirements for filing of liquidation plan.	0.50	221.00	\$357.09
8/6/2008	Jeremy Webb	Director	0808H0036: Finalisation of review of Trust A and Trust B reserve requirements and correspondence with L Clement (SCL).	3.00	1,326.00	\$2,142.55
8/6/2008	Sam Tao	Senior Associate	0808H0037: Prepare Trust A cash analysis for L Clement (SCL).	1.50	318.00	\$513.82
8/7/2008	Jeremy Webb	Director	0808H0038: Review of draft liquidation analysis and call with P Nelson (K&E) to discuss revisions.	0.75	331.50	\$535.64
8/7/2008	Jeremy Webb	Director	0808H0041: Meeting with L Clement (Sea Containers) to discuss trust A and trust B reserving.	1.00	442.00	\$714.18
8/7/2008	Sam Tao	Senior Associate	0808H0039: Adjusting Trust B analysis following L Clement (SCL) comments.	0.75	159.00	\$256.91
8/7/2008	Sarah Walburn	Analyst	0808H0040: Preparation of disclosure statement audit file.	1.20	156.00	\$252.06
8/11/2008	Jeremy Webb	Director	0808H0043: Continued provision of Trust A analysis on the basis of the mid-point EPM.	2.00	884.00	\$1,428.37
8/11/2008	Jeremy Webb	Director	0808H0042: Provision of Trust A analysis on the basis of the mid-point EPM.	2.50	1,105.00	\$1,785.46
8/13/2008	Jeremy Webb	Director	0808H0044: Response to L Ashe (Alix) in respect of the liabilities included at SCL in the EPM.	0.50	221.00	\$357.09

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/20/2008	Sam Tao	Senior Associate	0808H0045: Looking into filed claims in EPM IV for L Ashe (Alix Partners).	0.75	159.00	\$256.91
8/20/2008	Sarah Walburn	Analyst	0808H0046: Preparing background information and documentation for internal review.	0.60	78.00	\$126.03
8/21/2008	Sarah Walburn	Analyst	0808H0047: Preparing background information and documentation for internal review.	1.40	182.00	\$294.08
8/27/2008	Sarah Walburn	Analyst	0808H0048: Preparation of time analysis for project director for management purposes.	1.80	234.00	\$378.10
8/28/2008	Jeremy Webb	Director	0808H0050: Call with C Cavin (Alix Partners) regarding Trust reserving and SCBI cash repatriation.	0.50	221.00	\$357.09
8/28/2008	Jeremy Webb	Director	0808H0049: Review of SC Ports claim correspondence for purpose of modeling effect on Trust B.	0.50	221.00	\$357.09
8/29/2008	Jeremy Webb	Director	0808H0052: Sent confirmation of issues to C Cavin (Alix) likely to change Trust B requirements.	0.25	110.50	\$178.55
8/29/2008	Jeremy Webb	Director	0808H0053: Call with P Wierbicki (K&E) and C Cavin (Alix) to discuss Trust B calculations.	0.50	221.00	\$357.09
8/29/2008	Jeremy Webb	Director	0808H0051: Review of revised Trust B analysis required by C Cavin (Alix Partners).	0.50	221.00	\$357.09
Total Hours and Compensation for Malmo (e) Liquidation				37.25	10,937.00	\$17,671.98

Malmo (f) External Info

<i>United Kingdom</i>						
8/4/2008	Sam Tao	Senior Associate	0808H0054: Responding to queries from P Kar (Kirkland and Ellis) on inter-company matrices.	0.10	21.20	\$34.25
8/14/2008	Jeremy Webb	Director	0808H0055: Discussion with S Harris (E&Y) as to reason that they won't undertake the role of Plan Administrator.	0.50	221.00	\$357.09
8/18/2008	Jeremy Webb	Director	0808H0056: Meeting with Lisa Clement (Sea Containers) and Craig Cavin (Alix Partners) to prepare for meeting with E&Y.	0.50	221.00	\$357.09

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/18/2008	Jeremy Webb	Director	0808H0057: Meeting with E Bingham (E&Y), L Clement (SCL) and Craig Cavin (Alix Partners) to set out proposed and required steps to enact the Restructuring Plan.	1.25	552.50	\$892.73
8/19/2008	Jeremy Webb	Director	0808H0058: Meeting with subsidiary directors, Reed Smith, K&E, SCL and E&Y to establish required steps to implement restructuring plan.	2.00	884.00	\$1,428.37
8/26/2008	Jeremy Webb	Director	0808H0059: Call with C Moller (Reed Smith) to share knowledge on (im)practicalities of a Scheme.	0.50	221.00	\$357.09
8/26/2008	Jeremy Webb	Director	0808H0060: Correspondence with C Cavin (Alix Partners) around attending meeting with Counsel to discuss Schemes of Arrangement.	0.50	221.00	\$357.09
8/27/2008	Jeremy Webb	Director	0808H0061: Drafting of note detailing how the Plan case has been modeled, at request of P Wierbicki and D Agay (both K&E).	1.50	663.00	\$1,071.28
8/28/2008	Jeremy Webb	Director	0808H0062: Correspondence with C Moller (Reed Smith) regarding need for Scheme.	0.25	110.50	\$178.55
Total Hours and Compensation for Malmo (f) External Info				7.10	3,115.20	\$5,033.54
Malmo (i) Reporting						
<i>United Kingdom</i>						
8/7/2008	Jeremy Webb	Director	0808H0063: Review and comment on and discuss with A Clark-Smith (PwC) the proposed fee narrative for submission to the court.	1.25	552.50	\$892.73
Total Hours and Compensation for Malmo (i) Reporting				1.25	552.50	\$892.73
Malmo (n) Simplification						
<i>United Kingdom</i>						
8/7/2008	Jeremy Webb	Director	0808H0064: Preparation meeting with S Pearson and T Kett (both PwC) to identify and brainstorm ways of efficiently collapsing there main group.	2.00	884.00	\$1,428.37
8/11/2008	Jeremy Webb	Director	0808H0031: Meeting with S Pearson, T Kett (both PwC), L Barlow (Alix) and L Clement (Sea Containers) to discuss methods of closing the group in the most efficient and cheapest manner.	2.00	884.00	\$1,428.37

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8/12/2008	Jeremy Webb	Director	0808H0067: Meeting held by L Barlow (Alix) to set out task required to remove group companies (c. 10 attendees)..	2.00	884.00	\$1,428.37
8/12/2008	Jeremy Webb	Director	0808H0066: Meeting with S Sood (Sea Containers) to discuss treatment of various companies within the SC British Isles group.	3.00	1,326.00	\$2,142.55
8/13/2008	Jeremy Webb	Director	0808H0068: Meeting with L Barlow, C Cavin (Alix) and L Clement (Sea Containers) to discuss options to move cash to SCL prior to the Effective Date and meeting with C Cavin (Alix) to discuss the options for each company the Perry and Port Holding subsidiar	2.75	1,215.50	\$1,964.00
8/14/2008	Jeremy Webb	Director	0808H0069: Discussion of timeline with scheme expert, S Hawkins and S Pearson (PwC).	2.00	884.00	\$1,428.37
8/14/2008	Jeremy Webb	Director	0808H0070: Preparation of a timeline and summary plan to implement Schemes of Arrangement into 3 key group companies.	2.75	1,215.50	\$1,964.00
8/14/2008	Simon Hawkins	Senior manager	0808H0072: Meeting with J Webb (PwC) regarding Scheme timeline.	0.50	169.00	\$273.07
8/14/2008	Simon Hawkins	Senior manager	0808H0071: Meeting with J Webb (PwC) & S Pearson regarding Scheme options and timeline.	1.00	338.00	\$546.14
8/15/2008	Jeremy Webb	Director	0808H0073: Preparation for and attendance at Kirkland and Ellis (P Kar, L Norley) with L Clement (Sea Containers) to discuss concept of Schemes to aid control of cash movement compared with alternatives including liquidation.	3.00	1,326.00	\$2,142.55
Total Hours and Compensation for Malmo (n) Simplification				21.00	9,126.00	\$14,745.79
Malmo (o) GESeaCo Review						
<i>United Kingdom</i>						
8/8/2008	Christopher Rooney	Senior manager	0808H008: Prepare comparison of GES budget vs. container cash flow model.	1.50	507.00	\$819.21
8/12/2008	Christopher Rooney	Senior manager	0808H0076: Prepare comparison of GES budget vs. container cash flow model.	3.00	1,014.00	\$1,638.42
8/14/2008	Christopher Rooney	Senior manager	0808H0078: Review of comparison of GES budget vs. container cash flow model with Avinash Tolani (PwC).	3.50	1,183.00	\$1,911.49

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/15/2008	Christopher Rooney	Senior manager	0808H0081: Call with Avinash Tolani (PwC) to discuss preliminary observations on the comparison of budget vs. Cash Flow Model.	1.50	507.00	\$819.21
8/18/2008	Christopher Rooney	Senior manager	0808H0083: Call with Avinash Tolani and Keith Kaiser (PwC) to discuss observations on the comparison of budget vs. Cash Flow Model.	2.00	676.00	\$1,092.28
<i>United States</i>						
	Avinash Tolani	Associate	0808H0088: Review of Cash Flow Model to help with Company's Impairment Analysis.	8.00	2,640.00	\$2,640.00
8/5/2008	Avinash Tolani	Associate	0808H0074: Review Cash Flow Model for the UK domestic containers.	4.00	1,320.00	\$1,320.00
8/14/2008	Avinash Tolani	Associate	0808H0077: Review of comparison of GES budget vs. container cash flow model prepared by Chris Rooney (PwC).	3.00	990.00	\$990.00
8/15/2008	Avinash Tolani	Associate	0808H0079: Call with Chris Rooney (PwC) to discuss preliminary observations on the comparison of budget vs. Cash Flow Model.	0.50	165.00	\$165.00
8/15/2008	Avinash Tolani	Associate	0808H0080: Review of detailed GES budget sent by Chris Rooney (PwC).	2.00	660.00	\$660.00
8/18/2008	Avinash Tolani	Associate	0808H0082: Call with Chris Rooney and Keith Kaiser (PwC) to discuss observations on the comparison of budget vs. Cash Flow Model.	0.50	165.00	\$165.00
8/19/2008	Avinash Tolani	Associate	0808H0085: Call with Keith Kaiser (PwC) to discuss comparison of actual results to model forecast.	0.50	165.00	\$165.00
8/19/2008	Avinash Tolani	Associate	0808H0084: Comparison of Q2 actual results to container cash flow model.	2.00	660.00	\$660.00
8/27/2008	Avinash Tolani	Associate	0808H0087: Call with Keith Kaiser (PwC) to discuss chassis cash flows.	0.50	165.00	\$165.00
8/27/2008	Avinash Tolani	Associate	0808H0086: Review of container Cash Flow model run for the chassis unit type.	3.00	990.00	\$990.00
Total Hours and Compensation for Malmo (o) GESeaCo Review				35.50	11,807.00	\$14,200.61

Malmo (o) Disclosure Statement and Plan

United Kingdom

8/1/2008	Sarah Walburn	Analyst	0808H0091: Preparation of Disclosure Statement audit file continued.	2.30	299.00	\$483.12
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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/1/2008	Sarah Walburn	Analyst	0808H0090: Continue preparation of Disclosure Statement audit file.	3.00	390.00	\$630.16
8/1/2008	Sarah Walburn	Analyst	0808H0089: Preparation of Disclosure Statement audit file.	3.00	390.00	\$630.16
8/4/2008	Sarah Walburn	Analyst	0808H0093: Continue preparation of disclosure statement audit file.	2.00	260.00	\$420.11
8/4/2008	Sarah Walburn	Analyst	0808H0092: Preparation of disclosure statement audit file.	2.50	325.00	\$525.14
8/6/2008	Sarah Walburn	Analyst	0808H0096: Preparation of Disclosure Statement audit file continued.	1.75	227.50	\$367.59
8/6/2008	Sarah Walburn	Analyst	0808H0095: Continue preparation of disclosure statement audit file.	2.50	325.00	\$525.14
8/6/2008	Sarah Walburn	Analyst	0808H0094: Preparation of disclosure statement audit file.	3.50	455.00	\$735.19
8/7/2008	Brad Helferich	Manager	0808H0098: Review modifications to Template and make final edits.	1.00	400.00	\$646.32
8/7/2008	Brad Helferich	Manager	0808H0097: Call with Lisa Clement, Mark Wilson and Darrin Stallow (SCL) to discuss Newco financial statements and final round of comments.	2.00	800.00	\$1,292.64
8/11/2008	Brad Helferich	Manager	0808H0100: Update and final review of template and projections.	1.00	400.00	\$646.32
8/11/2008	Brad Helferich	Manager	0808H0099: Meeting with Lisa Clement and Laura Barlow (PwC) to discuss comments on Newco financial statements.	2.00	800.00	\$1,292.64
8/19/2008	Brad Helferich	Manager	0808H0104: Voluntary reduction in fees to £2,400 per day	-120.00	-120.00	(\$193.90)
8/19/2008	Brad Helferich	Manager	0808H0103: Updating Newco financial statement projections per discussion with Mark Wilson and Craig Cavin (SCL) to revise interest expense and interest income assumptions.	1.30	520.00	\$840.22
8/19/2008	Brad Helferich	Manager	0808H0102: Continued addition of projections for 2011 and 2012 as requested by Kirkland.	2.00	800.00	\$1,292.64
8/19/2008	Brad Helferich	Manager	0808H0101: Reviewed addition of projections for 2011 and 2012 as requested by Kirkland.	3.00	1,200.00	\$1,938.96
8/20/2008	Brad Helferich	Manager	0808H0105: Call with Keith Kaiser (PwC) to discuss mid versus high range and appropriate use of high value for container run-out in financial projections.	0.50	200.00	\$323.16
8/20/2008	Brad Helferich	Manager	0808H0106: Updating Newco financial statement projections per comments from Kirkland and drafting response to queries from David Agay (SCL).	1.50	600.00	\$969.48

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8/28/2008	Brad Helfferich	Manager	0808H0107: Updating per revised GE SeaCo forecasts received from Mark Wilson (SCL).	1.00	400.00	\$646.32
8/29/2008	Jeremy Webb	Director	0808H0109: Conversation with M Berkovitch (PwC) in respect of NewCo financials and inclusion of Plan Recovery analysis in supplemental disclosure statement filing.	0.25	110.50	\$178.55
8/29/2008	Jeremy Webb	Director	0808H0108: Review of correspondence in respect of required information for updated disclosure statement filing.	0.50	221.00	\$357.09
Total Hours and Compensation for Malmö (q) Disclosure Statement and Plan				36.60	9,003.00	\$14,547.05
Corporate Tax						
<i>United Kingdom</i>						
8/1/2008	Kamal Dhillon	Senior manager	0808H0112: Preparing for and attending a catch up call with S. Sood (SCL) on work done in her absence.	0.30	101.40	\$163.84
8/1/2008	Jeanette Szauter	Manager	0808H0111: Considering ongoing workstreams, filing of documents on document management system and other general project management.	0.50	137.00	\$221.36
8/1/2008	Jeanette Szauter	Manager	0808H0110: Considering the options for which company to elect the Hoverspeed (Kent) gain into and discussing negligible value claim agreement letter with S Sood (SCL).	1.50	411.00	\$664.09
8/3/2008	Tom Patten	Partner	0808H0113: Review Passive Foreign Investment Company opinion.	1.00	536.00	\$866.07
8/4/2008	Simon De Young	Director	0808H0118: Attending meeting at SC House to discuss liquidation plan L. Barlow and C. Cavin (both Alix Partners), L. Clement, C. McFarlane and S. Sood (All SCL) and discussing follow up work with S. Sood (SCL), K. Dhillon, J. Szauter and C. Bissmire (all	3.00	1,326.00	\$2,142.55
8/4/2008	Kamal Dhillon	Senior manager	0808H0117: Attending meeting at SC House to discuss liquidation plan with L. Barlow and C. Cavin (both Alix Partners), L. Clement, C. McFarlane and S. Sood (All SCL) and discussing follow up work with S. Sood (SCL), S. De Young, J. Szauter and C. Bissmire	2.40	811.20	\$1,310.74
8/4/2008	Jeanette Szauter	Manager	0808H0116: Follow up from liquidations plan meeting, including meeting with S. De Young and C Bissmire (PwC) to discuss approach.	1.50	411.00	\$664.09

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/4/2008	Jeanette Szauter	Manager	0808H0115: Preparing and attending meeting at SC House to discuss liquidations plan with K Dhillon, S De Young and C Bismire (all PwC Tax), S. Sood, L. Clement and C. Macfarlane (both SCL), L. Barlow and C. Cavin (both Alix Partners).	2.50	685.00	\$1,106.82
8/4/2008	Catrin Bismire	Senior Associate	0808H0114: Attending meeting at SC House to discuss liquidation plan L. Barlow and C. Cavin (both Alix Partners), L. Clement, C. McFarlane and S. Sood (All SCL) and discussing follow up work with S. Sood (SCL), S. De Young, K. Dhillon and J. Szauter (all	3.20	678.40	\$1,096.16
8/5/2008	Simon De Young	Director	0808H0123: Meeting to discuss action points with M. Berkowitch, J. Webb, S. Tao and K. Dhillon (all PwC).	1.00	442.00	\$714.18
8/5/2008	Simon De Young	Director	0808H0124: Reviewing liquidation plan tax documents and amending documents with C. Bismire (PwC tax).	1.50	663.00	\$1,071.28
8/5/2008	Kamal Dhillon	Senior manager	0808H0121: Reviewing advice on SC House lease and sending to S Sood (SCL).	0.40	135.20	\$218.46
8/5/2008	Kamal Dhillon	Senior manager	0808H0122: Attending team meeting to discuss workstreams with J Webb, S Tao, M Berkowitch (PwC BRS) and S De Young (PwC Tax).	1.00	338.00	\$546.14
8/5/2008	Jeanette Szauter	Manager	0808H0120: Putting together information request checklist and summary of the key tax rules in solvent and insolvent liquidations, as requested by S Sood (SCL).	2.00	548.00	\$885.46
8/5/2008	Catrin Bismire	Senior Associate	0808H0119: Preparing a summary report to show how the liquidations plan for the Sea Containers group needs to be prepared and presented to HM Revenue & Customs, as requested by S. Sood (SCL).	3.40	720.80	\$1,164.67
8/6/2008	Kamal Dhillon	Senior manager	0808H0129: Reviewing fees information for June.	0.40	135.20	\$218.46
8/6/2008	Kamal Dhillon	Senior manager	0808H0130: Looking at potential issues for tax deduction arising from scheme document.	0.50	169.00	\$273.07
8/6/2008	Jeanette Szauter	Manager	0808H0128: Filing of documents on document management system and reviewing current ongoing workstreams.	0.50	137.00	\$221.36
8/6/2008	Jeanette Szauter	Manager	0808H0126: Reviewing the weekly billing reports for the first two weeks of July.	0.50	137.00	\$221.36
8/6/2008	Jeanette Szauter	Manager	0808H0127: Reviewing tax analysis of chapter 7 plan.	2.00	548.00	\$885.46

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/6/2008	Jaspal Heer	Analyst	0808H0125: Processing WIP report for July for Jeanette S (PwC Tax).	1.50	195.00	\$315.08
8/7/2008	Simon De Young	Director	0808H0137: Reviewing C. Cavin (Alix Partners) query on Brazil.	0.25	110.50	\$178.55
8/7/2008	Simon De Young	Director	0808H0136: Meeting to discuss pension settlements, schemes and liquidation plan with K. Dhillon (PwC), L. Ashe (Alix Partners), L. Clement, S. Sood (Sea Containers), J. Baldry (Kirkland Ellis), J. Webb and K. Dhillon (both PwC).	2.00	884.00	\$1,428.37
8/7/2008	Kamal Dhillon	Senior manager	0808H0133: Attending meeting with L. Clement, S. Sood (SCL), S. De Young (PwC Tax) and J. Webb (PwC) to discuss the liquidations work.	1.00	338.00	\$546.14
8/7/2008	Kamal Dhillon	Senior manager	0808H0132: Preparing for and attending meeting with L. Clement, S. Sood (SCL), S. De Young (PwC Tax), L. Ashe (Alix Partners), K. Gutherless and J. Baldry (K&E) to discuss the tax impact of the proposed schemes of arrangements for the subsidiaries and the trust	1.10	371.80	\$600.75
8/7/2008	Jeanette Szauter	Manager	0808H0131: Reviewing calculations done by PwC Brazil in respect of PCML sale and comparing them to the analysis provide by Galeazzi, as requested by C. Craig (Alix Partners).	2.40	657.60	\$1,062.55
8/7/2008	Risa Kita	Manager	0808H0135: Continue working on the Passive Foreign Investment Company memo.	2.00	540.00	\$872.53
8/7/2008	Risa Kita	Manager	0808H0134: Working on the Passive Foreign Investment Company memo.	3.00	810.00	\$1,308.80
8/8/2008	Simon De Young	Director	0808H0139: Discussing liquidation of Sea Containers British Isles with S. Sood (tax manager Sea Containers).	0.25	110.50	\$178.55
8/8/2008	Jeanette Szauter	Manager	0808H0138: Looking into Bermudan withholding tax issue, as requested by S. Sood (SCL).	0.75	205.50	\$332.05
8/11/2008	Tom Patten	Partner	0808H0150: Review Passive Foreign Investment Company opinion.	0.50	268.00	\$433.03
8/11/2008	Simon De Young	Director	0808H0149: Discussing liquidations work and liquidation of Sea Containers British Isles with S. Sood (tax manager Sea Containers).	0.25	110.50	\$178.55
8/11/2008	Simon De Young	Director	0808H0148: Reviewing liquidations Chapter 7 supplement.	1.00	442.00	\$714.18
8/11/2008	Kamal Dhillon	Senior manager	0808H0142: Adding updates to the data management system and other project management duties.	0.50	169.00	\$273.07

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/11/2008	Kamal Dhillon	Senior manager	0808H0141: Reviewing updated liquidations statement.	1.00	338.00	\$546.14
8/11/2008	Jeanette Szauter	Manager	0808H0140: Reviewing chapter 7 liquidation plan.	0.50	137.00	\$221.36
8/11/2008	Risa Kita	Manager	0808H0147: Continue revising the Passive Foreign Investment Company memo.	1.00	270.00	\$436.27
8/11/2008	Risa Kita	Manager	0808H0146: Revising the Passive Foreign Investment Company memo.	3.00	810.00	\$1,308.80
8/11/2008	Randy Napenas	Analyst	0808H0143: Updating GFS (Global Finance System) regarding new charge out rate for promoted staff.	0.20	26.00	\$42.01
8/11/2008	Randy Napenas	Analyst	0808H0145: Updating weekly reports for the period from 1 July to 31 July 2008 as requested by J. Szauter (PwC Tax).	0.40	52.00	\$84.02
8/11/2008	Randy Napenas	Analyst	0808H0144: Processing weekly reports for the period from 14 July 2008 to 10 August 2008.	1.00	130.00	\$210.05
8/12/2008	Tom Patten	Partner	0808H0152: Review Passive Foreign Investment Company opinion.	1.50	804.00	\$1,299.10
8/12/2008	Simon De Young	Director	0808H0151: Discussing liquidations with S. Sood (tax manager Sea Containers) and scheme for SC Finland with J. Webb (PwC).	0.50	221.00	\$357.09
8/13/2008	Tom Patten	Partner	0808H0157: Revised Passive Foreign Investment Company opinion.	1.00	536.00	\$866.07
8/13/2008	Simon De Young	Director	0808H0156: Following up on schemes and liquidations advice.	0.25	110.50	\$178.55
8/13/2008	Kamal Dhillon	Senior manager	0808H0153: Adding documents to the data management system.	0.30	101.40	\$163.84
8/13/2008	Risa Kita	Manager	0808H0155: Finalizing the Passive Foreign Investment Company memo.	2.00	540.00	\$872.53
8/13/2008	Randy Napenas	Analyst	0808H0154: Continue updating weekly reports for the period from 1 July to 31 July 2008 as requested by J. Szauter (PwC Tax).	1.80	234.00	\$378.10
8/14/2008	Tom Patten	Partner	0808H0164: Reviewing and Issue final Passive Foreign Investment Company opinion.	0.50	268.00	\$433.03
8/14/2008	Zafar Patel	Partner	0808H0165: Catch up from post holiday on liquidations, Passive Foreign Investment Company and other work streams	1.00	536.00	\$866.07
8/14/2008	Simon De Young	Director	0808H0163: Discussing schemes and HM Revenue & Customs clearances with S. Sood (tax manager Sea Containers).	0.25	110.50	\$178.55

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/14/2008	Simon De Young	Director	0808H0162: Reviewing Goldman Sachs guarantee release letter and discussing with S. Sood (tax manager Sea Containers).	0.50	221.00	\$357.09
8/14/2008	Simon De Young	Director	0808H0161: Meeting J. Webb and J. Szauter (both PwC) to discuss schemes and liquidation plan.	1.00	442.00	\$714.18
8/14/2008	Jeanette Szauter	Manager	0808H0158: Reviewing various emails on Thin capitalisation agreements.	0.25	68.50	\$110.68
8/14/2008	Jeanette Szauter	Manager	0808H0159: Attending and follow up from meeting with J Webb (PwC BRS) and S De Young (PwC Tax) to discuss possible Scheme of Arrangements procedures and tax implications for the UK companies in the SC Group.	1.00	274.00	\$442.73
8/14/2008	Risa Kita	Manager	0808H0160: Finalizing the Passive Foreign Investment Company memo.	0.50	135.00	\$218.13
8/15/2008	Zafar Patel	Partner	0808H0173: Consider Creditors Voluntary Arrangement issues for up streaming cash including attending meeting with J. Szauter, K. Dhillon, J. Marwa (all PwC Tax) and J. Webb (PwC BRS).	1.00	536.00	\$866.07
8/15/2008	Kamal Dhillon	Senior manager	0808H0168: Discussing negligible value claims with S Sood (SCL) and meeting to be held to discuss final points with the Liquidator. Reviewing draft claims to utilise capital losses.	0.30	101.40	\$163.84
8/15/2008	Kamal Dhillon	Senior manager	0808H0169: Reviewing fees analyses.	0.50	169.00	\$273.07
8/15/2008	Kamal Dhillon	Senior manager	0808H0170: Considering tax consequences of entering into a Creditors Voluntary Arrangement and discussing with J Szauter, Z Patel (PwC Tax) and J Webb (PwC).	0.80	270.40	\$436.91
8/15/2008	Jeanette Szauter	Manager	0808H0166: Reviewing and updating weekly billing narratives for the first two weeks of July.	0.25	68.50	\$110.68
8/15/2008	Jeanette Szauter	Manager	0808H0167: Attending and follow up meeting with J Webb (PwC BRS), Z Patel, J Marwa and K Dhillon (all PwC Tax) to discuss tax implications of placing companies in a company voluntary arrangement. Also included conference call with S Sood (SCL).	1.50	411.00	\$664.09
8/15/2008	Risa Kita	Manager	0808H0172: Filing documents to DMS (document management system).	1.00	270.00	\$436.27
8/15/2008	Randy Napenas	Analyst	0808H0171: Updating weekly reports for the period from 1 July to 31 July 2008 as requested by J. Szauter (PwC Tax).	2.00	260.00	\$420.11

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/18/2008	Zafar Patel	Partner	0808H0181: Reviewing Sea Containers British Isles potential Company Voluntary Arrangement various notes and discussing with S. De Young (PwC Tax).	0.50	268.00	\$433.03
8/18/2008	Simon De Young	Director	0808H0180: Following up in respect of Company Voluntary Arrangement of Sea Containers British Isles and reviewing tax position of SeaContainers British Isles.	1.25	552.50	\$892.73
8/18/2008	Jay Marwa	Senior manager	0808H0174: Attending meeting with J. Webb, Z. Patel, K. Dhillon, J. Szauter (All PwC) to discuss tax implications of placing a company into Company Voluntary Arrangement.	0.60	202.80	\$327.68
8/18/2008	Jeanette Szauter	Manager	0808H0177: Looking into taxable profit/loss position of Sea Containers British Isles, as requested by S De Young (PwC Tax).	0.20	54.80	\$88.55
8/18/2008	Jeanette Szauter	Manager	0808H0176: Reviewing the weekly billing narratives for July 2008.	0.50	137.00	\$221.36
8/18/2008	Jeanette Szauter	Manager	0808H0175: Discussing negligible value claim with S Martins (PwC Tax) and preparing for tomorrow's meeting with the liquidator and the client.	1.00	274.00	\$442.73
8/18/2008	Randy Napenas	Analyst	0808H0179: Processing weekly report for the period from 1 August 2008 to 10 August 2008.	1.00	130.00	\$210.05
8/18/2008	Randy Napenas	Analyst	0808H0178: Updating weekly reports for the period from 1 July to 31 July 2008 and creating reconciliation spreadsheet for July 08 as requested by J. Szauter (PwC Tax).	1.50	195.00	\$315.08
8/19/2008	Zafar Patel	Partner	0808H0189: Reviewing Hooverspeed losses documentation and discussing with S. Martins (PwC) and S. Sood (SCL) and K. Dhillon (PwC Tax).	0.50	268.00	\$433.03
8/19/2008	Simon De Young	Director	0808H0188: Following up action points from liquidation meeting.	0.25	110.50	\$178.55
8/19/2008	Simon De Young	Director	0808H0186: Meeting with P. Kar and G. Lane (Kirkland Ellis), J. Drew and C. Moller (Reed Smith), L. Bingham (E&Y) and L. Clement, M. Williams and A. Dalton (SCL) to discuss liquidation plan.	2.00	884.00	\$1,428.37
8/19/2008	Simon De Young	Director	0808H0187: Continue meeting with P. Kar and G. Lane (Kirkland Ellis), J. Drew and C. Moller (Reed Smith), L. Bingham (E&Y) and L. Clement, M. Williams and A. Dalton (SCL) to discuss liquidation plan.	2.00	884.00	\$1,428.37
8/19/2008	Kamal Dhillon	Senior manager	0808H0185: Reviewing the July 2008 weekly fee reports.	0.40	135.20	\$218.46

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8/19/2008	Kamal Dhillon	Senior manager	0808H0184: Preparing for and attending meeting with S Sood (SCL), and Z Patel (PwC Tax) to discuss conditions for negligible value claim with S. Martin (Liquidator for Hoverspeed). Reviewing draft elections to utilise losses and elect Hoverspeed Kent gain	2.20	743.60	\$1,201.51
8/19/2008	Jeanette Szauter	Manager	0808H0182: Reviewing weekly billing reports for last three weeks of July and sending to S Sood (SCL).	0.50	137.00	\$221.36
8/19/2008	Jeanette Szauter	Manager	0808H0183: Looking into various issues in respect of the Hoverspeed negligible value claim, as requested by K Dhillon (PwC Tax).	1.00	274.00	\$442.73
8/20/2008	Simon De Young	Director	0808H0194: Following up in respect of liquidation action points.	0.50	221.00	\$357.09
8/20/2008	Jeanette Szauter	Manager	0808H0192: Reading update note and actions points sent by L Clement (SCL) in preparation for tomorrow's meeting at SC.	0.25	68.50	\$110.68
8/20/2008	Jeanette Szauter	Manager	0808H0190: Obtaining information for and drafting s171A claim election letter for the gain to be elected from Hoverspeed (Kent) into SeaContainers UK Limited.	0.50	137.00	\$221.36
8/20/2008	Jeanette Szauter	Manager	0808H0191: Considering the tax implications of placing Ferry & Port Holdings into liquidation.	1.00	274.00	\$442.73
8/20/2008	Randy Napenas	Analyst	0808H0193: Processing weekly report for the period from 11 August to 17 August 2008.	1.50	195.00	\$315.08
8/21/2008	Simon De Young	Director	0808H0198: Meeting at Sea Containers to discuss liquidation HM Revenue & Customs clearance with L. Clement, M. White, S. Sood, C. MacFarlane (all SCL) and C. Cavin (Alix Partners) and J. Szauter (PwC) and follow up conversations with and J. Szauter (PwC t	2.00	884.00	\$1,428.37
8/21/2008	Jeanette Szauter	Manager	0808H0195: Attending and follow up from meeting at SC House with S De Young (PwC Tax), S Sood, C MacFarlane, L Clement and M White (all SCL) and C. Calvin (Alix Partners) to discuss tax clearance on liquidation plan.	2.00	548.00	\$885.46
8/21/2008	Jeanette Szauter	Manager	0808H0196: Follow up on tax clearance on liquidation plan and reading Chapter 11 plan.	2.50	685.00	\$1,106.82
8/21/2008	Randy Napenas	Analyst	0808H0197: Preparing breakdown of costs by person, grade and hours for the period from April 08 - June 08 as requested by S. Walburn (PwC BRS).	0.70	91.00	\$147.04

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8/22/2008	Simon De Young	Director	0808H0201: Briefing J. Szauter (PwC Tax) on HM Revenue & Customs clearance letter for liquidations plan.	0.25	110.50	\$178.55
8/22/2008	Mark Fennell	Senior manager	0808H0200: Telephone conversation with S. Sood (SCL) and writing note on various VAT issues.	0.40	135.20	\$218.46
8/22/2008	Jeanette Szauter	Manager	0808H0199: Reading disclosure statement and working on tax clearance note on liquidation plan including briefing from S. De Young.	3.50	959.00	\$1,549.55
8/26/2008	Zafar Patel	Partner	0808H0207: Meeting with S. De Young, conference call with S. Sood (SCL) to discuss various issues including liquidations, tax computations filing, HM Revenue & Customs Liaison.	1.00	536.00	\$866.07
8/26/2008	Simon De Young	Director	0808H0205: Briefing Z. Patel (PwC tax) on handover for holiday and calling S. Sood (tax manager Sea Containers) with Z. Patel (PwC) to discuss action points. Discussing hold backs sign off with S. Sood (tax manager Sea Containers).	0.75	331.50	\$535.64
8/26/2008	Simon De Young	Director	0808H0206: Reviewing and discussing letter to HM Revenue & Customs on plan of reorganisation and liquidations with J. Szauter (PwC Tax).	0.75	331.50	\$535.64
8/26/2008	Mark Fennell	Senior manager	0808H0204: Writing note to S. Sood (SCL) regarding transfer of registration and further note regarding VAT 68 procedure.	1.20	405.60	\$655.37
8/26/2008	Jeanette Szauter	Manager	0808H0203: Reviewing legislation on bouncing liabilities and drafting a note to the directors of SC Finland regarding the tax liability on the gain on the Tallink shares.	1.00	274.00	\$442.73
8/26/2008	Jeanette Szauter	Manager	0808H0202: Drafting tax clearance note to HM Revenue & Customs on liquidation plan, including further review of the Chapter 11 plan and disclosure statement and discussing with S. De Young (PwC Tax).	2.50	685.00	\$1,106.82
8/27/2008	Jeanette Szauter	Manager	0808H0210: Reviewing the weekly report for the first week of August.	0.20	54.80	\$88.55
8/27/2008	Jeanette Szauter	Manager	0808H0209: Updating note on bouncing liability following discussion with S De Young (PwC Tax).	0.30	82.20	\$132.82
8/27/2008	Jeanette Szauter	Manager	0808H0208: Updating liquidation plan tax clearance note to HM Revenue & Customs following review by S. de Young (PwC Tax).	1.25	342.50	\$553.41
8/27/2008	Randy Napenas	Analyst	0808H0211: Processing weekly report for the period from 18 August 2008 to 24 August 2008.	1.50	195.00	\$315.08

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Exhibit B - Part 3

Sea Containers Ltd., et al (Case 06-11156)
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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/28/2008	Zafar Patel	Partner	0808H0214: Review letter on liquidation plan and call with Sarita Sood (SCL) on timing and follow up with Jeanette Szauter (PwC).	1.00	536.00	\$866.07
8/28/2008	Jeanette Szauter	Manager	0808H0212: Reviewing revised 2007 tax computation for Sea Containers Railway Services and discussing with P Barnard (SCL), including adjustments made to the capital allowances.	1.00	274.00	\$442.73
8/28/2008	Jeanette Szauter	Manager	0808H0213: Further work on the liquidation plan tax clearance letter, including discussing issues with Z Patel (PwC Tax) and J Webb (PwC BRS).	3.00	822.00	\$1,328.19
8/29/2008	Zafar Patel	Partner	0808H0218: Review Liquidation strategy and call E&Y and met with Sarita Sood (SCL).	1.00	536.00	\$866.07
8/29/2008	Jeanette Szauter	Manager	0808H0216: Discussing various tax issues with S Sood (SCL), including tax clearance on liquidation plan.	0.25	68.50	\$110.68
8/29/2008	Jeanette Szauter	Manager	0808H0215: Discussing capital allowances position and reviewing updated Sea Containers Railway Services computation.	1.00	274.00	\$442.73
8/29/2008	Randy Napenas	Analyst	0808H0217: Updating spreadsheet regarding allocations received as requested by J. Szauter (PwC Tax).	1.20	156.00	\$252.06
Total Hours and Compensation for Corporate Tax				121.80	38,197.00	\$61,718.69
Non-Working Travel Time (with 50% discount)						
<i>United Kingdom</i>						
8/18/2008	Jeremy Webb	Director	0808H0218: Travel from 3/4 South Sq (Counsel's office) to Plumtree Court (0.25X50%=.125).	0.12	53.04	\$85.70
8/18/2008	Jeremy Webb	Director	0808H0219: Travel from Plumtree Court to 3/4 South Sq (Counsel's office) (0.25X50%=.125).	0.13	57.46	\$92.84
8/19/2008	Jeremy Webb	Director	0808H0220: Travel from 3/4 South Sq (Counsel's office) to Plumtree Court (0.25X50%=.125).	0.12	53.04	\$85.70
8/19/2008	Jeremy Webb	Director	0808H0221: Travel from Plumtree Court to 3/4 South Sq (Counsel's office) (0.25X50%=.125).	0.13	57.46	\$92.84
8/27/2008	Jeremy Webb	Director	0808H0222: Travel from 3/4 South Sq (Counsel's office) to Plumtree Court (0.25X50%=.125).	0.12	53.04	\$85.70

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8/27/2008	Jeremy Webb	Director	0808H0223: Travel from Plumtree Court to 3/4 South Sq (Counsel's office) (0.25X50%=.125).	0.13	57.46	\$92.84
Total Hours and Compensation for Non- Working Travel Time (with 50% discount)				0.75	331.50	\$535.62
Total Hours and Compensation for Project Malmo				278.75	89,885.70	\$140,360.11
Fee/Employment Applications						
Monthly, Interim and Final Fee Applications						
<i>United States</i>						
8/1/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0225: Review the draft June 2008 fee consolidator and narrative - fixed fee.	0.40	160.00	\$160.00
8/1/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0226: Review the draft June 2008 fee consolidator and narrative - fixed fee.	0.60	240.00	\$240.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0231: Review the hourly expenses - June 2008.	0.30	120.00	\$120.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0233: Email inquiry regarding fixed fees - Keith Kaiser.	0.30	120.00	\$120.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0230: Review the hourly time descriptions - June 2008.	0.30	120.00	\$120.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0232: Continue review of the fixed fees - June 2008.	0.50	200.00	\$200.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0227: Review the draft narrative - June 2008.	0.70	280.00	\$280.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0228: Review the hourly time descriptions - June 2008.	1.20	480.00	\$480.00
8/4/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0229: Review the hourly time descriptions - June 2008.	1.40	560.00	\$560.00
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0239: Discussion with Simon de Young (PwC UK) regarding tax sign-off procedures.	0.20	80.00	\$80.00

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0235: Discussion with Subashi Stendahl (PwC) regarding Corporate Tax portion of fee reduction.	0.20	80.00	\$80.00
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0240: Email communications with UK Team regarding June 2008 fee statement and response to the fee auditor (6th interim).	0.30	120.00	\$120.00
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0237: Draft response for fee auditor (6IFA) January through March 2008.	0.90	360.00	\$360.00
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0238: Discussion with Subashi Stendahl (PwC) regarding June 2008 fee statement.	1.00	400.00	\$400.00
8/5/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0236: Draft response for fee auditor (6IFA) January through March 2008.	3.00	1,200.00	\$1,200.00
8/5/2008	Subashi Stendahl	Associate	0808H0234: Making revisions and review of draft sent to the UK.	1.40	315.00	\$315.00
8/6/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0246: Email communications with Subashi Stendahl (PwC) regarding Corporate/interim costs.	0.20	80.00	\$80.00
8/6/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0248: Discussion with Subashi Stendahl (PwC) regarding finalizing the draft June 2008 fee statement.	0.40	160.00	\$160.00
8/6/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0247: Email communications with the UK regarding June 2008 fee statement and interim response.	0.50	200.00	\$200.00
8/6/2008	Subashi Stendahl	Associate	0808H0244: Correct length of time descriptions for Tax sign off team.	0.30	67.50	\$67.50
8/6/2008	Subashi Stendahl	Associate	0808H0245: Running exhibits for review.	1.00	225.00	\$225.00
8/6/2008	Subashi Stendahl	Associate	0808H0243: Perform spell check and punctuation procedures of all time descriptions.	1.20	270.00	\$270.00
8/6/2008	Subashi Stendahl	Associate	0808H0241: Insert and review new Tax Sign Off descriptions into June consolidator.	1.80	405.00	\$405.00
8/6/2008	Subashi Stendahl	Associate	0808H0242: Breaking out 4+ hour time descriptions for Tax Sign off team.	2.00	450.00	\$450.00
8/7/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0257: Review the final draft June 2008 fee statement and accompanying exhibits.	0.30	120.00	\$120.00
8/7/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0256: Review the final draft June 2008 fee statement and accompanying exhibits.	0.40	160.00	\$160.00

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Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/7/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0258: Review the final draft June 2008 fee statement and accompanying exhibits.	0.50	200.00	\$200.00
8/7/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0255: Update the June 2008 fee statement narrative based upon review of the draft.	0.50	200.00	\$200.00
8/7/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0254: Update the 6IFA based upon input from UK Team. Distribute to Partner for signature.	0.80	320.00	\$320.00
8/7/2008	Subashi Stendahl	Associate	0808H0249: Review of Jeremy's responses for the June narrative.	0.20	45.00	\$45.00
8/7/2008	Subashi Stendahl	Associate	0808H0250: Modifying narrative with Jeremy's changes.	0.70	157.50	\$157.50
8/7/2008	Subashi Stendahl	Associate	0808H0252: Adding Keith Kaiser's June hours to the narrative and returning the exhibits.	1.00	225.00	\$225.00
8/7/2008	Subashi Stendahl	Associate	0808H0253: Wrap up of the June fee application with Andrea Clark Smith (PwC).	1.00	225.00	\$225.00
8/7/2008	Subashi Stendahl	Associate	0808H0251: Assembling the June narrative.	3.50	787.50	\$787.50
8/8/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0260: Review final draft from UK regarding 6IFA and distribute to fee auditor.	0.30	120.00	\$120.00
8/8/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0259: Review the final draft June 2008 fee statement and forward to Counsel for filing.	0.40	160.00	\$160.00
8/8/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0261: Email communications with Michael Berkowitch and Sue Miles (PwC UK) regarding execution of the June 2008 fee statement and 6IFA response.	0.50	200.00	\$200.00
8/11/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0263: Review the fee auditor report and prepare communications/delivery to Fee Auditor for Seventh Interim Period (April through June 2008).	0.50	200.00	\$200.00
8/11/2008	Subashi Stendahl	Associate	0808H0262: Assembling the June fee auditor schedule.	0.50	112.50	\$112.50
8/12/2008	Subashi Stendahl	Associate	0808H0264: Assembling the April fee auditor file.	0.50	112.50	\$112.50
8/14/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0265: Review the interim notice for 7th interim. Distribute comments to YC.	0.10	40.00	\$40.00

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**Sea Containers Ltd., et al (Case 06-11156)
 PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services
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 For the Period August 1, 2008 through August 31, 2008**

Date	Name	Position	Description	Hours	Local Currency GBP / USD	Total USD
8/27/2008	Subashi Stendahl	Associate	0808H0266: Review of Fixed Fee time descriptions.	1.00	225.00	\$225.00
8/28/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0268: Review status of case/deliverables and update checklists appropriately.	0.20	80.00	\$80.00
8/28/2008	Andrea Clark Smith	Manager (Bankruptcy)	0808H0269: Review the final report regarding GIFA fee auditor. Email communications with fee auditor regarding differences.	0.50	200.00	\$200.00
8/28/2008	Subashi Stendahl	Associate	0808H0267: Addition of hourly teams time descriptions and expenses into the July consolidator.	1.50	337.50	\$337.50
8/29/2008	Subashi Stendahl	Associate	0808H0270: Addition and analysis of Jeremy W and Brian H (PwC) time descriptions, requested expense details and follow up on missing time descriptions.	2.00	450.00	\$450.00
Total Hours and Compensation for Monthly, Interim and Final Fee Applications				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 and Compensation for August 2008				315.75	101,255.70	\$151,730.11

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Sea Containers Ltd., et al (Case 06-11156)

Exhibit B - Part 4

PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services

Summary of Expenditures

For the Period August 1, 2008 through August 31, 2008

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

Exhibit B - Part 5

Sea Containers Ltd., et al (Case 06-11156)
 PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services
 Detail of Expenditures by Professional
 For the Period August 1, 2008 through August 31, 2008

Expense Date	Personnel	Transaction Type	Description	Local Currency GBP / USD	Total USD
<i>United Kingdom</i>					
6/1/2008	Sam Tao	Public/ground transportation	0808E001: Taxi home from Sutton Station - working past 9pm.	8.00	\$12.93
6/2/2008	Sam Tao	Public/ground transportation	0808E002: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	5.00	\$8.08
6/2/2008	Sam Tao	Public/ground transportation	0808E003: Taxi home from Sutton Station - working past 9pm.	7.00	\$11.31
6/3/2008	Sam Tao	Public/ground transportation	0808E004: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	5.00	\$8.08
6/4/2008	Sam Tao	Public/ground transportation	0808E005: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	5.60	\$9.05
6/6/2008	Sam Tao	Public/ground transportation	0808E006: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	6.00	\$9.69
6/9/2008	Sam Tao	Meals	0808E007: Lunch time meeting with D Alexander and J Dunn (Ernst and Young).	44.65	\$72.15
6/9/2008	Sam Tao	Public/ground transportation	0808E008: Taxi home from Sutton Station - working past 9pm.	6.00	\$9.69
6/11/2008	Sam Tao	Public/ground transportation	0808E009: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	5.50	\$8.89
6/12/2008	Sam Tao	Public/ground transportation	0808E0010: Taxi to Plumtree Court (PwC office) from Sea Containers House - carrying files and documents.	7.00	\$11.31
6/23/2008	Sam Tao	Public/ground transportation	0808E0011: Taxi to Sea Containers House from Plumtree Court (PwC office) - carrying files and documents.	7.00	\$11.31
7/7/2008	Sam Tao	Meals	0808E0012: Dinner for L Barlow, L Ashe, C Cavin (Alix Partners), L Clement (SCL), S Tao, S Walburn (PWC) - working after 9pm till 1am.	59.05	\$95.41
7/10/2008	Christopher Massey	Meals	0808E0013: Meals while staying at the Waldorf - self.	36.00	\$58.17

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 PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.

Exhibit B - Part 5

**Sea Containers Ltd., et al (Case 06-11156)
PricewaterhouseCoopers LLP - Accounting and Tax Advisory, and Other Services
Detail of Expenditures by Professional
For the Period August 1, 2008 through August 31, 2008**

Expense Date	Personnel	Transaction Type	Description	Local Currency	
				GBP / USD	Total USD
7/10/2008	Christopher Massey	Lodging	0808E0014: 2 night stay at the Waldorf in New York; May 26th and May 29th.	520.97	\$841.78
7/10/2008	Christopher Massey	Public/ground transportation	0808E015: Train Tickets - Wilmington to New York.	103.03	\$166.48
7/11/2008	Sam Tao	Public/ground transportation	0808E016: Taxi home from Sutton station - working past 9pm.	7.00	\$11.31
7/30/2008	Sam Tao	Public/ground transportation	0808E017: Taxi home from Sea Containers House - at 1am.	60.00	\$96.95
8/1/2008	Sam Tao	Public/ground transportation	0808E018: Taxi from Sea Containers House to Plumtree Court for S Walburn and S Tao (PwC) - carrying boxes of files.	6.00	\$9.69
8/5/2008	Jeremy Webb	Public/ground transportation	0808E0019: Taxi home from Plumtree Court - working past 9pm.	26.00	\$42.01
8/11/2008	Sarah Walburn	Public/ground transportation	0808E0020: Taxi home from Plumtree Court - working past 9pm.	68.00	\$109.87
Total Expenditures for August 2008				\$992.80	\$1,604.16

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PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.