

EXHIBIT C

Franks Declaration

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

In re:)	Chapter 11
)	
SEA CONTAINERS LTD., <i>et al.</i> , ¹)	Case No. 06-11156 (KJC)
)	(Jointly Administered)
)	
Debtors.)	
)	

**DECLARATION OF JOHN FRANKS IN SUPPORT OF DEBTORS'
FIFTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CLAIMS
PURSUANT TO SECTIONS 105(A) AND 502(B) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3001, 3003 AND 3007, AND LOCAL RULE 3007-1**

1. I am John Franks, a Director of AlixPartners, LLP ("AP"), which maintains offices at 2100 McKinney Avenue, Suite 800, Dallas, Texas 75201. I am authorized to make this declaration (the "Declaration") in that capacity.

2. This Declaration is submitted in support of the Debtors' Fifth Omnibus Objection (Non-Substantive) to Claims Pursuant to Sections 105 and 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001, 3003 and 3007, and Local Rule 3007-1 (the "Objection").² The following facts are within my personal knowledge except those matters stated on information and belief (which matters I believe to be true) and, if required to do so, I could competently testify to such facts.

3. I have responsibility for overseeing various aspects of the claims review and objection process for the Debtors. In that capacity, I have reviewed the Objection, and I am directly, or through other personnel and attorneys, familiar with the information contained therein, and in the Exhibits annexed thereto.

¹ The Debtors in these chapter 11 cases are Sea Containers Caribbean Inc., Sea Containers Ltd. and Sea Containers Services Ltd.

² All terms not otherwise defined herein shall be given the meanings ascribed to them in the Objection.

4. The Claims were carefully reviewed and analyzed in good faith and utilizing due diligence by appropriate personnel. These efforts resulted in the identification of the “Amended Claim,” and the “Redundant Noteholder Claim” in Exhibit A and Exhibit B.

5. The information contained in Exhibit A and Exhibit B to the Objection is true and correct to the best of my knowledge and belief.

Amended Claim

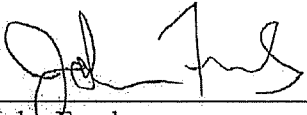
6. I have determined that, based on my review of the Debtors’ books and records and the claims register, the Amended Claim identified under the column titled “Amended Claim Number to be Expunged” on Exhibit A to the Objection has been amended and superseded by a subsequently-filed proof of claim identified under the column titled “Remaining Claim Number” on Exhibit A (the “Remaining Claim”). In order to prevent a double-recovery, the Debtors seek to disallow in full and expunge the Amended Claim. The Remaining Claim set forth in Exhibit A will replace the Amended Claim.

Redundant Note Holder Claims

7. I have further determined that, based on my review of the Debtors’ books and records and the claims register, the Redundant Note Holder Claims identified under the column titled “Claim Number to be Expunged” on Exhibit B to the Objection are redundant of the proofs of claim filed by the Indenture Trustee, which are identified under the column titled “Remaining Claim Number” on Exhibit B. Since the Indenture Trustee is authorized to file claims on behalf of all note holders, disallowance of the Redundant Note Holder Claims is necessary to avoid a double or multiple recovery.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: Nov. 6, 2008



John Franks
Director
AlixPartners, LLP