IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	Chapter 11
SEA CONTAINERS LTD., *et al.*,	:	Case No. 06-11156 (KJC)
Debtors.	:	Jointly Administered

TWENTY-THIRD MONTHLY FEE APPLICATION OF ZOLFO COOPER LIMITED AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS SERVICES LTD. FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD OCTOBER 1, 2008 THROUGH OCTOBER 31, 2008

Name of Applicant:	Zolfo Cooper Limited
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors of Sea Containers Services Ltd.
Date of Retention:	March 19, 2007 *nunc pro tunc* to October 26, 2006
Period for which compensation and reimbursement is sought:	October 1, 2008 through October 31, 2008
Amount of compensation sought as actual, reasonable, and necessary:	£104,100.45 (including value added tax[1] of £13,578.32) / $147,513.75[2]
Amount of reimbursement sought as actual, reasonable, and necessary:	£114.75 (including value added tax[1] of £14.97) / $162.60[2]

This is a: X monthly _____ interim _____ final application

This Application includes 19.7 hours, with fees in the amount of $6,985.23 (including value added tax of $911.12) incurred in connection with the preparation of fee applications.

[1] From December 1, 2008 the rate of UK Value Added Tax fell from 17.5% to 15%. Accordingly, Value Added Tax of 15% will be applied until further notice.

[2] Zolfo Cooper Limited invoices the Debtors in British Pounds Sterling and the Debtors pay Zolfo Cooper Limited for their services in British Pounds Sterling. As agreed with the United States Trustee, Zolfo Cooper Limited's invoices have been converted to United States Dollars, at the closing mid-point rate of exchanges between British Pounds Sterling and United States Dollars as published in the London edition on the business day that the Monthly Fee Application is filed, which is £0.70570 : $1 as at close of business 27 January 2009. Source: Financial Times (www.ft.com)

PRIOR MONTHLY FEE APPLICATIONS

		Requested (100%)			Approved[3]		
Date Filed (Docket No.)	**Period Covered**	**Fees**	**Expenses**	**VAT[4]**	**Fees**	**Expenses**	**VAT**
4 March 2007 (479)	26 October 2006 to 31 December 2006	$311,243.72	$4,338.04	$55,226.81	$311,243.72	$4,338.04	$55,226.81
4 March 2007 (481)	1 January 2007 to 31 January 2007	$145,150.56	$33.37	$25,407.19	$145,150.56	$33.37	$25,407.19
4 March 2007 (483)	1 February 2007 to 28 February 2007	$172,516.88	$40.24	$30,197.50	$172,516.88	$40.24	$30,197.50
14 May 2007 (617)	1 March 2007 to 31 March 2007	$394,420.26	$98.23	$69,040.74	$376,071.92	$98.23	$69,040.74
25 June 2007 (754)	1 April 2007 to 30 April 2007	$176,067.69	$2,042.59	$31,169.30	$176,067.69	$2,042.59	$31,169.30
16 July 2007 (824)	1 May 2007 to 31 May 2007	$218,670.28	$3,688.29	$38,912.75	$218,670.28	$3,688.29	$38,912.75
10 August 2007 (895)	1 June 2007 to 30 June 2007	$352,195.43	$847.39	$61,782.49	$350,179.24	$847.39	$61,429.66
14 Sept. 2007 (1005)	1 July 2007 to 31 July 2007	$272,526.21	$4,302.11	$48,444.96	$272,526.21	$4,302.11	$48,444.96
16 October 2007 (1094)	1 August 2007 to 31 August 2007	$212,462.47	$2,577.64	$37,632.02	$212,462.47	$2,577.64	$37,632.02
7 Nov. 2007 (1163)	1 Sept. 2007 to 30 Sept. 2007	$301,299.38	$238.08	$52,769.05	$301,299.38	$238.08	$52,769.05

[3] Certifications of no objection have been filed in respect of all previous fee applications and final approval has been received pursuant to quarterly fee applications in relation to the period 26 October 2006 to 30 September 2007.

[4] For the period 26 October 2006 to 31 March 2007 VAT was not included in Zolfo Cooper's monthly fee applications, but further to the receipt of legal advice was included in the quarterly fee application filed on 15 May 2007 (docket no's 627 and 674).

		Requested (100%)			Approved		
7 January 2008 (1313)	1 Oct. 2007 to 31 Oct. 2007	$151,257.79	$575.72	$26,570.86	$151,257.79	$575.72	$26,570.86
31 January 2008 (1386)	1 Nov. 2007 to 30 Nov. 2007	$190,169.52	$223.90	$33,318.84	$190,169.52	$223.90	$33,318.84
31 January 2008 (1388)	1 Dec. 2007 to 31 Dec. 2007	$152,937.50	$1,827.98	$27,083.97	$152,937.50	$1,400.65	$27,009.18
26 February 2008 (1493)	1 Jan. 2008 to 31 Jan. 2008	$230,767.89	$30,507.20	$45,723.14	$230,767.89	$30,507.20	$45,723.14
8 April 2008 (1621)	1 Feb. 2008 to 29 Feb. 2008	$189,511.37	$142.66	$33,189.46	$189,511.37	$142.66	$33,189.46
30 April 2008 (1698)	1 Mar. 2008 to 31 Mar. 2008	$179,418.66	$123.95	$31,419.95	$171,743.27	$123.95	$30,076.76
19 June 2008 (1931)	1 Apr. 2008 to 30 Apr. 2008	$272,645.02	$257.90	$47,758.01	TBC	TBC	TBC
16 July 2008 (1996)	1 May 2008 to 31 May 2008	$243,952.84	$3,300.48	$43,269.33	TBC	TBC	TBC
13 August 2008 (2056)	1 June 2008 to 30 June 2008	$265,075.54	$36,042.40	$52,695.64	TBC	TBC	TBC
12 November 2008 (2337)	1 July 2008 to 31 July 2008	$223,017.44	$2,662.68	$39,494.02	TBC	TBC	TBC
12 November 2008 (2340)	1 August 2008 to 31 August 2008	$183,333.07	$496.01	$32,170.09	TBC	TBC	TBC
19 November 2008 (2381)	1 September 2008 to 30 September 2008	$160,877.45	$290.91	$28,204.46	TBC	TBC	TBC

COMPENSATION BY INDIVIDUAL (all net of VAT)

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Area of Expertise	Hourly Billing Rate (including changes)[5]	Total Hours Billed	Total Compensation (£)	Total Compensation ($)
PARTNERS / DIRECTORS					
Gary Squires	Joined firm in 1993. Head of Pension Advisory Services team at Zolfo Cooper. Has nearly 20 years experience in restructuring, insolvency and creditor advisory work.	£595	15.5	9,222.50	13,068.58
Mark Skelton	Joined firm as Senior Associate in 2006. Has over 10 years experience in restructuring and creditor advisory services. Promoted to Director in Zolfo Cooper's Pension Advisory Services team with effect from September 1, 2007.	£445	83.0	36,935.00	52,338.10
Ken Taylor	Joined firm as Director in Zolfo Cooper's Pension Advisory Services team in 2007.	£445	1.5	667.50	945.87
SENIOR ASSOCIATES / ASSOCIATES					
Luke Hartley	Joined firm as a graduate in 2003. Practices in Zolfo Cooper's Pension Advisory Services team. Promoted to Senior Associate with effect from January 1, 2008.	£370	94.3	34,828.29	49,352.83

[5] Zolfo Cooper's billing rates are reviewed each year and have changed with effect from January 1, 2008.

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Area of Expertise	Hourly Billing Rate (including changes)[5]	Total Hours Billed	Total Compensation (£)	Total Compensation ($)
Ann Probert	Practices in Zolfo Cooper's Pension Advisory Services team as an Associate.	£315	1.5	472.50	669.55
ANALYSTS					
Michael Bushnell	Joined firm as a graduate in 2006. Practices in Zolfo Cooper's Pension Advisory Services team.	£270	22.8	5,472.66	7,754.94
Alex Griffiths	Joined firm as a graduate in 2007. Practices in Zolfo Cooper's Corporate Recovery practice.	£170	12.8	2,176.00	3,083.46
Jessica Becker	Joined firm as a graduate in 2008. Practices in Zolfo Cooper's Corporate Recovery practice.	£170	5.4	747.68	1,059.49
GRAND TOTAL			**236.8**	**90,522.13**	**128,272.82**
VALUE ADDED TAX				**13,578.32**	**19,240.92**
GRAND TOTAL (including value added tax)				**104,100.45**	**147,513.75**
BLENDED RATE[6]				**382.27**	**541.69**

Exchange Rate £0.70570 : $1

[6]The blended hourly billing rate of $541.69 (£382.27) is derived by dividing the total fees (net of value added tax) of $128,272.82 (£90,522.13) by the total hours of 236.8.

COMPENSATION BY PROJECT CATEGORY (all net of VAT)

Exchange Rate £0.70570 : $1

Project Category	Total Hours	Total Fees (£)	Total Fees ($)
01 Pension Matters	67.0	27,850.00	39,464.36
06 SCSL Creditors' Committee Interface with Trustees & Advisors	12.1	5,144.50	7,289.92
07 SCSL Creditors' Committee Matters	13.2	4,291.50	6,081.20
09 Case Administration	4.9	276.63	392.00
11 Non-Zolfo Cooper Retainer	1.1	534.50	757.40
12 Zolfo Cooper Fee Application	19.7	4,286.50	6,074.11
14 GE SeaCo	3.4	1,263.00	1,789.71
15 Asset Sales	16.3	6,533.50	9,258.18
18 Inter-Company Dispute Resolution	2.3	918.50	1,301.54
19 Restructuring Plan	47.0	19,665.00	27,865.95
22 Newco Governance Matters	25.2	10,786.50	15,284.82
23 Newco Cash Flow	24.6	8,972.00	12,713.62
TOTALS	**236.8**	**90,522.13**	**128,272.83**
VALUE ADDED TAX		**13,578.32**	**19,240.92**
TOTAL (including value added tax)		**104,100.45**	**147,513.75**

EXPENSE SUMMARY (all net of VAT)

Exchange Rate £0.70570 : $1

Disbursement Category	Total Costs (£)	Total Costs ($)
Conference Calls	99.78	141.39
TOTAL	**99.78**	**141.39**
VALUE ADDED TAX	**14.97**	**21.21**
TOTAL (including value added tax)	**114.75**	**162.60**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	Chapter 11
SEA CONTAINERS LTD., *et al.*,	:	Case No. 06-11156 (KJC)
Debtors.	:	Jointly Administered

TWENTY-THIRD MONTHLY FEE APPLICATION OF ZOLFO COOPER LIMITED AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SEA CONTAINERS SERVICES LTD. FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD OCTOBER 1, 2008 THROUGH OCTOBER 31, 2008

In accordance with sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure, the United States Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 (effective January 30, 1996) (the "U.S. Trustee Guidelines"), and this Court's Revised Order Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals Pursuant To 11 U.S.C. §§105(a) and 331 dated January 31, 2007 (the "Revised Fee Order") [Docket No. 310], the firm of Zolfo Cooper Limited ("Zolfo Cooper"), financial advisor to the Official Committee of Unsecured Creditors of Sea Containers Services Ltd. (the "Official Services Committee"), hereby submits its twenty-third monthly fee application (the "Application") for allowance of compensation for professional services rendered and reimbursement of expenses incurred for the period October 1, 2008 through October 31, 2008 (the "Compensation Period"). In support of its Application, Zolfo Cooper respectfully represents:

1. On March 19, 2007, the Court entered an Order Authorizing And Approving The Retention And Employment *Nunc Pro Tunc* to October 26, 2006 Of Zolfo

Cooper Ltd. As Financial Advisor to the Official Services Committee (the "Order") [Docket Nos. 335, 391 and 396]. The Order authorized Zolfo Cooper to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

2. By this Application, Zolfo Cooper respectfully requests that the Court authorize: (a) allowance of compensation for professional services rendered by Zolfo Cooper for the Official Services Committee during the Compensation Period in the amount of $147,513.75 (including value added tax); and (b) reimbursement of actual and necessary expenses incurred by Zolfo Cooper in connection with the rendition of professional services for the Official Services during the Compensation Period in the amount of $162.60 (including value added tax).

SUMMARY OF SERVICES RENDERED

3. Attached hereto as Exhibit A is a detailed statement of fees incurred during the Compensation Period showing the amount of $128,272.83 (net of value added tax) due for fees. Exhibit B is a detailed statement of expenses incurred during the Compensation Period showing the amount of $141.39 (net of value added tax) for reimbursement of expenses.

4. The services rendered by Zolfo Cooper during the Compensation Period are grouped into the categories set forth in Exhibit A. The accountants and other professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in the attachments hereto.

DISBURSEMENTS

5. Zolfo Cooper has incurred out-of-pocket disbursements during the Compensation Period in the amount of $162.60 (including value added tax). This disbursement sum is broken down into categories of charges, including, among other things: conference call

costs. A complete review by category of the expenses incurred for the Compensation Period may be found in the attachments hereto as Exhibit B.[7]

VALUATION OF SERVICES

6. Accountants and other professionals of Zolfo Cooper have expended a total of 236.80 hours in connection with these cases during the Compensation Period.

7. The amount of time spent by each of these persons providing services to the Official Services Committee for the Compensation Period is fully set forth in the detail attached hereto as Exhibit A. These are Zolfo Cooper's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by Zolfo Cooper for the Compensation Period as counsel to the Official Services Committee in these chapter 11 cases is $147,513.75 (including value added tax).

8. Zolfo Cooper believes that the time entries included in Exhibit A attached hereto and the expense breakdown set forth in Exhibit B attached hereto are in compliance with the requirements of Local Rule 2016-2.

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested in this Application is fair and reasonable given: (a) the complexity of these cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; (e) the skill and experience that Zolfo Cooper has demonstrated in the financial advisory and corporate restructuring field; and (f) the costs of comparable services in cases other than cases under the Bankruptcy Code.

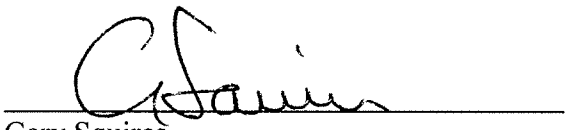
---

[7] Zolfo Cooper's standard practice is to treat expenses as having been incurred when such obligations are recorded and reflected as payable in Zolfo Cooper's accounting system. Accordingly, Zolfo Cooper may seek reimbursement of disbursements relating to the Compensation Period in subsequent applications.

WHEREFORE, Zolfo Cooper respectfully requests that the Court: (a) authorize: (i) allowance of compensation for professional services rendered by Zolfo Cooper for the Official Services Committee during the Compensation Period in the amount of $118,011.00;[8] and (ii) reimbursement of actual and necessary expenses incurred by Zolfo Cooper in connection with the rendition of professional services for the Official Services Committee during the Compensation Period in the amount of $162.60;[8] and (b) grant such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
January _____, 2009

ZOLFO COOPER LIMITED



Gary Squires
10 Fleet Place
London, EC4M 7RB, United Kingdom
(+44) 20 7029 5000

Financial Advisor to the Official Committee of Unsecured Creditors of Sea Containers Services Ltd.

---

[8] In accordance with the Revised Fee Order, the amount payable to Zolfo Cooper under this Application is $118,173.60 which is calculated by multiplying $147,513.75 (the amount requested for services, including VAT) by eighty percent (80%) and then adding $162.60 (the amount requested for disbursements, including VAT) (*i.e.*, ($147,513.75 x 0.80) + $162.60 = $118,173.60). Zolfo Cooper reserves the right to make further adjustments to the amount of fees requested in this Application in connection with any application for interim or final compensation and reimbursement of expenses.