

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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

**FEE AUDITOR’S AMENDED FINAL REPORT REGARDING
INTERIM FEE APPLICATION OF VOLLMAN BROTHERS LIMITED
FOR THE SEVENTH INTERIM PERIOD**

This is the amended final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Fee Application of Vollman Brothers Limited for the Seventh Interim Period (the “Application”).

BACKGROUND

1. Vollman Brothers Limited (“Vollman”) was retained as special corporate and financial advisers to the Debtors. In the Application, Vollman seeks approval of fees totaling \$999,400.00 and costs totaling \$197,638.85 for its services from March 20, 2007, to May 31, 2008¹ (the “Application Period”).

¹Vollman’s retention application was approved *nunc pro tunc* to the Petition Date of October 15, 2006, for one particular transaction by order dated March 20, 2007, entered at docket #435. A subsequent retention order entered on October 3, 2007, at docket #1070, expanded the scope of Vollman’s employment and specified that certain fees of Vollman’s were authorized to be paid upon entry of that order, and such fees, according to the Application, were in fact paid on December 3, 2007. A prior application addressed those fees. The fees and expenses under consideration in this final report include \$755,480.00 in fees and \$125,382.69 in expenses for services provided from September 1, 2007, to May 31, 2008 (see docket no. 2069), and \$243,920.00 in fees and \$72,256.16 in expenses for services provided from March 20, 2007, to March 31, 2008 (see docket no. 2070), in regard to the Helsinki-Tallinn Transaction (see docket no. 2070).

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2008, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, Issued January 30, 1996 (the “Guidelines”), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We served on Vollman an initial report based on our review and received a response from Vollman, portions of which response were quoted in our final report filed on January 6, 2009. Vollman subsequently sent us a further response containing additional information(the “Response”), which caused us to file this amended final report, and portions of that Response are quoted herein.

DISCUSSION

3. In our initial report, we noted that the Application seeks approval of reimbursement of \$197,638.85 in expenses. The Application, however, does not provide an itemization of these expenses but instead provides only monthly summaries with figures for each of the following categories: “Photocopying and Printing”, “Research”, Airfares, Taxi & Train”, “Hotels & Associated costs”, “Telephone”, and “Meeting Room Hire”. Local Rule 20016-2(e) provides that each fee application “shall contain an expense summary by category for the entire period of the request” and “shall itemize each expense within each category, including the date the expense was incurred, the charge and the individual incurring the expense, if available.” We asked Vollman to

provide an appropriate itemization of all expenses for which reimbursement is sought. Vollman provided further expense detail, along with the following response:

Vollman Brothers apologizes for the delay in providing the backup detail. Vollman Brothers does not typically provide the requested level of detail when seeking reimbursement of expenses in non-bankruptcy matters and Vollman Brothers' accounting system is not capable of easily extracting the level of expense detail required. Furthermore, some of the expenses date back to November 2006 and the personnel who handled the expenses are no longer with the firm.

We appreciate this response but note a number of expense items for which the detail provided does not suffice to demonstrate the reasonableness of the expense. See Exhibit A-1 for expenses relating to the Helsinki-Tallinn Transaction; see Exhibit A-2 for expenses relating to Vollman's other services. These expenses total \$148,169.96.² In our final report, we noted that these are expenses of a type that are often the subject of some dispute. As Vollman had not carried its burden of demonstrating the reasonableness of these expenses, we recommended a reduction of \$148,169.96 in expenses. The Response, however, provided additional detail that sufficed to establish the reasonableness of a significant portion of the expenses regarding which a reduction was previously recommended. In the Response, Vollman stated that it was taking a voluntary reduction of \$27,515.83, consisting largely of phone call expenses, which it reduced by 50% across the board. In light of the information provided in the Response, we have prepared revised exhibits – Exhibit B-1 for expenses relating to the Helsinki-Tallinn Transaction and Exhibit B-2 for expenses relating to Vollman's other services – indicating the expenses for which we continue to believe reductions

²Exhibit A-1 recommended reductions totaling \$51,051.47 (£25,843.61 converted at a rate of 1.9754 to the dollar), and Exhibit A-2 recommended reductions totaling \$97,118.49 (£51,935.02 converted at a rate of 1.8700 to the dollar).

are warranted. The reductions identified in Exhibits B-1 and B-2 total \$22,448.24³. Additionally, because of Vollman's proposed 50% voluntary reduction for telephone expenses, we have removed all such charges from Exhibits B-1 and B-2 and assembled them in Exhibit B-3. These charges total £8,988.86⁴ (\$17,129.54). With respect to these telephone charges, Vollman states

VB notes that it is normal practice to recoup phone expenses based on estimated usage, as it is impractical to list out each individual phone call, given that they are made up of a number of calls usually each of a small amount. Whilst VB maintains that all phone costs were incurred in direct connection with the transaction, VB proposes that a compromise is reached with 50% of the costs being paid out.

We appreciate this response, but we still do not believe the detail supplied by Vollman sufficiently ties the charges in question to this case. Accordingly, we recommend a reduction of \$17,129.54 for the telephone charges listed on Exhibit B-3. Adding up the reductions indicated in Exhibits B-1, B-2, and B-3, we recommend a reduction of \$39,577.78 in expenses.

4. Under the initial engagement agreement filed at docket no. 150 (the "HT Engagement Agreement") and the revised engagement agreement (the "Revised Engagement Agreement") attached as an exhibit to the retention order entered on October 3, 2007, at docket #1070 (the "Final Retention Order"), all of Vollman's fees are fixed or transaction-based rather than hourly. The fees sought by Vollman in this Application include (1) a 1% transaction fee based on the successful completion of the Helsinki-Tallinn Transaction as set forth in Sections 5.2 to 5.5 of the HT

³Exhibit B-1 recommends reductions totaling \$10,464.81 (£5,297.57 converted at a rate of 1.9754 dollars per pound sterling), and Exhibit B-2 recommends reductions totaling \$11,983.43 (£6,408.25 converted at a rate of 1.8700 dollars per pound sterling).

⁴Of this total, £3,039.59 of charges are taken from Exhibit A-1 (relating to the Helsinki-Tallinn transaction) and are converted at a rate of \$1.9754 per pound sterling, and £5,949.27 of charges are taken from Exhibit A-2 (relating to non-HT services) and are converted at a rate of \$1.8700 per pound sterling.

Engagement Agreement and (2) several fees specified in sections 5.5 and 5.6 of the Revised Engagement Agreement.

5. Regarding the Helsinki-Tallinn Transaction, we note that the Application states that Vollman was paid a fixed fee of £225,000 on April 26, 2007, yet it does not appear that Vollman has filed a fee application regarding that fee. We asked Vollman to state whether that fee was included in a prior fee application, and – if not – to file an application seeking approval in accordance with the terms of the HT Retention Order (docket #435), which provides that

Vollman Brothers shall be compensated in accordance with the procedures set forth in the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Revised Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [*See* Docket No. 310], and any other applicable orders of this Court.

HT Retention Order at 3. Vollman provided the following response:

As disclosed in the Third Interim Fee Application,⁵ Vollman Brothers received a fixed fee of £225,000 (the “Fixed Fee”) on April 26, 2007 which was required to be paid promptly upon entry of the Helsinki-Tallinn Retention Order. Specifically, the Helsinki-Tallinn states that “Vollman Brothers shall be paid from the proceeds for the Helsinki-Tallinn Transaction (with the exception of the Fixed Fee, which shall be paid promptly upon entry of this Order) and all payments shall be made in accordance with the terms and provisions of the Helsinki-Tallinn Engagement Letter”. The language in the Helsinki-Tallinn Retention Order was carefully crafted after significant discussions between the U.S. Trustee, Vollman Brothers, the Debtors and the Committee. Indeed, the parties contemplated that the Fixed Fee would be immediately paid and allowed by the Court. As such, it is Vollman Brothers’ position that the Helsinki-Tallinn Retention Order which authorized a prompt payment of the Fixed Fee could effectively be viewed as an “allowance” of the Fixed Fee to Vollman Brothers and that no additional fee application was required.

That notwithstanding, as stated in the Third Interim Fee Application, while Vollman Brothers did not believe it was necessary to seek approval of the Fixed Fee in a fee

⁵ The “Third Interim Fee Application” referred to by Vollman is the Application which is the subject of this final report.

application due to these circumstances, Vollman Brothers nevertheless indicated in its Third Interim Fee Application, “to the extent it is necessary, Vollman Brothers hereby seeks allowance of the £225,000 fixed fee.” *See* Third Interim Fee Application, p. 7, fn. 5. Thus, if the Fee Auditor believes that approval of the £225,000 Fixed Fee is necessary through the fee application process, Vollman Brothers respectfully submits that the request for allowance of such Fixed Fee has already been made in the Third Interim Fee Application.

We appreciate this response but note that the provisions of the HT Retention Order remain subject to the provisions of that order specifying that Vollman is to be compensated through the normal fee-application process. The distinction between *payment* and *allowance* of compensation render these provisions of the HT Retention Order consistent with the same order’s provision for immediate payment of the £225,000 fixed fee to Vollman. Debtors routinely pay professional fees before those fees are allowed (although in many cases such fees are subjected to a 20% holdback). While we do not question the authority of the Debtors to make the £225,000 payment to Vollman, we believe those fees remain subject to the fee-application process. As for the suggestion that the footnote in the Application suffices to constitute an application for payment of these funds, we note that neither Vollman’s fee applications filed at docket nos. 2069 and 2070 nor the Debtors’ “Notice of Service and Filing of Seventh Quarterly Fee Requests of Debtors’ Professionals”, filed at docket no. 2071, includes the £225,000 fixed fee. In our final report, we expressed our opinion that a footnote in the Application does not constitute proper notice to all parties that Vollman is seeking allowance of this fee. Such proper notice is required, we believe, to give all interested parties an opportunity to review, and, if necessary, object to such fee. Thus we could not, at that time, recommend allowance of the £225,000 fixed fee. In the Response, Vollman again argued that the Application sufficed to place the issue of the allowance of the £225,000 fixed fee before the Court:

As disclosed in the Third Interim Fee Application Vollman Brothers received a fixed fee of £225,000 (the “Fixed Fee”) on April 26, 2007 which was required to be paid promptly upon entry of the Helsinki-Tallinn Retention Order. Specifically, the Helsinki-Tallinn Retention Order states that “Vollman Brothers shall be paid from the proceeds for the Helsinki-Tallinn Transaction (with the exception of the Fixed Fee, which shall be paid promptly upon entry of this Order) and all payments shall be made in accordance with the terms and provisions of the Helsinki-Tallinn Engagement Letter.” The language in the Helsinki-Tallinn Retention Order was carefully crafted after significant discussions between the U.S. Trustee, Vollman Brothers, the Debtors and the Committee. Indeed, the parties contemplated that the Fixed Fee would be immediately paid and allowed by the Court. As such, it is Vollman Brothers’ position that the Helsinki-Tallinn Retention Order which authorized a prompt payment of the Fixed Fee could effectively be viewed as an “allowance” of the Fixed Fee to Vollman Brothers and that no additional fee application was required.

That notwithstanding, as stated in the Third Interim Fee Application, while Vollman Brothers did not believe it was necessary to seek approval of the Fixed Fee in a fee application due to these circumstances, Vollman Brothers nevertheless indicated in its Third Interim Fee Application, “to the extent it is necessary, Vollman Brothers hereby seeks allowance of the £225,000 fixed fee.” *See* Third Interim Fee Application, p. 7, fn. 5. Thus, approval of the £225,000 fixed fee was requested as part of the Third Interim Fee Application and the major parties in interest raised no objection thereto.

We appreciate this response. However, we note that it largely reiterates the argument advanced in the response to our initial report. Accordingly, we see no reason to revise our prior recommendation in this regard. This recommendation, is, of course, based on what we believe to be the failure of Vollman to comply with the procedures outlined in its Retention Order regarding this fee. We do not believe that we have the authority to waive such procedures.

6. Regarding the Helsinki-Tallinn Transaction, we note that the Application and the provisions of the HT Engagement Agreement quoted therein state that Vollman is to receive a Completion Fee equal to 1% of the first \$25 million of Total Consideration received for the Helsinki-Tallinn Transaction. The Application states that the Total Consideration was 15.64 million euros,

which converted to \$24,392,000 at the exchange rate on the date of closing (April 1, 2008). The \$243,920 Completion Fee thus appears to have been properly calculated.

7. Regarding the Helsinki-Tallinn Transaction, the Application states that Vollman spent 1,259.4 hours on the matter, including 15.9 hours for preparation of the fee application. This works out to an effective hourly rate of \$193.68.⁶

8. Vollman also asserts £350,000 (\$654,500) in fees for “Pending Advisory Projects” under paragraph of Section 5.5 of the Revised Engagement Agreement. These fees include four fees of £50,000 each under the first paragraph of Section 5.5 of the Revised Engagement Agreement, relating to the following entities and transactions specified in that paragraph: (1) Charleston Marine Containers Inc. (“CMCI”), (2), a Brazilian container depot and tank cleaning station (“PCML”), (3), Yorkshire Marine Containers Ltd. (“YMCL”), and (4) a 70% interest in an Ivory Coast banana plantation (“Ivory Coast”). The remaining £150,000 of “Pending Advisory Project” fees consist of monthly fees owed to Vollman at the beginning of each subsequent month “if any Pending Advisory Project continues for more than five months from the agreed date of commencement without consummating a Transaction”. Vollman, whose services in this regard began on September 1, 2007, seeks £12,500 per month for the months of February, March, April, and May 2008 with respect to the CMCI, YMCL, and Ivory Coast projects.⁷

⁶We note that the effective hourly rate would be higher if the £\$225,000 fee paid on April 26, 2007, were included in the calculation.

⁷Vollman, at the Debtor's request, ceased providing services regarding PCML after PCML filed for bankruptcy protection in Brazil in late January 2008.

9. Vollman spent 1,844.0 hours on the Pending Advisory Projects, for an effective hourly rate of \$354.93 based on total fees of \$654,500 for those projects.

10. Finally, Vollman asserts £54,000 (\$100,980) in fees for “Project Management Businesses” under paragraph of Section 5.6 of the Revised Engagement Agreement. The £54,000 total consist of three completion fees of £18,000 each for the Cooltainer, Melbourne Container Park, and Hyde Park Tank Depot businesses.

11. Vollman spent 151 hours on the Project Management Businesses, for an effective hourly rate of \$668.74 based on total fees of \$100,980 for those projects.

12. In our initial report, we did not raise any issues regarding the fees discussed in paragraphs 6-11 above and accordingly recommend interim allowance of those fees. We cannot, however, recommend allowance of the further £225,000 fixed fee until approval of that fee is requested in a subsequent fee application.

CONCLUSION

13. Thus we recommend approval of fees totaling \$999,400.00 and expenses in the amount of \$158,061.07 (\$197,638.85 minus \$39,577.78) for Vollman’s services from March 20, 2007, to May 31, 2008.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.

By: 
Warren H. Smith
Texas State Bar No. 18757050
Mark W. Steirer
Texas State Bar No. 19139600

325 N. St. Paul Street, Suite 1250
Republic Center
Dallas, Texas 75201
214-698-3868
214-722-0081 (fax)
whsmith@whsmithlaw.com

FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served via First-Class United States mail to the attached service list and by email to Rocco Cavaliere, counsel for the applicant, on this 1st day of February 2009.


Warren H. Smith

SERVICE LIST

The Applicant

Bill Kendall
Vollman Brothers Limited
1 Cornhill
London EC3V 3ND
England

also

Rocco Cavaliere (Blank Rome)
at: rcavaliere@blankrome.com

Counsel to the Debtors

Robert S. Brady, Esq.
Edwin J. Harron, Esq.
Edmon L. Morton, Esq.
Sean T. Greecher, Esq.
Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801

Counsel to the Debtors

Larry J. Nyhan, Esq.
James F. Conlan, Esq.
Jeffrey E. Bjork, Esq.
Sidley Austin LLP
One South Dearborn Street
Chicago, Illinois 60603

Special Bermuda Counsel to the Debtors

Jennifer Y. Fraser
Appleby Hunter Bailhache
Canon's Court
22 Victoria Street
Hamilton HM 12
Bermuda

Special Counsel to the Debtors

Jeffrey Boxer, Esq.
Carter Ledyard & Milburn LLP
2 Wall Street
New York, NY 10005

Human Resources Consultants to the Debtors

David E. Brown
Company Secretary
Collinson Grant Limited
Ryecroft, Aviary Road
Worsley, Manchester M28 2WF
United Kingdom

Special Conflicts and Litigation

Counsel for the Debtors

David L. Eaton, Esq.
David A. Agay, Esq.
Adam C. McNeely, Esq.
Kirkland & Ellis LLP
200 East Randolph Dr.
Chicago, IL 60601

Yosef J. Riemer, Esq.
Galia Messika, Esq.
Kirkland & Ellis, LLP
153 East 53rd St.
New York, NY 10022

Special Counsel for General Foreign Legal Matters to the Debtors

Mark J. Douglas
Beaufort House
Tenth Floor
15 St. Botolph Street
London EC3A 7EE
England

Counsel to the Official Committee of Unsecured Creditors

William H. Sudell, Jr., Esq.
Derek C. Abbott, Esq.
Thomas F. Driscoll III, Esq.
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899

Counsel to the Official Committee of Unsecured Creditors

David B. Stratton, Esq.
Evelyn J. Meltzer, Esq.
Pepper Hamilton LLP
Hercules Plaza, Suite 5100
1313 Market Street
Wilmington, DE 19801

Counsel for the Official Committee of Unsecured Creditors

Marc Abrams
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, New York 10019

Counsel to the Official Committee of Unsecured Creditors

Scott Seamon
Bingham McCutchen LLP
399 Park Avenue
New York, NY 10022

Financial Advisor to the Official Committee of Unsecured Creditors

Christopher R. DiMauro
Houlihan Lokey Howard & Zukin
Capital, Inc.
1930 Century Park West
Los Angeles, CA 90067

Financial Advisor to the Official Committee of Unsecured Creditors

Gary Squires, Esq.
Kroll Limited
10 Fleet Place
London, EC4M 7RB
United Kingdom

Bermuda Counsel to the Official Committee of Unsecured Creditors

David W. Cooke, Esq.
R. J. Mayor, Esq.
Conyers Dill & Pearman
Clarendon House
2 Church Street, P.O. Box HM 666
Hamilton, HM CX,
Bermuda

United States Trustee

David L. Buchbinder, Esq.
Office of the United States Trustee
844 N. King Street, Room 2207
Lock Box 35
Wilmington, DE 19801

Exhibit A-1

Helsinki-Tallinn Transaction Services
(conversion rate: \$1.9754 per pound sterling)

Date	Employee	Amount (GBP)	Description	Fee Auditor's Comments	Proposed Reduction (GBP)
10/02/2007	Annalisa Bentley	47.9	Photocopying of financial information and company information - c. 700 pages	<i>limited to 10 cents per page (\$70 = £35.44)</i>	12.46
14/02/2007	Bill Kendall	£452.59	Taxi's to and from airports re. site visits in Nov 06	<i>inadequate detail</i>	452.59
05/02/2007	Bill Kendall	£4.88	Incorrectly duplicated - should be excluded	<i>voluntary reduction</i>	4.88
10/02/2007	Bill Kendall	£91.02	Client lunch at meeting to discuss HT transaction status	<i>max. \$35 / £17.72</i>	73.30
10/02/2007	Annalisa Bentley	£2.00	Fax sent to Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	1.49
10/02/2007	Bill Kendall	£17.52	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	17.52
10/02/2007	Douglas Johnson	£21.00	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	21.00
10/02/2007	Brett Roberts	£76.04	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	76.04
10/02/2007	Annalisa Bentley	£30.12	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	30.12
18/02/2007	N/A	£150.00	Miscellaneous amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
10/02/2007	Annalisa Bentley	£1.00	Fax sent to Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one</i>	0.49

				page)	
12/02/2007	Bill Kendall	£128.77	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	128.77
10/03/2007	Annalisa Bentley	£173.50	Printing financial information relating to HT	<i>fails to indicate no. of pages, cost per page, and whether the job was done in-house</i>	173.50
30/03/2007		£193.30	Taxis to airports	<i>inadequate detail</i>	193.30
10/03/2007	Bill Kendall	£15.91	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	15.91
10/03/2007	Annalisa Bentley	£37.29	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	37.29
10/03/2007	Douglas Johnson	£13.02	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	13.02
10/03/2007	Brett Roberts	£63.15	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	63.15
10/03/2007	Mark Woollcott	£21.67	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	21.67
10/03/2007	Annalisa Bentley	£0.83	Fax sent to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	0.32
2/14/2007	Brett Roberts	16.40	Taxi Worked late re SCL	<i>time records reflect no time spent on this case on this date</i>	16.40
14/02/2007	Mark Woollcott	27.60	Office to home working late on HT	<i>time records reflect no time spent on this case on this date</i>	27.60
16/02/2007	Mark Woollcott	11.80	Office to home working late on HT	<i>time records reflect no time spent on this case on this date</i>	11.80
20/02/2007	Mark Woollcott	29.80	Office to home working late on HT	<i>time records reflect no time spent on this case</i>	29.80

				<i>on this date</i>	
14/02/2007	Douglas Johnson	35.60	Office to home working late on HT	<i>Doug Johnson did not record any time for this matter during the Application Period</i>	35.60
16/02/2007	Douglas Johnson	37.40	Office to home working late on HT	<i>Doug Johnson did not record any time for this matter during the Application Period</i>	37.40
20/02/2007	Douglas Johnson	37.00	Office to home working late on HT	<i>Doug Johnson did not record any time for this matter during the Application Period</i>	37.00
12/04/2007	Brett Roberts	£60.42	Dinner for Brett Roberts, Douglas Johnson and Mark Woollcott whilst working late on HT Transaction	<i>time records reflect Roberts, Johnson, and Woollcott spent 3, 0, and 0 hours, respectively, on this case on this date</i>	60.42
10/04/2007	Brett Roberts	£97.88	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	97.88
10/04/2007	Annalisa Bentley	£2.57	Fax sent through to Helsinki Tallin	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	2.06
19/04/2007	Brett Roberts	£141.16	Cost of mobile calls and roaming whilst abroad in relation to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	141.16
<i>Photocopying and Printing</i>	Annalisa Bentley	150	Printing of updated financials and draft management presentations	<i>fails to indicate no. of pages, cost per page, and whether the job was done in-house</i>	150.00
04/04/2007	Mark Woollcott	28.00	Taxi from office to home working late on H-T	<i>time records reflect just two hours spent on this case on this date</i>	28.00
12/05/2007	Annalisa Bentley	25.00	Printing of additional copy of IM - incorrectly classified, should be part of photocopying and printing	<i>fails to indicate no. of pages, cost per page, and whether the job was done in-house</i>	25.00
12/05/2007	Brett Roberts	172.12	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	172.12
17/05/2007	Brett Roberts	41.12	Mobile calls in relation to HT -	<i>impermissible allocation</i>	41.12

			Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>- only actual expenses may be reimbursed</i>	
19/06/2007	Douglas Johnson	33.00	Taxi home working late on HT	<i>Doug Johnson did not record any time for this matter during the Application Period</i>	33.00
12/06/2007	Bill Kendall	82.20	Airport taxis	<i>inadequate detail</i>	82.20
03/04/2007	Bill Kendall	29.00	Cab home working late on HT	<i>time records reflect just two hours spent on this case on this date</i>	29.00
09/06/2007	Bill Kendall	31.50	Cab home working late on HT	<i>time records reflect no time spent on this case on this date</i>	31.50
20/06/2007		49.92	Dinner -meeting re. HT transaction in Tallin	<i>max. \$55 / £27.84 per person for dinner</i>	22.08
22/06/2007		57.63	Dinner -meeting re. HT transaction in Tallin	<i>max. \$55 / £27.84 per person for dinner</i>	29.79
12/06/2007	Brett Roberts	227.06	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	227.06
19/06/2007	Brett Roberts	30.96	Mobile phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	30.96
19/06/2007	Bill Kendall	13.72	Mobile phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	13.72
12/07/2007	Annalisa Bentley	20.30	Photocopying financial documents and information relating to IM	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	20.25
12/07/2007	Annalisa Bentley	18.50	Photocopying financial documents and information relating to IM	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	18.45
12/07/2007	Annalisa Bentley	3.00	Photocopying financial documents and information relating to IM	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	2.95
12/07/2007	Annalisa Bentley	142.81	Printing off copies of management presentation for bidders	<i>fails to indicate no. of pages, cost per page, and whether the job was</i>	142.81

				<i>done in-house</i>	
12/07/2007		250.00	Broadband	<i>inadequate detail</i>	250.00
07/07/2007		127.40	Taxis to airport	<i>inadequate detail</i>	127.40
Jul		174.80	WHK cabs Jul Helsinki Tallinn	<i>inadequate detail</i>	174.80
20/06/2007	Brett Roberts	94.47	ABR Dinner with SCL and HT management in Estonia for management presentation	<i>max. \$55 / £27.84 per person for dinner</i>	66.63
21/06/2007	Brett Roberts	111.37	ABR Dinner with SCL and HT management in Estonia for management presentation	<i>max. \$55 / £27.84 per person for dinner</i>	83.53
19/07/2007	Bill Kendall	83.25	Drinks and dinner with SCL	<i>max. \$55 / £27.84 per person for dinner</i>	55.41
12/07/2007	Bill Kendall	22.60	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	22.60
12/07/2007	Brett Roberts	218.87	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	218.87
12/07/2007	Brett Roberts	6.97	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	6.97
12/07/2007	Annalisa Bentley	1.63	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	1.12
12/07/2007	Mark Woollcott	38.42	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	38.42
12/07/2007	N/A	150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
12/07/2007	Bill Kendall	70.62	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	70.62
20/07/2007	Mark Woollcott	30.52	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	30.52
July		2,357.63	Typo - should be 235.76 for meeting rooms	<i>voluntary reduction</i>	2,121.87
10/08/2007	Annalisa Bentley		Photocopying updated financial	<i>no. of pages & cost per</i>	58.85

		58.90	information and management models	<i>page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	
Aug		250.00	Awaiting detail	<i>inadequate detail</i>	250.00
13/06/2007	Mark Woollcott	28.80	Office to Home working late on HT	<i>time records reflect just one hour spent on this matter on this date</i>	28.80
August	Bill Kendall	94.90	WHK taxis	<i>inadequate detail</i>	94.90
13/08/2007	Bill Kendall	27.40	WHK trains	<i>inadequate detail</i>	27.40
28/08/2007	Bill Kendall	27.40	WHK trains	<i>inadequate detail</i>	27.40
16/08/2007	Brett Roberts	108.00	Dinner in Estonia with bidders	<i>max. \$55 / £27.84 per person for dinner</i>	80.16
30/08/2007	Brett Roberts	137.83	Dinner in Estonia with bidders	<i>max. \$55 / £27.84 per person for dinner</i>	109.99
10/08/2007	Bill Kendall	10.27	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	10.27
10/08/2007	Brett Roberts	138.35	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	138.35
10/08/2007	Mark Woollcott	29.00	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	29.00
10/08/2007	N/A	150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
17/08/2007	Brett Roberts	157.34	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	157.34
14/08/2007	Bill Kendall	128.07	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	128.07
20/08/2007	Mark Woollcott	27.54	Mobile calls relating to HT whilst abroad - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	27.54

Sep	Annalisa Bentley	23.80	Photocopying updated financial information in relation to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	23.75
07/09/2007		284.60	Awaiting detail	<i>inadequate detail</i>	284.60
14/09/2007	Bill Kendall	100.40	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	100.40
14/09/2007	Bill Kendall	4.47	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	4.47
14/09/2007	Brett Roberts	201.49	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	201.49
14/09/2007	Mark Woollcott	18.19	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	18.19
14/09/2007		150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
08/10/2007		16.60	Photocopying confidential documents relating to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	16.55
05/10/2007		82.20	Taxi to airport	<i>inadequate detail</i>	82.20
15/10/2007	Bill Kendall	164.82	Dinner with HT management team whilst in Helsinki, Tallin	<i>max. \$55 / £27.84 per person for dinner</i>	136.98
15/10/2007	Brett Roberts	101.71	Dinner with Bill Kendall whilst in Tallin	<i>max. \$55 / £27.84 per person for dinner</i>	73.87
17/10/2007	Mark Woollcott	13.79	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	13.79
08/10/2007	Brett Roberts	51.71	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	51.71
11/10/2007	Bill Kendall	171.58	Mobile calls relating to HT - Note: it is impractical to go through each	<i>impermissible allocation - only actual expenses</i>	171.58

			individual phone call, therefore allocations have been made based on estimated usage	<i>may be reimbursed</i>	
08/10/2007	Bill Kendall	48.53	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	48.53
12/10/2007	Mark Woollcott	15.65	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	15.65
12/10/2007	Annalisa Bentley	50.96	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	50.96
12/10/2007	Brett Roberts	61.99	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	61.99
12/10/2007	Annalisa Bentley	7.57	Fax sent to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	7.06
18/10/2007	Annalisa Bentley	5.85	Fax sent to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	5.34
24/10/2007	Annalisa Bentley	5.13	Fax sent to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	4.62
12/10/2007		150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
15/10/2007		1,228.05	Awaiting detail	<i>inadequate detail</i>	1,228.05
06/11/2007		10.80	Photocopying documents relating to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ / £0.05 - for one page)</i>	10.75
06/11/2007	Bill Kendall	34.20	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	34.20

06/11/2007	Mark Woollcott	47.81	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	47.81
06/11/2007	Brett Roberts	154.34	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	154.34
06/11/2007	Annalisa Bentley	4.71	Fax sent to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)</i>	4.20
06/11/2007	N/A	150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
06/12/2007		36.40	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	36.40
17/01/2008		10,000.00	Invoice for fees paid to LG in the UK for legal advice relating to HT transaction	<i>not reimbursable without invoice providing the level of detail generally necessary to justify an award of reasonable attorneys' fees</i>	10,000.00
17/01/2008		4,720.75	Retention paid to Blank Rome to engage them for advice relating to HT transaction	<i>not reimbursable without invoice providing the level of detail generally necessary to justify an award of reasonable attorneys' fees</i>	4,720.75
			TOTAL		£25,843.61
					\$51,051.47

Exhibit A-2

Non-Helsinki-Tallinn Services
(conversion rate: \$1.87 per pound sterling)

Date	Employee	Amount (GBP)	Description	Fee Auditor's Comments	Proposed Reduction (GBP)
11/10/2006	Annalisa Bentley	4.5	Photocopying documents for SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - 10¢ - for one page)</i>	4.45
Cabs Nov		313.70	Total cabs for Brett Roberts, Bill Kendall, Douglas Johnson - detail not readily available from 2006	<i>inadequate detail</i>	313.70
20-Nov	Bill Kendall	95.00	Car from airport back home	<i>50% reduction for use of car service instead of taxi</i>	47.50
3-Nov	Bill Kendall	60.27	Meal with Sea Containers management	<i>meal not indicated - treated as breakfast charge (max. \$35 / £18.72)</i>	41.55
8-Nov	Bill Kendall	92.58	Meal - with Phil Calvert of Sea Containers	<i>meal not indicated - treated as breakfast charge (max. \$35 / £18.72)</i>	73.86
21-Nov	Douglas Johnson	40.84	Meal while working late on SCL	<i>meal not indicated - treated as breakfast charge (max. \$35 / £18.72)</i>	22.12
28-Nov	Bill Kendall	97.46	Meal with Sea Containers management	<i>meal not indicated - treated as breakfast charge (max. \$35 / £18.72)</i>	78.74
16-Nov	Bill Kendall	118.98	Meal with HT management in Tallin	<i>meal not indicated - treated as breakfast charge (max. \$25 / £13.37)</i>	105.61
13-Nov	Bill Kendall	454.99	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	454.99
10-Jan	N/A	89.04	Incorrect allocation to SCL - remove	<i>voluntary reduction</i>	89.04
10-Jan	Bill Kendall	14.24	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	14.24
10-Jan	Brett Roberts	25.86	Office phone calls relating to SCL - Note: it is impractical to go through each individual	<i>impermissible allocation - only actual expenses may be reimbursed</i>	25.86

			phone call, therefore allocations have been made based on estimated usage		
10-Jan	Douglas Johnson	8.40	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	8.40
10-Jan	Douglas Johnson	37.56	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	37.56
10-Jan		3.58	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 - for one page)</i>	3.05
10-Jan		83.97	Photocopying SCL documents - should be allocated to photocopying above	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	83.92
10-Jan	Annalisa Bentley	99.90	Photocopying corporate documents for SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	99.85
dec	Bill Kendall	355.20	Total cabs for Bill Kendall - detail not readily available from 2006	<i>inadequate detail</i>	355.20
18-Dec	Douglas Johnson	69.20	Total cabs for Douglas Johnson - detail not readily available from 2006	<i>inadequate detail</i>	69.20
19-Dec	Brett Roberts	135.30	Total cabs for Brett Roberts - detail not readily available from 2006	<i>inadequate detail</i>	135.30
7-Dec	Brett Roberts	125.76	Meal for two whilst in Helsinki, Tallin	<i>meal not indicated - treated as breakfast charge (max. \$25 / £13.37 per person)</i>	112.39
12-Dec	Bill Kendall	206.25	Meal after working late with Sea Containers team	<i>max. \$65 / £34.76</i>	320.69
13-Dec		24.01	WHK mobile	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	24.01
19-Dec	Brett Roberts	40.22	Mobile calls relating to SCL for Sept - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	40.22
19-Dec	Brett Roberts	66.07	Mobile calls relating to SCL for October - Note: it is impractical to go through each	<i>impermissible allocation - only actual expenses may be reimbursed</i>	66.07

			individual phone call, therefore allocations have been made based on estimated usage		
19-Dec	Brett Roberts	40.58	Mobile calls relating to SCL for November - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	40.58
10-Jan	Bill Kendall	25.26	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	25.26
10-Jan	Annalisa Bentley	43.56	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	43.56
10-Jan	Douglas Johnson	20.92	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	20.92
10-Jan	Brett Roberts	53.50	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	53.50
10-Jan	N/A	104.52	Incorrect allocation - remove	<i>voluntary reduction</i>	104.52
10-Jan		57.30	Photocopying documents	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	57.25
19-Jan		82.20	Total cabs for Douglas Johnson - detail not readily available	<i>inadequate detail</i>	82.20
19-Jan		94.39	Total cabs for Brett Roberts - detail not readily available	<i>inadequate detail</i>	94.39
19-Jan		122.50	Total cabs for Bill Kendall - detail not readily available	<i>inadequate detail</i>	122.50
25-Jan		269.59	Still looking for detailed breakdown	<i>inadequate detail</i>	256.59
15-Jan	Bill Kendall	112.93	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on	<i>impermissible allocation - only actual expenses may be reimbursed</i>	112.93

			estimated usage		
10-Jan	Annalisa Bentley	12.00	Fax Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	11.47
10-Jan	Bill Kendall	33.25	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	33.25
10-Jan	Annalisa Bentley	31.04	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	31.04
10-Jan	Douglas Johnson	14.22	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	14.22
10-Jan	Brett Roberts	70.26	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	70.26
10-Jan		120.00	Incorrect allocation - remove	<i>voluntary reduction</i>	120.00
5-Sep		208.20	Taxes on flights to Brazil for PCML with British Ariways	<i>inadequate detail</i>	208.20
10-Sep	Annalisa Bentley	4.50	Fax to Greece	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	3.97
20-Sep	Douglas Johnson	21.42	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	21.42
25-Sep	Annalisa Bentley	0.78	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	0.25
20-Oct	Douglas Johnson	32.14	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	32.14
27-Nov		495.00	Printing and phtocopying documents relating to	<i>no. of pages & cost per page not indicated (reduced to</i>	494.95

			YMCL, CMCI and Bananas	<i>max. charge for one page)</i>	
5-Nov		109.60	Car to and from the airport for trip to Brasil	<i>50% reduction for use of car service instead of taxi</i>	54.80
		154.50	Meal with local management in Brasil	<i>meal not indicated - treated as breakfast charge (max. \$25)</i>	129.50
19-Nov		596.45	Incorrect allocation - remove	<i>voluntary reduction</i>	596.45
6-Dec	Brett Roberts	16.63	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	16.63
6-Dec	Mark Woollcott	9.61	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	9.61
13-Nov	Bill Kendall	393.66	Mobile calls relating to SC and while abroad in Brasil - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	393.66
25-Jan		54.80	Printing IM's for YMCL for bidders and SCL	<i>no. of pages & cost per page not indicated</i>	54.80
25-Jan		108.16	Printing IM's for YMCL for bidders and SCL	<i>no. of pages & cost per page not indicated</i>	108.16
1-Dec		82.40	WHK Cabs	<i>inadequate detail</i>	82.40
14-Dec		58.29	Lunch with bidder for PCML	<i>max. \$35 / £18.72</i>	39.57
25-Jan	Bill Kendall	43.12	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	43.12
25-Jan	Annalisa Bentley	68.51	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	68.51
25-Jan	Dave McKinney	14.60	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	14.60
25-Jan	Brett Roberts		Office phone calls relating to	<i>impermissible allocation -</i>	295.94

		295.94	SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>only actual expenses may be reimbursed</i>	
25-Jan		19.30	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 - for one page)</i>	18.77
25-Jan	Mark Woolcott	29.16	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	29.16
25-Jan	Annalisa Bentley	0.61	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	0.08
25-Jan	N/A	150.00	Incorrect allocation - remove	<i>voluntary reduction</i>	150.00
13-Dec	Bill Kendall	80.73	Mobile calls relating to SC - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	<i>impermissible allocation - only actual expenses may be reimbursed</i>	80.73
25-Jan	Annalisa Bentley	12.20	Photocopying financial informatin for CMCI	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	12.15
25-Jan		1107.97	Still looking for detailed breakdown	<i>inadequate detail</i>	1,107.97
25-Jan	Dave McKinney and Brett Roberts	8,278.40	Two return air tickets to Charleston through Parador travel	<i>inadequate detail - class of carriage, origin, and destination not stated</i>	8,278.40
25-Jan	Bill Kendall	48.81	WHK phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	48.81
25-Jan	Annalisa Bentley	29.64	ALB phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	29.64
25-Jan	Dave McKinney	21.38	DAM phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	21.38
25-Jan	Brett Roberts	145.01	ABR phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	145.01
25-Jan	Mark Woolcott	41.80	MAW phone	<i>cellphone charges are considered overhead costs in</i>	41.80

				<i>the absence of further explanation</i>	
25-Jan	N/A	150.00	Incorrect allocation - remove	<i>inadequate detail</i>	150.00
11-Jan	Bill Kendall	320.56	WHK mobile	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	320.56
26-Feb		583.25	Incorrect allocation - remove	<i>voluntary reduction</i>	583.25
22-Feb	Dave McKinney	245.70	Taxi/Train	<i>inadequate detail</i>	245.70
22-Feb	Mark Woollcott	92.00	Taxi	<i>inadequate detail</i>	92.00
feb	Bill Kendall	54.00	WHK cabs - YMCL	<i>inadequate detail</i>	54.00
feb	Bill Kendall	85.20	WHK trains	<i>inadequate detail</i>	85.20
22-Feb	Mark Woollcott	176.20	Taxi	<i>inadequate detail</i>	176.20
12-Feb	Bill Kendall	158.96	WHK mobile	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	158.96
29-Mar	Annalisa Bentley	14.50	fax to USA	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	13.97
29-Mar	Bill Kendall	32.94	WHK phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	32.94
29-Mar	Annalisa Bentley	28.90	ALB phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	28.90
29-Mar	Dave McKinney	39.17	DAM phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	39.17
29-Mar	Brett Roberts	186.80	ABR phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	186.80
29-Mar	Annalisa Bentley	0.87	fax	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	0.34
29-Mar	Mark Woollcott	86.45	MAW phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	86.45
29-Mar	N/A	150.00	Incorrect allocation - remove	<i>voluntary reduction</i>	150.00
29-Mar	Annalisa Bentley	18.80	photocopying	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	18.75
29-Mar		583.51	Incorrect allocation - remove	<i>voluntary reduction</i>	583.51
29-Mar	Mark Woollcott	349.70	maw taxi/train	<i>inadequate detail</i>	349.70
Mar	Bill Kendall	113.60	WHK trains Mar	<i>inadequate detail</i>	113.60
Mar	Bill Kendall	37.00	WHK cabs	<i>inadequate detail</i>	37.00

10-Mar	Bill Kendall	531.85	Expenses in US	<i>inadequate detail</i>	531.85
10-Mar	Bill Kendall	392.58	\$775.97 whk hotel	<i>inadequate detail</i>	392.58
10-Mar	Bill Kendall	81.77	\$160 meal	<i>inadequate detail - treated as breakfast charge (max. \$25 / £13.37 per person)</i>	68.40
10-Mar	Brett Roberts	475.12	\$937.54 ABR hotel	<i>inadequate detail</i>	475.12
29-Mar	Mark Woollcott	66.38	Beverley arms hotel	<i>inadequate detail</i>	66.38
13-Mar	Bill Kendall	284.13	WHK mobile	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	284,13
29-Mar	Bill Kendall	£16.19	WHK phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	16.19
29-Mar	Annalisa Bentley	£57.56	ALB phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	57.56
29-Mar	Dave McKinney	£76.31	DAM phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	76.31
29-Mar	Brett Roberts	£155.39	ABR phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	155.39
29-Mar	Annalisa Bentley	£9.05	Fax	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	8.52
29-Mar	Mark Woollcott	£100.90	MAW phone	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	100.90
29-Mar	N/A	150.00	Incorrect allocation - remove	<i>voluntary reduction</i>	150.00
4-Apr		8.9	photocopying	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page)</i>	8.85
4-Apr		66.05	Trains / cabs	<i>inadequate detail</i>	66.05
4-Apr		10366	flights - charleston	<i>inadequate detail</i>	10,366.00
4-Apr		55.69	ABR hotel	<i>inadequate detail</i>	55.69
4-Apr		437.17	ABR mobile	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	437.17
4-Apr		148.44	conference calls	<i>cellphone charges are considered overhead costs in the absence of further explanation</i>	148.44
4-Apr		171.86	conference calls	<i>cellphone charges are considered overhead costs in the absence of further</i>	171.86

				<i>explanation</i>	
14-Apr		237.48	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	237.48
4-Apr		£9.78	WHK phone	cellphone charges are considered overhead costs in the absence of further explanation cellphone charges are considered overhead costs in the absence of further explanation	9.78
4-Apr		£30.89	ALB phone	cellphone charges are considered overhead costs in the absence of further explanation	30.89
4-Apr		£13.45	DAM phone	cellphone charges are considered overhead costs in the absence of further explanation	13.45
4-Apr		£109.16	ABR phone	cellphone charges are considered overhead costs in the absence of further explanation	109.16
4-Apr		£5.48	fax	no. of pages & cost per page not indicated (reduced to max. charge for one page)	4.95
4-Apr		£57.73	MAW phone	cellphone charges are considered overhead costs in the absence of further explanation	57.73
	Annalisa Bentley	259	Phtcopying and printing IM's	no. of pages & cost per page not indicated (reduced to max. charge for one page)	258.95
	Dave McKinney	201	DAM Train Endless	<i>inadequate detail</i>	201.00
	Mark Woollcott	201	MAW Train Endless	<i>inadequate detail</i>	201.00
	Bill Kendall	201	WHK train endless	<i>inadequate detail</i>	201.00
	Bill Kendall	402	WHK & MAW Admore	<i>inadequate detail</i>	402.00
	Mark Woollcott	201	MAW Train Endless	<i>inadequate detail</i>	201.00
	Mark Woollcott	201	MAW trian AIAC	<i>inadequate detail</i>	201.00
	Bill Kendall	556.75	WHK Antwerp	<i>inadequate detail</i>	556.75
	Mark Woollcott	556.75	MAW Antwerp	<i>inadequate detail</i>	556.75
	Brett roberts	5150.8	ABR Charleston	<i>inadequate detail</i>	5,150.80
	Bill Kendall	5368.8	WHK Charleston	<i>inadequate detail</i>	5,368.80
		839.67		<i>inadequate detail</i>	839.67
		575		<i>inadequate detail</i>	575.00
	Bill Kendall	200	WHK cabs	<i>inadequate detail</i>	200.00
	Mark Woollcott	80	MAW cabs	<i>inadequate detail</i>	80.00
	Brett roberts	100	ABR cabs	<i>inadequate detail</i>	100.00
	Bill Kendall	500	WHK cars to airport etc	<i>inadequate detail</i>	500.00
Staff	Bill Kendall	200	WHK hotel Charleston	<i>inadequate detail - max. \$250</i>	66.31

				(£133.69)	
	Brett roberts	300	ABR hotel Charleston	<i>inadequate detail - max. \$250</i> (£133.69)	166.31
	Mark Woolcott	280	MAW hotel Antwerp	<i>inadequate detail - max. \$250</i> (£133.69)	146.31
telephone	Brett roberts	500	ABR mobile	<i>inadequate detail</i>	500.00
	Bill Kendall	300	WHK mobile	<i>inadequate detail</i>	300.00
		1000	Detail not available	<i>inadequate detail</i>	1,000.00
			TOTAL		£51,935.02
					\$97,118.49

Exhibit B-1

Helsinki-Tallinn Transaction Services
(conversion rate: \$1.9754 per pound sterling)

Date	Employee	Amount (GBP)	Description	Fee Auditor's Comments	Proposed Reduction (GBP)
10/02/2007	Annalisa Bentley	47.9	Photocopying of financial information and company information - c. 700 pages	<i>limited to 10 cents per page (\$70 = £35.44) - Vollman agrees to reduction</i>	12.46
14/02/2007	Bill Kendall	£452.59	Taxi's to and from airports re. site visits in Nov 06	<i>detail provided for two charges totaling £98.19 - Vollman proposes 50% (£177.2, or \$350.04) reduction for remaining £354.40 of charges</i>	354.40
05/02/2007	Bill Kendall	£4.88	Incorrectly duplicated - should be excluded	<i>voluntary reduction - Vollman agrees to reduction</i>	4.88
10/02/2007	Bill Kendall	£91.02	Client lunch at meeting to discuss HT transaction status	<i>max. \$35 / £17.72 per diner - Response indicates four diners</i>	20.14
10/02/2007	Annalisa Bentley	£2.00	Fax sent to Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman agrees to reduction</i>	1.49
18/02/2007	N/A	£150.00	Miscellaneous amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
10/02/2007	Annalisa Bentley	£1.00	Fax sent to Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman agrees to reduction</i>	0.49
10/03/2007	Annalisa Bentley	£173.50	Printing financial information relating to HT	<i>1735 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £85.70</i>	85.70
30/03/2007		£193.30	Taxis to airports	<i>Vollman agrees to reduction</i>	193.30
10/03/2007	Annalisa Bentley	£0.83	Fax sent to HT	<i>Vollman agrees to reduction</i>	0.32
2/14/2007	Brett Roberts	16.40	Taxi Worked late re SCL	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	16.40
14/02/2007	Mark Woolcott	27.60	Office to home working late	<i>Time records reflect no time</i>	27.60

			on HT	<i>spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	
16/02/2007	Mark Woolcott	11.80	Office to home working late on HT	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	11.80
20/02/2007	Mark Woolcott	29.80	Office to home working late on HT	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	29.80
14/02/2007	Douglas Johnson	35.60	Office to home working late on HT	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	35.60
16/02/2007	Douglas Johnson	37.40	Office to home working late on HT	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	37.40
20/02/2007	Douglas Johnson	37.00	Office to home working late on HT	<i>Time records reflect no time spent on this case on this date - Vollman explains that time records were not kept for period predating official retention on 3/22/07, but this expense relates to preparatory work done before that date.</i>	37.00
12/04/2007	Brett Roberts	£60.42	Dinner for Brett Roberts, Douglas Johnson and Mark Woolcott whilst working late on HT Transaction	<i>Time records reflect Roberts, Johnson, and Wollcott spent 3, 0, and 0 hours, respectively, on this case on this date. Vollman responds that the actual date of</i>	60.42

				<i>the expense was 2/14/07, which was before the firm's retention and before it began keeping time records.</i>	
10/04/2007	Annalisa Bentley	£2.57	Fax sent through to Helsinki Tallin	<i>Vollman agrees to reduction</i>	2.06
<i>Photocopying and Printing</i>	Annalisa Bentley	150	Printing of updated financials and draft management presentations	<i>Approx. 1500 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £74.10</i>	74.10
04/04/2007	Mark Woollcott	28.00	Taxi from office to home working late on H-T	<i>Time records reflect just two hours spent on this case on this date. Vollman replies, "Mark Woollcott was required to assist on HT after hours to finalise preparation of the IM and buyers lists." Woollcott, however, typically billed 1-3 hours per day on this matter, and there were thus no instances in which he spent most of the day working for Sea Containers before billing a late-night taxi to another client.</i>	28.00
12/05/2007	Annalisa Bentley	25.00	Printing of additional copy of IM - incorrectly classified, should be part of photocopying and printing	<i>Approx. 250 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £12.30</i>	12.30
19/06/2007	Douglas Johnson	33.00	Taxi home working late on HT	<i>Doug Johnson did not record any time for this matter during the Application Period. Vollman responds that this charge related to non-HT matters; however, Johnson did not bill any time for non-HT matters on this date, or at any time before Sept. 2007.</i>	33.00
12/06/2007	Bill Kendall	82.20	Airport taxis	<i>Vollman proposes 50% reduction due to lack of detail</i>	82.20
03/04/2007	Bill Kendall	29.00	Cab home working late on HT	<i>Time records reflect just two hours spent on this case on this date. Vollman responds that he was required to work on HT after hours to review the IM and buyers lists. Woollcott, however, typically billed 1-3 hours per day on this matter, and there were thus no instances in which he spent most of the day working for Sea Containers before billing a late-night taxi to another client.</i>	29.00
09/06/2007	Bill Kendall	31.50	Cab home working late on	<i>Time records reflect no time</i>	31.50

			HT	spent on this case on this date. Vollman responds that the cab ride occurred in the early morning as a result of work done on 6/8/07. However, Kendall recorded just 3 hours for June 8.	
22/06/2007		57.63	Dinner -meeting re. HT transaction in Tallin	max. \$55 / £27.84 per person for dinner -Vollman responds that there were 2 diners, indicating a £1.95 reduction.	1.95
12/07/2007	Annalisa Bentley	20.30	Photocopying financial documents and information relating to IM	203 pages copied in-house at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £10.00	10.00
12/07/2007	Annalisa Bentley	18.50	Photocopying financial documents and information relating to IM	1850 pages copied in-house at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £9.10	9.10
12/07/2007	Annalisa Bentley	3.00	Photocopying financial documents and information relating to IM	Vollman agrees to reduction	2.95
12/07/2007	Annalisa Bentley	142.81	Printing off copies of management presentation for bidders	Approx. 1428 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £70.50	70.50
07/07/2007		127.40	Taxis to airport	inadequate detail - Vollman proposes 50% reduction	127.40
Jul		174.80	WHK cabs Jul Helsinki Tallinn	inadequate detail - Vollman proposes 50% reduction	174.80
20/06/2007	Brett Roberts	94.47	ABR Dinner with SCL and HT management in Estonia for management presentation	dinner for 3 - max. \$55 / £27.84 per person for dinner	10.95
21/06/2007	Brett Roberts	111.37	ABR Dinner with SCL and HT management in Estonia for management presentation	dinner for 3 - max. \$55 / £27.84 per person for dinner	27.85
12/07/2007	Annalisa Bentley	1.63	Fax to SCL	no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman accepts reduction	1.12
12/07/2007	N/A	150.00	Amount charged in error. Should be removed	voluntary reduction	150.00
July		2,357.63	Typo - should be 235.76 for meeting rooms	voluntary reduction	2,121.87
10/08/2007	Annalisa Bentley	58.90	Photocopying updated financial information and management models	589 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £29.10	29.10
13/06/2007	Mark Woolcott	28.80	Office to Home working late	Vollman response states	28.80

			on HT	Woolcott spent 4.5 hours on this matter on this date, but this is insufficient to justify charge for late-night meal or taxi.	
13/08/2007	Bill Kendall	27.40	WHK trains	inadequate detail - Vollman proposes 50% reduction	27.40
28/08/2007	Bill Kendall	27.40	WHK trains	inadequate detail - Vollman proposes 50% reduction	27.40
16/08/2007	Brett Roberts	108.00	Dinner in Estonia with bidders	dinner for 3 - max. \$55 / £27.84 per person for dinner	24.48
30/08/2007	Brett Roberts	137.83	Dinner in Estonia with bidders	dinner for 4 - max. \$55 / £27.84 per person for dinner	26.47
10/08/2007	N/A	150.00	Amount charged in error. Should be removed	voluntary reduction	150.00
Sep	Annalisa Bentley	23.80	Photocopying updated financial information in relation to HT	238 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £11.80	11.80
07/09/2007		284.60	Awaiting detail	inadequate detail - Vollman accepts reduction	284.60
14/09/2007		150.00	Amount charged in error. Should be removed	voluntary reduction	150.00
08/10/2007		16.60	Photocopying confidential documents relating to HT	166 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £8.20	8.20
05/10/2007		82.20	Taxi to airport	sufficient supplemental detail provided; however, Vollman notes an inadvertent doubling of the actual £41.10 charge	41.10
15/10/2007	Bill Kendall	164.82	Dinner with HT management team whilst in Helsinki, Tallin	dinner for 5 in Tallinn - max. \$55 / £27.84 per person	25.62
15/10/2007	Brett Roberts	101.71	Dinner with Bill Kendall whilst in Tallin	dinner for 2 in Tallinn - max. \$55 / £27.84 per person	46.03
12/10/2007	Annalisa Bentley	7.57	Fax sent to SCL	no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman accepts reduction	7.06
18/10/2007	Annalisa Bentley	5.85	Fax sent to SCL	no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman accepts reduction	5.34
24/10/2007	Annalisa Bentley	5.13	Fax sent to SCL	no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page) - Vollman accepts reduction	4.62
12/10/2007		150.00	Amount charged in error. Should be removed	voluntary reduction	150.00

06/11/2007		10.80	Photocopying documents relating to HT	<i>108 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £5.30</i>	5.30
06/11/2007	Annalisa Bentley	4.71	Fax sent to HT	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 / £0.51 - for one page)- Vollman accepts reduction</i>	4.20
06/11/2007	N/A	150.00	Amount charged in error. Should be removed	<i>voluntary reduction</i>	150.00
				TOTAL:	£5,297.57
					\$10,464.81

Exhibit B-2

Non-Helsinki-Tallinn Services
(conversion rate: \$1.87 per pound sterling)

Date	Employee	Amount (GBP)	Description	Fee Auditor's Comments	Proposed Reduction (GBP)
11/10/2006	Annalisa Bentley	4.5	Photocopying documents for SCL	45 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £2.10	2.10
Cabs Nov		313.70	Total cabs for Brett Roberts, Bill kendall, Douglas Johnson - detail not readily available from 2006	inadequate detail - Vollman proposes 50% reduction	313.70
20-Nov	Bill Kendall	95.00	Car from airport back home	50% reduction for use of car service instead of taxi - Vollman accepts reduction	47.50
3-Nov	Bill Kendall	60.27	Meal with Sea Containers management	lunch for 2 in London - max per person \$45 / £24.06 - £12.15 reduction warranted	12.15
8-Nov	Bill Kendall	92.58	Meal - with Phil Calvert of Sea Containers	dinner for 2 in London - max per person \$65 / £34.76 - £23.06 reduction accepted	23.06
21-Nov	Douglas Johnson	40.84	Meal while working late on SCL	dinner for Johnson & Roberts while working late -however, time records do not reflect any time for these professionals on either 11/21/06 or 11/21/ 07	40.84
16-Nov	Bill Kendall	118.98	Meal with HT management in Tallin	dinner for 3 in Tallinn (max. \$55 / £29.41 per person)	30.75
10-Jan	N/A	89.04	Incorrect allocation to SCL - remove	voluntary reduction	89.04
10-Jan		3.58	Fax to SCL	no. of pages & cost per page not indicated (reduced to max. charge - \$1 - for one page) - Vollman accepts reduction	3.05
10-Jan		83.97	Photocopying SCL documents - should be allocated to photocopying above	840 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £39.07	39.07
10-Jan	Annalisa Bentley	99.90	Photocopying corporate documents for SCL	999 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £46.50	46.50
dec	Bill Kendall	355.20	Total cabs for Bill kendall - detail not readily available from 2006	inadequate detail - Vollman proposes 50% reduction	355.20

18-Dec	Douglas Johnson	69.20	Total cabs for Douglas Johnson - detail not readily available from 2006	inadequate detail - Vollman proposes 50% reduction	69.20
19-Dec	Brett Roberts	135.30	Total cabs for Brett Roberts - detail not readily available from 2006	<i>detail provided for £135.30 - however, 1 charges (£22.00) is for a late-night taxi 7/22/06, for which no supporting time records are provided.</i>	22.00
7-Dec	Brett Roberts	125.76	Meal for two whilst in Helsinki, Tallin	<i>dinner for 2 in Helsinki (max. \$55 / £29.41 per person)</i>	66.94
12-Dec	Bill Kendall	206.25	Meal after woking late with Sea Containers team	<i>dinner for 4 - max. \$65 / £34.76 per person - however, no supporting time records are provided</i>	206.25
10-Jan	N/A	104.52	Incorrect allocation - remove	<i>voluntary reduction</i>	104.52
10-Jan		57.30	Photocopying documents	<i>573 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £26.66</i>	26.66
19-Jan		82.20	Total cabs for Douglas Johnson - detail not readily available	<i>inadequate detail - Vollman proposes 50% reduction</i>	82.20
19-Jan		94.39	Total cabs for Brett Roberts - detail not readily available	<i>detail provided for £94.90 - however, 2 charges (£34.00) are for late-night taxis on dates (12/5 and 12/6/06) for which there are no supporting time records</i>	94.39
19-Jan		122.50	Total cabs for Bill kendall - detail not readily available	<i>inadequate detail - Vollman proposes 50% reduction</i>	122.50
25-Jan		269.59	Still looking for detailed breakdown	<i>inadequate detail - Vollman accepts 100% reduction</i>	269.59
10-Jan	Annalisa Bentley	12.00	Fax Sea Containers	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction</i>	11.47
10-Jan		120.00	Incorrect allocation - remove	<i>voluntary reduction</i>	120.00
10-Sep	Annalisa Bentley	4.50	Fax to Greece	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction</i>	3.97
25-Sep	Annalisa Bentley	0.78	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction</i>	0.25
27-Nov		495.00	Printing and phtocopying documents relating to YMCL,CMCI and Bananas	<i>4950 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £230.30</i>	230.30
5-Nov			Car to and from the airport for	<i>50% reduction for use of car</i>	54.80

		109.60	trip to Brasil	<i>service instead of taxi - Vollman accepts reduction</i>	
		154.50	Meal with local management in Brasil	<i>dinner for 3 in Brazil (max. \$55 / £29.41 per person)</i>	66.27
19-Nov		596.45	Incorrect allocation - remove	<i>voluntary reduction</i>	596.45
25-Jan		54.80	Printing IM's for YMCL for bidders and SCL	<i>548 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £25.50</i>	25.50
25-Jan		108.16	Printing IM's for YMCL for bidders and SCL	<i>1082 pages billed at actual cost charged to Vollman of £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £50.25</i>	50.25
1-Dec		82.40	WHK Cabs	<i>inadequate detail - Vollman accepts reduction</i>	82.40
14-Dec		58.29	Lunch with bidder for PCML	<i>Lunch for 3 in unspecified location - max. \$35 / £18.72 - per person - Vollman accepts reduction of £2.13</i>	2.13
25-Jan		19.30	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge - \$1 - for one page) - Vollman accepts reduction</i>	18.77
25-Jan	Annalisa Bentley	0.61	Fax to SCL	<i>no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction</i>	0.08
25-Jan	N/A	150.00	Incorrect allocation - remove	<i>voluntary reduction</i>	150.00
25-Jan	Annalisa Bentley	12.20	Photocopying financial informatin for CMCI	<i>122 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £5.68</i>	5.68
25-Jan	N/A	150.00	Incorrect allocation - remove	<i>voluntary reduction</i>	150.00
26-Feb		583.25	Incorrect allocation - remove	<i>voluntary reduction</i>	583.25
22-Feb	Mark Woolcott	92.00	Taxi	<i>detail provided for £77.50 - Vollman proposes 100% reduction on remaining £14.50</i>	14.50
feb	Bill Kendall	54.00	WHK cabs - YMCL	<i>inadequate detail - Vollman proposes 50% reduction</i>	54.00
feb	Bill Kendall	85.20	WHK trains	<i>inadequate detail - Vollman accepts reduction</i>	85.20
22-Feb	Mark Woolcott	176.20	Taxi	<i>detail provided for £268.60 - however, 3 charges (£92.00)</i>	(0.40)

				are for late-night taxis on dates on which Woollcott worked just 4, 4.5, and 3.5 hours, respectively. Thus, an upward adjustment of £0.40 is warranted.	
29-Mar	Annalisa Bentley	14.50	fax to USA	no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction	13.97
29-Mar	Annalisa Bentley	0.87	fax	no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman accepts reduction	0.34
29-Mar	N/A	150.00	Incorrect allocation - remove	voluntary reduction	150.00
29-Mar	Annalisa Bentley	18.80	photocopying	188 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £8.75	8.75
29-Mar		583.51	Incorrect allocation - remove	voluntary reduction	583.51
29-Mar	Mark Woollcott	349.70	maw taxi/train	detail provided for £349.70 - however, the 2/25/08 charge (£30.00) is for a late-night taxis on a date on which Woollcott worked just 2.0 hours (all YMCL; no time recorded for the Bananas project), respectively. Thus, a reduction of £30.00 is warranted.	30.00
Mar	Bill Kendall	113.60	WHK trains Mar	inadequate detail - Vollman proposes 50% reduction	113.60
10-Mar	Bill Kendall	531.85	Expenses in US	inadequate detail - Vollman accepts reduction	531.85
10-Mar	Bill Kendall	81.77	\$160 meal	dinner for 2 in Charleston, SC - capped at \$110 or £58.82	22.95
29-Mar	Annalisa Bentley	£9.05	Fax	no. of pages & cost per page not indicated (reduced to max. charge for one page) - Vollman agrees to reduction	8.52
29-Mar	N/A	150.00	Incorrect allocation - remove	Vollman agrees to reduction	150.00
4-Apr		8.9	photocopying	89 pages copied at £0.10 per page - Vollman proposes reduction to 10¢ per page, for reduction of £4.10	4.10
4-Apr		10366	flights - charleston	detail supplemented to support £10,276.60 of charges - Vollman agrees to \$89.40 reduction	89.40
4-Apr		£5.48	fax	no. of pages & cost per page not indicated (reduced to max. charge for one page) -	4.95

				<i>Vollman accepts reduction</i>	
	Bill Kendall	200	WHK cabs	<i>detail provided for £157.17 - Vollman proposes 100% reduction on remaining £42.83</i>	42.83
	Brett roberts	100	ABR cabs	<i>detail provided for £144.20 - however, 4 charges (£25.60) are for late-night taxis on dates on which Roberts worked just 4.0, 3.0, 3.5, and 2.0 hours, respectively. Thus, an upward adjustment of £18.60 is warranted.</i>	(18.60)
	Bill Kendall	500	WHK cars to airport etc	<i>detail provided for £200 - Vollman proposes 50% reduction on remaining £300</i>	300.00
				TOTAL: £6,408.25	
					\$11,983.43

Exhibit B-3

Date	Employee	Amount (GBP)	Description	Fee Auditor's Comments	Proposed Reduction (GBP)
Phone charges from Exhibit A-1:				charges below are converted at \$1.9754 per pound sterling:	
10/02/2007	Bill Kendall	£17.52	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	17.52
10/02/2007	Douglas Johnson	£21.00	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	21.00
10/02/2007	Brett Roberts	£76.04	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	76.04
10/02/2007	Annalisa Bentley	£30.12	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	30.12
12/02/2007	Bill Kendall	£128.77	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	128.77
10/03/2007	Bill Kendall	£15.91	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	15.91
10/03/2007	Annalisa Bentley	£37.29	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	37.29
10/03/2007	Douglas Johnson	£13.02	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	13.02
10/03/2007	Brett Roberts	£63.15	Office phone calls relating to HT -	impermissible allocation	63.15

			Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	- only actual expenses may be reimbursed	
10/03/2007	Mark Woolcott	£21.67	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	21.67
10/04/2007	Brett Roberts	£97.88	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	97.88
19/04/2007	Brett Roberts	£141.16	Cost of mobile calls and roaming whilst abroad in relation to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	141.16
12/05/2007	Brett Roberts	172.12	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	172.12
17/05/2007	Brett Roberts	41.12	Mobile calls in relation to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	41.12
12/06/2007	Brett Roberts	227.06	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	227.06
19/06/2007	Brett Roberts	30.96	Mobile phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	30.96
19/06/2007	Bill Kendall	13.72	Mobile phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	13.72
12/07/2007	Bill Kendall	22.60	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	22.60
12/07/2007	Brett Roberts	218.87	Office phone calls relating to HT - Note: it is impractical to go through	impermissible allocation - only actual expenses	218.87

			each individual phone call, therefore allocations have been made based on estimated usage	may be reimbursed	
12/07/2007	Brett Roberts	6.97	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	6.97
12/07/2007	Mark Woolcott	38.42	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	38.42
12/07/2007	Bill Kendall	70.62	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	70.62
20/07/2007	Mark Woolcott	30.52	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	30.52
10/08/2007	Bill Kendall	10.27	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	10.27
10/08/2007	Brett Roberts	138.35	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	138.35
10/08/2007	Mark Woolcott	29.00	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	29.00
17/08/2007	Brett Roberts	157.34	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	157.34
14/08/2007	Bill Kendall	128.07	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	128.07
20/08/2007	Mark Woolcott	27.54	Mobile calls relating to HT whilst abroad - Note: it is impractical to go through each individual phone call, therefore allocations have been	impermissible allocation - only actual expenses may be reimbursed	27.54

			made based on estimated usage		
14/09/2007	Bill Kendall	100.40	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	100.40
14/09/2007	Bill Kendall	4.47	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	4.47
14/09/2007	Brett Roberts	201.49	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	201.49
14/09/2007	Mark Woolcott	18.19	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	18.19
17/10/2007	Mark Woolcott	13.79	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	13.79
08/10/2007	Brett Roberts	51.71	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	51.71
11/10/2007	Bill Kendall	171.58	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	171.58
08/10/2007	Bill Kendall	48.53	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	48.53
12/10/2007	Mark Woolcott	15.65	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	15.65
12/10/2007	Annalisa Bentley	50.96	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	50.96
12/10/2007	Brett Roberts	61.99	Office phone calls relating to HT -	impermissible allocation	61.99

			Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	- only actual expenses may be reimbursed	
06/11/2007	Bill Kendall	34.20	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	34.20
06/11/2007	Mark Woollcott	47.81	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	47.81
06/11/2007	Brett Roberts	154.34	Office phone calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	154.34
06/12/2007		36.40	Mobile calls relating to HT - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	36.40
				TOTAL:	3,039.59

Phone charges from Exhibit A-2:				charges below are converted at \$1.8700 per pound sterling:	
13-Nov	Bill Kendall	454.99	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	454.99
10-Jan	Bill Kendall	14.24	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	14.24
10-Jan	Brett Roberts	25.86	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	25.86
10-Jan	Douglas Johnson	8.40	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone	impermissible allocation - only actual expenses may be reimbursed	8.40

			call, therefore allocations have been made based on estimated usage		
10-Jan	Douglas Johnson	37.56	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	37.56
13-Dec		24.01	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	24.01
19-Dec	Brett Roberts	40.22	Mobile calls relating to SCL for Sept - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	40.22
19-Dec	Brett Roberts	66.07	Mobile calls relating to SCL for October - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	66.07
19-Dec	Brett Roberts	40.58	Mobile calls relating to SCL for November - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	40.58
10-Jan	Bill Kendall	25.26	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	25.26
10-Jan	Annalisa Bentley	43.56	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	43.56
10-Jan	Douglas Johnson	20.92	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	20.92
10-Jan	Brett Roberts	53.50	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have	impermissible allocation - only actual expenses may be reimbursed	53.50

			been made based on estimated usage		
15-Jan	Bill Kendall	112.93	Mobile calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	112.93
10-Jan	Bill Kendall	33.25	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	33.25
10-Jan	Annalisa Bentley	31.04	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	31.04
10-Jan	Douglas Johnson	14.22	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	14.22
10-Jan	Brett Roberts	70.26	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	70.26
20-Sep	Douglas Johnson	21.42	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	21.42
20-Oct	Douglas Johnson	32.14	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	32.14
6-Dec	Brett Roberts	16.63	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	16.63
6-Dec	Mark Woolcott	9.61	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone	impermissible allocation - only actual expenses may be reimbursed	9.61

			call, therefore allocations have been made based on estimated usage		
13-Nov	Bill Kendall	393.66	Mobile calls relating to SC and while abroad in Brasil - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	393.66
25-Jan	Bill Kendall	43.12	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	43.12
25-Jan	Annalisa Bentley	68.51	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	68.51
25-Jan	Dave McKinney	14.60	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	14.60
25-Jan	Brett Roberts	295.94	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	295.94
25-Jan	Mark Woolcott	29.16	Office phone calls relating to SCL - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	29.16
13-Dec	Bill Kendall	80.73	Mobile calls relating to SC - Note: it is impractical to go through each individual phone call, therefore allocations have been made based on estimated usage	impermissible allocation - only actual expenses may be reimbursed	80.73
25-Jan	Bill Kendall	48.81	WHK phone	cellphone charges are considered overhead costs in the absence of further explanation	48.81
25-Jan	Annalisa Bentley	29.64	ALB phone	cellphone charges are considered overhead costs in the absence of further explanation	29.64

25-Jan	Dave McKinney	21.38	DAM phone	cellphone charges are considered overhead costs in the absence of further explanation	21.38
25-Jan	Brett Roberts	145.01	ABR phone	cellphone charges are considered overhead costs in the absence of further explanation	145.01
25-Jan	Mark Woolcott	41.80	MAW phone	cellphone charges are considered overhead costs in the absence of further explanation	41.80
11-Jan	Bill Kendall	320.56	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	320.56
12-Feb	Bill Kendall	158.96	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	158.96
29-Mar	Bill Kendall	32.94	WHK phone	cellphone charges are considered overhead costs in the absence of further explanation	32.94
29-Mar	Annalisa Bentley	28.90	ALB phone	cellphone charges are considered overhead costs in the absence of further explanation	28.90
29-Mar	Dave McKinney	39.17	DAM phone	cellphone charges are considered overhead costs in the absence of further explanation	39.17
29-Mar	Brett Roberts	186.80	ABR phone	cellphone charges are considered overhead costs in the absence of further explanation	186.80
29-Mar	Mark Woolcott	86.45	MAW phone	cellphone charges are considered overhead costs in the absence of further explanation	86.45
13-Mar	Bill Kendall	284.13	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	284,13
29-Mar	Bill Kendall	£16.19	WHK phone	cellphone charges are considered overhead costs in the absence of further explanation	16.19
29-Mar	Annalisa Bentley	£57.56	ALB phone	cellphone charges are considered overhead costs in the absence of further explanation	57.56

29-Mar	Dave McKinney	£76.31	DAM phone	cellphone charges are considered overhead costs in the absence of further explanation	76.31
29-Mar	Brett Roberts	£155.39	ABR phone	cellphone charges are considered overhead costs in the absence of further explanation	155.39
29-Mar	Mark Woollcott	£100.90	MAW phone	cellphone charges are considered overhead costs in the absence of further explanation	100.90
4-Apr		437.17	ABR mobile	cellphone charges are considered overhead costs in the absence of further explanation	437.17
4-Apr		148.44	conference calls	cellphone charges are considered overhead costs in the absence of further explanation	148.44
4-Apr		171.86	conference calls	cellphone charges are considered overhead costs in the absence of further explanation	171.86
14-Apr		237.48	WHK mobile	cellphone charges are considered overhead costs in the absence of further explanation	237.48
4-Apr		£9.78	WHK phone	cellphone charges are considered overhead costs in the absence of further explanation cellphone charges are considered overhead costs in the absence of further explanation	9.78
4-Apr		£30.89	ALB phone	cellphone charges are considered overhead costs in the absence of further explanation	30.89
4-Apr		£13.45	DAM phone	cellphone charges are considered overhead costs in the absence of further explanation	13.45
4-Apr		£109.16	ABR phone	cellphone charges are considered overhead costs in the absence of further explanation	109.16
4-Apr		£57.73	MAW phone	cellphone charges are considered overhead costs in the absence of further explanation	57.73

telephone	Brett roberts	500	ABR mobile	inadequate detail	500.00
	Bill Kendall	300	WHK mobile	inadequate detail	300.00