IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:

SEA CONTAINERS LTD. et al.

SEA CONTAINERS LTD. et al.

SUbstitute of the property of

CERTIFICATION OF NO OBJECTION REGARDING DOCKET NO. 2565

The undersigned hereby certifies that, as of the date hereof, he or she has received no answer, objection or other responsive pleading to the Notice of Monthly Fee and Expense Invoice (the "Invoice"), for December 1, 2008 through December 31, 2008 filed on January 15, 2008. The undersigned further certifies that he or she has reviewed the Court's docket in this case and no answer, objection or other responsive pleading to the Invoice appears thereon. Pursuant to the Invoice, objections to the Invoice were to be filed and served no later than February 4, 2009. Thus Debtors are authorized to pay the undersigned eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the Invoice.

February 5, 2009

WARREN H. SMITH & ASSOCIATES, P.C.

Warren H. Smith

State Bar No. 18757050

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FEE AUDITOR