UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: Sea Containers Ltd., *et al.*

Case No. 06-11156 (KJC)
Reporting Period: March 1, 2007 - March 31, 2007

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month**

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CON'T)	X	
Copies of bank statements			
Cash disbursements journals			
Statement of Operations	MOR-2	X	
Balance Sheet	MOR-3	X	
Status of Postpetition Taxes	MOR-4	X	
Copies of IRS Form 6123 or payment receipt			
Copies of tax returns filed during reporting period			
Summary of Unpaid Postpetition Debts	MOR-4	X	
Listing of aged accounts payable			
Accounts Receivable Reconciliation and Aging	MOR-5	X	
Debtor Questionnaire	MOR-5	X	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor — Date

Signature of Joint Debtor — Date

Signature of Authorized Individual* — Date April 30, 2007

IAN DURANT
Printed Name of Authorized Individual — Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.
** As agreed with the US Trustee office, MORs will be filed the 30th after each Month

FORM MOR
(9/99)

SEA CONTAINERS LTD., et al.
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SEA CONTAINERS LTD., et al
MONTHLY OPERATING REPORT, MARCH 2007

NOTES TO MONTHLY OPERATING REPORT

General

For financial reporting purposes, Sea Containers Ltd. prepares consolidated financial statements relating to Sea Containers Ltd. and its affiliates and subsidiaries (the "Sea Containers Group") that are filed with the Securities and Exchange Commission (the "SEC"). Unlike the consolidated financial statements, the financial statements in this report reflect only the assets and liabilities of each individual Debtor (as defined below).

The information furnished in this report includes primarily normal recurring adjustments and reflects all adjustments which are, in the opinion of management, necessary for a fair presentation of such financial information. In particular, management wishes to highlight note three on page seven and note two on page ten. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted.

The financial statements in this report represent the company's internal accounting, on an unaudited and uncertified basis. As of April 30, 2007, Sea Containers Ltd. has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006 and September 31, 2006. The certification and audit process may result in adjustments to the stated assets and liabilities.

Chapter 11 Reorganization Proceedings

On October 15, 2006 (the "Petition Date"), Sea Containers Ltd. ("SCL"), Sea Containers Services Ltd. ("Services") and Sea Containers Caribbean Inc. ("SCCI") (each a "Debtor" and collectively, the "Debtors") each filed a voluntary petition for relief under chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). The cases were consolidated for the purpose of joint administration. The Debtors are operating their businesses as debtors-in-possession ("DIP") pursuant to the Bankruptcy Code. An official committee of unsecured creditors has been appointed for SCL (the "SCL Committee") and an official committee of unsecured creditors has been appointed for Services (the "Services Committee").

Pursuant to the provisions of the Bankruptcy Code, all actions to collect upon any of the Debtors' liabilities as of the Petition Date or to enforce pre-petition contractual obligations are automatically stayed. Absent approval from the Bankruptcy Court, the Debtors are prohibited from paying pre-petition obligations. In addition, as a consequence of the chapter 11 filing, pending litigation against the Debtors is generally stayed, and no party may take any action to collect pre-petition claims except pursuant to an order of the Bankruptcy Court. However, the Debtors have requested that the Bankruptcy Court approve certain pre-petition liabilities, such as employee wages and benefits and certain other pre-petition obligations. While the Debtors are

subject to chapter 11, all transactions of the Debtors outside the ordinary course of business will require the prior approval of the Bankruptcy Court.

At the Initial Debtors Interview with the United States Trustee on November 21, 2006, it was agreed that the Debtors' Monthly Operating Report should consist of the following:

- Consolidating Schedule of Cash Receipts and Disbursements by Debtor.
- List of all bank accounts detailing the bank, account description, account number, and month end book balance. Attestation that all bank reconciliations have been performed.
- Balance Sheets for Each Debtor.
- Schedules of the intercompany activity.
- Income Statements for each Debtor.[1]
- Schedule of Post-Petition fiduciary taxes – Provide Attestation that all taxes are current.
- Schedule of Unpaid Post-Petition Debts.
- Schedule of Accounts Receivable and Aging.
- Debtor Questionnaire.

1 No income statement has been prepared for Sea Containers Caribbean Inc. since it has not traded in the last 12 months.

In Re: Sea Containers Limited

Cash No: 06-1156 (KJC)
Reporting Dates: March 1 - March 31, 2007

Schedule of Cash Receipts and Disbursements

	JP Morgan A/C 704	JP Morgan A/C 702	Commerce Bank A/C 353	JP Morgan A/C 501	JP Morgan A/C NY705	JP Morgan A/C 382	NatWEst A/C 886	Barclays A/C399	Bank of America A/C 015	Bank of America A/C 023	Bank of Scotland A/C USD01	Bank of Scotland A/C 242
Cash beginning of month	$100,945.00	$28,276.00	$51,284,366.00	$16,244.00	$19,641.00	$5,932.00	$10,793.00	$27.00	$162,137.00	-$10,045.00	$1,267.00	$1,220.00
Receipts												
Cash Sales												
Accounts Receivable												
Dividend				$92,300.00								
Sale of ships												
Foreign Exchange Revaluation				$962.00								
Interest Income	$742.00		$626,920.00	$41.00		$121.00			$1,056.00		$227.00	$11.00
Sweep from SCS												
Intra company sweep	-$43,625.00	$333,576.00	-$3,413,500.00		-$40,000.00				$3,193,400.00	$40,149.00		
Income received from Ge Seaco												
Container Rental		$3,835.00			$57,208.00							
Total Receipts	-$42,883.00	$337,411.00	-$2,786,580.00	$93,303.00	$17,208.00	$121.00	$0.00	$0.00	$3,194,456.00	$40,149.00	$227.00	$11.00
Disbursements												
Net Payroll		$8,000.00										
Loan interest												
Sales Use & Other Taxes												
Inventory Purchases												
Secured/Rental/Leases												
Insurance												
S, G & A costs	$570.00	$327,676.00		$131.00	$8,973.00				$478.00	-$153,345.00		
Selling												
Other (Attach List)												
Contra												
Sweep to SCS									$3,203,297.00			
Transfers (To DIP Accts)												
Intra company sweep												
Professional Fees												
U.S. Trustee Quarterly Fees												
Owner Draw												
Court Costs												
Total Disbursements	$570.00	$335,676.00	$0.00	$131.00	$8,973.00	$0.00	$0.00	$0.00	$3,203,775.00	-$153,345.00	$0.00	$0.00
Net Cash Flow (Receipts Less Disbursements)	-$43,453.00	$1,735.00	-$2,786,580.00	$93,172.00	$8,235.00	$121.00	$0.00	$0.00	-$9,319.00	$193,494.00	$227.00	$11.00
Cash End of Month	$57,492.00	$30,011.00	$48,497,786.00	$109,416.00	$27,876.00	$6,053.00	$10,793.00	$27.00	$152,818.00	$183,449.00	$1,494.00	$1,231.00

In Re: Sea Containers Limited

Cash No: 06-1156 (KJC)
Reporting Dates: March 1 - March 31, 2007

Schedule of Cash Receipts and Disbursements Continued

	Bank of Scotland A/C 001	Societe Generale A/C N/A	Societe Generale A/C 032	Commerce Bank A/C 282	JPMC SCL Deposit A./C 706	Marine Midland A/C 298.2	Bank of Bermuda A/C 52590	Bank of Bermuda A/C 5539	Barclays Bank A/C INS & TEE	Current Month Actual	Current Month Projected
Cash beginning of month	$0.00	$600,496.00	$2,846.00	$0.00	$32,032.00	$156,050.00	$17,019.00	$3,246.00	$490,000.00	$52,922,492.00	$0.00
Receipts											
Cash Sales										$0.00	
Accounts Receivable										$0.00	
Dividend										$92,300.00	
Sale of ships										$0.00	
Foreign Exchange Revaluation			$28.00							$990.00	
Interest Income		$2,029.00	$9.00		$270.00					$631,426.00	
Sweep from SCS										$0.00	
Intra company sweep		-$70,000.00								$0.00	
Income received from Ge Seaco										$0.00	
Container Rental										$61,043.00	
Total Receipts	$0.00	-$67,971.00	$37.00	$0.00	$270.00	$0.00	$0.00	$0.00	$0.00	$785,759.00	$0.00
Disbursements											
Net Payroll										$8,000.00	
Loan interest										$0.00	
Sales Use & Other Taxes										$0.00	
Inventory Purchases										$0.00	
Secured/Rental/Leases										$0.00	
Insurance										$0.00	
S, G & A costs				$72.00	$260.00		$11,031.00	$1,866.00		$197,712.00	
Selling										$0.00	
Other (Attach List)										$0.00	
Contra										$0.00	
Sweep to SCS										$3,203,297.00	
Transfers (To DIP Accts)										$0.00	
Intra company sweep										$0.00	
Professional Fees										$0.00	
U.S. Trustee Quarterly Fees										$0.00	
Owner Draw										$0.00	
Court Costs										$0.00	
Total Disbursements	$0.00	$0.00	$0.00	$72.00	$260.00	$0.00	$11,031.00	$1,866.00	$0.00	$3,409,009.00	$0.00
Net Cash Flow (Receipts Less Disbursements)	$0.00	-$67,971.00	$37.00	-$72.00	$10.00	$0.00	-$11,031.00	-$1,866.00	$0.00	-$2,623,250.00	$0.00
Cash End of Month	$0.00	$532,525.00	$2,883.00	-$72.00	$32,042.00	$156,050.00	$5,988.00	$1,380.00	$490,000.00	$50,299,242.00	$0.00

The Following Section Must Be Completed

Disbursements For Calculating U.S. Trustee Quarterly Fees (From Current Month Actual Column)	
Total Disbursements	$3,409,009.00
Less: Transfers To Debtor In Possession Accounts	-$3,203,297.00
Less: Disbursements made by Sea Containers Ltd on behalf of Sea Containers Services Ltd	-$114,377.00
Plus: Estate Disbursements Made By Outside Sources (i.e. From Escrow Accounts)	$0.00
Total Disbursements For Calculating U.S. Trustee Quarterly Fees	$91,335.00

In Re: Sea Containers Services

Cash No: 06-11156 (KJC)

Reporting Dates: March 1 to March 31, 2007

Schedule of Cash Receipts and Disbursements in $USD

£ > $ $1.96

(Conversion rate: £ = $1.96)

	NatWest PLC A/C # 420	Barclays Bank A/C 724	Bank of America A/C 013	Bank of Scotland A/C 234	Commerce Bank A/C 131		Current Month Actual	Current Month Projected
Cash beginning of month	$0.00	$0.00	$137,202.18	$3,659.32	$50,000.00	$0.00	$190,861.50	$0.00
Receipts								
Foreign exchange							$0.00	
Accounts Receivable							$0.00	
Interest receivable				$31.36			$31.36	
Sale of Assets							$0.00	
Funding From SCL			$3,203,296.60				$3,203,296.60	
Other (attach list)							$0.00	
Tax refund							$0.00	
Total Receipts	$0.00	$0.00	$3,203,296.60	$31.36	$0.00	$0.00	$3,203,327.96	$0.00
Disbursements								
Net Payroll			$1,026,248.16				$1,026,248.16	
Payroll Taxes							$0.00	
Sales Use & Other Taxes							$0.00	
Inventory Purchases							$0.00	
Secured/Rental/Leases							$0.00	
Pension			$59,558.52				$59,558.52	
Administrative			$424,144.00				$424,144.00	
Selling							$0.00	
Rent			$1,870,004.64				$1,870,004.64	
Other (Attach List)							$0.00	
Owner Draw *							$0.00	
Transfers (To DIP Accts)							$0.00	
Sweep to SCL							$0.00	
Professional Fees							$0.00	
U.S. Trustee Quarterly Fees							$0.00	
Court Costs							$0.00	
Total Disbursements	$0.00	$0.00	$3,379,955.32	$0.00	$0.00	$0.00	$3,379,955.32	$0.00
Net Cash Flow (Receipts Less Disbursements)	$0.00	$0.00	-$176,658.72	$31.36	$0.00	$0.00	-$176,627.36	$0.00
Cash End of Month	$0.00	$0.00	-$39,456.54	$3,690.68	$50,000.00	$0.00	$14,234.14	$0.00

The Following Section Must Be Completed

Disbursements For Calculating U.S. Trustee Quarterly Fees (From Current Month Actual Column)	
Total Disbursements	$3,379,955.32
Less: Transfers To Debtor In Possession Accounts	$0.00
Add: Disbursements made by Sea Containers Ltd on behalf of Sea Containers Services Ltd	$114,377.00
Total Disbursements For Calculating U.S. Trustee Quarterly Fees	$3,494,332.32

Reconciliation books to ledger	USD $0
Cash in bank at the end of the month	$14,234.14
Petty Cash	$8,780.80
Foreign Translation adjustment on Commerce Bank $250,000	$0.00
Balance per Sea Containers Services Financials 31 December 2006	$23,014.94

BANK RECONCILIATIONS

The Debtors confirm and attest that all bank reconciliations have been performed for Sea Containers Ltd. and Sea Containers Services Ltd.

Bank reconciliations are not applicable to Sea Containers Caribbean Inc. because it does not have any bank accounts.

SEA CONTAINERS LTD

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Assets			
Current assets			
Cash and cash equivalents		$ 50,299,242	$ 50,100,986
Trade receivables - less allowances for doubtful accounts of $1.534 million		-	1,955,441
Due from related parties	(4)	8,041,387	13,481,857
Prepaid expenses and other current assets		3,552,078	1,718,439
Total current assets		61,892,707	67,256,723
Fixed assets, net	(5)	-	-
Long-term equipment sales receivable, net	(5)	-	-
Investment in group companies	(2)		-
Intercompany receivables	(3)	-	-
Investment in equity ownership interests	(6)	214,557,440	197,742,498
Other assets	(7)	3,076,316	3,424,161
Total assets	(1)	$ 279,526,463	$ 268,423,382

(1) Sea Containers Ltd does not produce Company only accounts. This statement of assets represents Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006 and March 31, 2007. In order to facilitate the preparation of Sea Containers Ltd's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated assets. The foreign exchange rates used to translate March 31, February 28 2007 and October 15, 2006 was $1.96, £1.96 and $1.87 respectively.

(2) As the parent Company for the Sea Containers Group, Sea Containers Ltd has an amount of $323,377,414 recorded in its books as an investment in subsidiary companies. Sea Containers Ltd is presently undergoing an exercise to ascertain the value contained within its subsidiaries that will become available to the shareholders of Sea Containers Ltd. Management's current view is that this investment is significantly impaired; therefore, whilst this exercise is underway, Sea Containers Ltd feels it appropriate to make full provision against the investment in subsidiaries.

(3) The Sea Containers Group has a highly complex intercompany matrix that involves a large number of amounts receivable and payable. These are held as gross figures within the individual company accounting records but are netted off for the purposes of external presentation. Sea Containers Ltd is in the process of evaluating all intercompany receivables and payables as part of its exercise to ascertain value held in subsidiary companies. Sea Containers Ltd has a net intercompany receivable from its direct and indirect subsidiaries of $648,603,144. This represents a gross intercompany receivable of $1,833,601,355 and a gross intercompany payable of $1,184,998,211. Full provision has been made against this net amount whilst the exercise to ascertain value is underway. It is possible that individual subsidiaries may have a claim against Sea Containers Ltd and the netting off exercise in Sea Containers Ltd's accounts is not prejudicial to any such claim that a subsidiary may have.

Sea Containers Ltd has not previously included adjustments to its inter company balances that arise as a result of UK statutory reporting requirements. However during the exercise to complete the Entity Priority Model, Sea Containers Ltd undertook an extensive review of these inter company balances, which have resulted in changes to certain inter company balances previously stated on the detailed inter company schedule. These changes do not impact on the Sea Containers Ltd balance sheet, due the company's policy to fully provide against its net inter company balances and therefore Sea Containers Ltd has not restated its previously filed monthly operating reports.

(4) The amounts due from related parties largely consist of amounts due from GE SeaCo. These represent the anticipated recovery from GE SeaCo on completion of an expected set-off agreement.

(5) Fixed assets and long-term equipment sales receivable relate to containers. On October 3, 2006, SCL transferred the majority of these containers to a Special Purpose Company wholly owned by SCL to enable refinancing of the container fleet. These containers were transferred at Net Book Value. On October 12, 2006, the remaining assets were sold to a third party.

(6) This balance consists of the carrying value of Sea Containers Ltd's investment in GE SeaCo. GE SeaCo's year end financial statements have now been signed and filed and Sea Containers Ltd's investment now reflects those financial statements.

(7) $3,076,316 of the Other Assets balance represent the unamortized part of capitalised finance costs in relation to certain of Sea Containers Ltd's senior loan notes that were outstanding at March 31, 2007. If the loan notes, which are disclosed as being due in less than one year, are repaid then the balance of the unamortized capitalised finance costs, will be released to the Statement of Operations.

SEA CONTAINERS LTD

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Liabilities and shareholders' equity			
Current liabilities			
Accounts payable		$ 1,459,714	$ 3,372,476
Accrued expenses		41,530,039	22,843,429
Current portion of long-term debt	(11)	27,244,501	25,926,107
Current portion of senior notes		385,182,065	384,938,936
Total current liabilities		455,416,319	437,080,948
Total shareholders' equity	(10)	(175,889,856)	(168,657,566)
Total liabilities and shareholders' equity	(8), (9)	$ 279,526,463	$ 268,423,382

(8) Sea Containers Ltd does not produce Company only accounts. This statement of liabilities and shareholder's equity represents the Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 31, 2006, December 31, 2006 and March 31, 2007. In order to facilitate the preparation of Sea Containers Ltd's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated liabilities. The foreign exchange rates used to translate March 31, February 28 2007 and October 15, 2006 was $1.96, $1.96 and $1.87 respectively.

(9) The United Kingdom government Pensions Regulator (which regulates employment-based pension plans in the UK and aims to protect the benefits of members of UK pension plans) has issued notices to Sea Containers Ltd on October 19, 2006 warning that the Regulator is considering exercising its powers to issue financial support directions ("FSDs") to Sea Containers Ltd under relevant UK pensions legislation, in respect of the Sea Containers 1983 Pension Scheme (the "1983 Scheme") and the Sea Containers 1990 Pension Scheme (the "1990 Scheme") (together the "Schemes").

These are multi-employer defined benefit pension plans of Sea Containers Services Ltd., a UK indirect subsidiary of Sea Containers Ltd. If FSDs are issued to Sea Containers Ltd, it may be liable to make a financial contribution to one or both of the Schemes which may be greater than the sum payable by Sea Containers Ltd in respect of pension liabilities under the terms of a support agreement between Sea Containers Ltd and Sea Containers Services Ltd. entered into in 1989 under which the UK subsidiary provides administrative services to the Sea Containers Group and other subsidiaries and is indemnified by Sea Containers Ltd for the cost of those services.

The Trustees of the Schemes or their actuary have advised Sea Containers Ltd that their current estimates of the cost of winding up the Schemes, including the cost of purchasing annuities to pay projected benefit obligations to Scheme participants, would be approximately £107 million ($201 million) for the 1983 Scheme (after giving effect to the withdrawal of a GE SeaCo SRL subsidiary from the 1983 Scheme) and approximately £27 million ($51 million) for the 1990 Scheme. These values are subject to revision.

Because the Schemes are multi-employer plans, the liabilities under them are shared among the participating companies. Sea Containers Ltd cautions, however, that these estimated costs have not been agreed by Sea Containers Ltd and that no FSDs have been issued. Sea Containers Ltd has replied to the Regulator's warning notices and does not accept that it is reasonable or appropriate for the Regulator to issue FSDs.

(10) Shareholders' Equity is calculated after all adjustments that have been noted in notes (1) to (9) above. In particular, the treatment of investments in group companies and net intercompany receivables as discussed in notes (3) and (4) have a material effect on Shareholders' Equity. Any adjustment to this policy which may arise on completion of the exercise to ascertain value held in subsidiary companies and the associated evaluation of intercompany receivables and payables may have a material impact on Shareholders' Equity as stated.

(11) The Current portion of long term debt consists of loans from Trilogy Portfolio LLC, for a ship acquisition and Silverpoint, who made certain payments on behalf of Sea Containers Ltd to shareholders of another company.

SEA CONTAINERS LTD

STATEMENT OF OPERATIONS

	Note	Unaudited One Month Ended March 31, 2007	Unaudited For the period 16 Oct to March 31, 2007
Revenue	(13)	$ 2,562,502	$ 9,000,110
Costs and expenses:			
Operating costs		97,086	962,761
Selling, general and administrative expenses		(3,131,678)	(15,109,291)
Professional fees (formerly Reorganisation costs)	(15)	(2,347,358)	(2,408,685)
Charges to provide against intercompany accounts	(14)	3,715,956	21,548,854
Depreciation & amortization		-	(58,677)
Total costs and expenses		(1,665,994)	4,934,962
Gain or (Loss) on sale of assets		-	242,784
Operating income		896,508	14,177,856
Other income (expense)			
Interest income		630,656	1,275,614
Foreign exchange gains or (losses)		(18)	(104,705)
Interest expense, net of capitalized interest		(3,491,338)	(19,105,193)
Income before taxes		(1,964,192)	(3,756,428)
Income tax expense		(100,000)	(551,614)
Net loss	(12)	$ (2,064,192)	$ (4,308,042)

(12) Sea Containers Ltd does not produce Company only accounts. This statement of operations represents the Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006 and March 31, 2007. In order to facilitate the preparation of Sea Containers Ltd's December 31, 2006 income statement, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated revenues and expenses. The foreign exchange rates used to translate March 31, 2007, February 28, 2007 and October 31, 2006 was $1.96, $1.96 and $1.90 respectively.

(13) Revenue includes $2,653,500 in respect of Sea Containers Ltd's equity interest in GE SeaCo.

(14) Sea Containers Ltd's policy prior to the bankruptcy filing date was to make provisions for the net receivable due from Sea Containers Ltd Group's subsidiary companies. The provision for charges noted above relates to decreases in the net receivable balance due from group companies in the month.

The movement in net receivable balances for the month has largely been caused by a historical foreign exchange adjustment in the balance between Sea Containers Ltd and Ferry and Port Holdings Limited.

Included in February 2007 was the total balances owed to the SPC group companies. These have now been correctly allocated between the separate legal entities.

(15) As at March 31, 2007 professional fees totalling $2,408,685 have been expensed.

SEA CONTAINERS SERVICES

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Assets			
Current assets			
Cash and cash equivalents		$ 23,016	$ 274,533
Trade receivables		56,869	419,162
Due from related parties (GE SeaCo)		7,221,608	4,805,049
Prepaid expenses and other current assets	(3)	4,593,907	14,242,003
Total current assets		11,895,401	19,740,747
Fixed assets, net		2,860,896	3,410,461
Investments		2,637,008	2,515,920
Intercompany receivables	(2)	42,871,505	29,746,215
Other assets	(3)	3,651,143	14,975
Total assets	(1)	$ 63,915,953	$ 55,428,318

(1) This statement of assets reflects Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006 and March 31, 2007. In order to facilitate the preparation of Sea Containers Limited's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated assets. The foreign exchange rates used to translate March 31, 2007, February 28, 2007 and October 15, 2006 was $1.96, $1.96 and $1.87 respectively.

(2) Sea Containers Services Ltd. has net intercompany receivables of $42,871,505. This represents gross intercompany receivables of $114,417,319 and gross intercompany payables of $71,545,813. The Sea Containers Group has a highly complex intercompany accounting process. The Sea Containers Group is currently in the process of evaluating all intercompany receivables and payables as part of its exercise to ascertain value held in subsidiary companies. Whilst this exercise remains ongoing Sea Containers Services Ltd. regards it as appropriate to reflect the full intercompany receivables and payables within its Balance Sheet on a net basis but it is possible that a full or partial provision against its intercompany balances will be required on completion of the evaluation.

(3) Following a review of Sea Container Services Ltd's tax position, at 31 December 2006, a deferred tax asset has been recognised which relates to timing differences in claiming capital allowances. The current portion of $993,720 is held in prepaid expenses and other current assets and the long term portion of $3,645,600 is held in other assets.

SEA CONTAINERS SERVICES

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Liabilities and shareholders' equity			
Current liabilities			
Accounts payable		$ 2,533,641	$ 1,198,421
Accrued expenses		4,219,564	5,736,956
Current portion of long-term debt		1,668,977	1,807,527
Total current liabilities		8,422,183	8,742,904
Total shareholders' equity		55,493,770	46,685,414
Total liabilities and shareholders' equity	(4), (5)	$ 63,915,953	$ 55,428,318

(4) This statement of liabilities reflects Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, December 31, 200 and March 31, 2007. In order to facilitate the preparation of Sea Containers Services Limited's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. In order to facilitate the preparation of Sea Containers Limited's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated liabilities. The foreign exchange rates used to translate March 31, 2007, February 28, 2007 and October 15, 2006 was $1.96, $1.96 and $1.87 respectively.

(5) The United Kingdom government Pensions Regulator (which regulates employment-based pension plans in the UK and aims to protect the benefits of members of UK pension plans) has issued notices to Sea Containers Ltd. on October 19, 2006 warning that the Regulator is considering exercising its powers to issue financial support directions ("FSDs") to Sea Containers Ltd. under relevant UK pensions legislation, in respect of the Sea Containers 1983 Pension Scheme (the "1983 Scheme") and the Sea Containers 1990 Pension Scheme (the "1990 Scheme") (together the "Schemes").

These are multi-employer defined benefit pension plans of Sea Containers Services Ltd., a UK indirect subsidiary of Sea Containers Ltd. If FSDs are issued to Sea Containers Ltd., it may be liable to make a financial contribution to one or both of the Schemes which may be greater than the sum payable by Sea Containers Ltd. in respect of pension liabilities under the terms of a support agreement between Sea Containers Ltd and Sea Containers Services Ltd. entered into in 1989 under which the UK subsidiary provides administrative services to Sea Containers Ltd. and other subsidiaries and is indemnified by Sea Containers Ltd. for the cost of those services.

The Trustees of the Schemes or their actuary have advised Sea Containers Ltd. that their current estimates of the cost of winding up the Schemes, including the cost of purchasing annuities to pay projected benefit obligations to Scheme participants, would be approximately £107 million ($201 million) for the 1983 Scheme (after giving effect to the withdrawal of a GE SeaCo SRL subsidiary from the 1983 Scheme) and approximately £27 million ($51 million) for the 1990 Scheme. These values are stated as at 31 December 2005 and are subject to revision.

Because the Schemes are multi-employer plans, the liabilities under them are shared among the participating companies. Sea Containers Ltd. cautions, however, that these estimated costs have not been agreed by Sea Containers Ltd. and that no FSDs have been issued. Sea Containers Ltd. has replied to the Regulator's warning notices and does not accept that it is reasonable or appropriate for the Regulator to issue FSDs.

SEA CONTAINERS SERVICES

STATEMENT OF OPERATIONS

	Note	Unaudited One Month Ended March 31, 2007	Unaudited Period October 16, 2006 to March 31, 2007
Revenue		$ 2,557,990	$ 10,643,913
Costs and expenses:			
Operating costs		-	-
Selling, general and administrative expenses		(2,271,579)	(8,087,196)
Professional fees (formerly Reorganisation costs)	(7)	40,219	(504,773)
Depreciation & amortization		(109,913)	(617,107)
Total costs and expenses		(2,341,273)	(9,209,076)
Gains on sale of assets		-	15,033
Operating income		216,717	1,449,870
Other income (expense)			
Interest income		31	84
Foreign exchange gains or (losses)		(1,772)	(134,498)
Interest expense, net of capitalized interest		(17,217)	(82,570)
Income before taxes		197,760	1,232,886
Income tax credit	(8)	-	5,964,852
Net income	(6)	$ 197,760	$ 7,197,738

(6) This statement of operations reflects Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006 and march 31, 2007. In order to facilitate the preparation of Sea Containers Services Limited's October 15, 2006 balance sheet, it was necessary to make certain assumption and estimates. The certification and audit process at December 31, 2006 year end may result in adjustments to the above stated revenues and expenses. The foreign exchange rates used to translate March 31, 2007, February 28, 2007 and October 15, 2006 was $1.96, $1.96 and $1.90 respectively.

(7) As at March 31, 2007 professional fees totalling $504,773 have been expensed. In March 2007 a full review was carried out on professional fee invoices received. This resulted in a credit going through the Statement of Operations for the month.

(8) The income tax credit consists of deferred tax of $4,639,320 and current tax of $1,325,532. There has been no additional tax movement in the month ending March 31, 2007.

SEA CONTAINERS CARIBBEAN

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Assets			
Current assets			
Cash and cash equivalents		$ -	$ -
Deferred tax		-	-
Due from related parties		-	-
Prepaid expenses and other current assets		-	-
Total current assets		-	-
Fixed assets, net		-	-
Investments		-	-
Intercompany receivables		-	-
Other assets		-	-
Total assets	(1)	$ -	$ -

1) This statement of assets represents Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006 December 31, 2006 and March 31, 2007. The certification and audit process may result in adjustments to the above stated assets. Sea Containers Caribbean Inc. has not traded in the last twelve months.

SEA CONTAINERS CARIBBEAN

BALANCE SHEET

	Note	Unaudited March 31, 2007	Unaudited October 15, 2006
Liabilities and shareholders' equity			
Current liabilities			
Accounts payable		$ 3,530,094	$ 3,530,094
Accrued expenses			-
Current portion of long-term debt			-
Total current liabilities		3,530,094	3,530,094
Total shareholders' equity		(3,530,094)	(3,530,094)
Total liabilities and shareholders' equity	(2)	$ -	$ -

(2) This statement of liabilities represents Sea Containers Group's internal accounting, on an unaudited and uncertified basis. As of March 31, 2007, Sea Containers Ltd has not filed its form 10-K report for fiscal year ended December 31, 2005, nor has it filed form 10-Q reports for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006 December 31, 2006 and March 31, 2007. The certification and audit process may result in adjustments to the above stated liabilities. . Sea Containers Caribbean Inc .has not traded in the last twelve months.

SCL Intercompany Balance As At

	March 31 2007 $	February 28 2007 $	Movement $
Receivable			
SC British Isles	119,887,890	120,012,282	(124,392)
SC Services	68,187,359	67,358,762	828,597
West Australia Line	1,222,855	1,222,855	0
Ferry & Port Holdings	906,689,254	910,497,667	(3,808,413)
SC Finland (Ex Silja Holdings)	93,486,824	93,486,824	0
SC America Inc	8,595,856	8,625,961	(30,105)
CMCI	2,611,781	2,611,781	0
SC Asia Pte	545,140	545,140	0
SeaCat.2	20,013,418	20,013,418	0
SC Australia	7,902,610	7,905,952	(3,342)
Cooltainers	25	176,567	(176,542)
SPC	121,385,980	121,756,694	(370,714)
SPC Holdings	142,167,251	142,167,251	0
SC Brasilia	12,962,346	12,962,346	0
Mobilbox	182	182	0
Strider 2	4,222,504	4,222,504	0
Vessel Holdings 3	7,644,985	7,644,985	0
Strider 9	1,938,178	1,938,178	0
Strider 10	8,821,179	8,821,179	0
Technitank	600,000	600,000	0
Boxer 2	2,731,302	2,731,302	0
Boxer 3	13,419,698	13,419,698	0
Contender 1	36,712,498	36,712,498	0
Pacifica Ship Management	196,460	196,460	0
Nagara Tam	854,524	854,524	0
Nagara Ltd	1,052,675	1,052,675	0
Seafast Management Services	63,965	63,965	0
Paulista Containers	25,293,404	25,146,404	147,000
Brasiluvas Agricola	3,232,900	3,216,732	16,168
SC Properties	10,217,854	10,217,854	0
Vessel Holdings	2,390,777	2,390,777	0
SeaCat 4	18,094,927	18,094,927	0
SC Mauritius	52,102	52,102	0
Freight containers India	37,018	37,018	0
Super SeaCat 1	20,402,939	20,402,939	0
Super SeaCat 2	25,555,343	25,555,343	0
Super SeaCat 3	8,320,382	8,320,382	0
Super SeaCat 4	12,702,339	12,702,339	0
SeaCat Ltd	17,212,321	17,211,670	651
SeaCat 6	12,282,187	12,282,187	0
SeaCat 7	13,377,343	13,377,343	0
SC Ropax	3,310,671	3,310,671	0
Seacat Limited	1,826,829	1,826,834	(5)
Fast Ferries Ltd	9,531,313	9,531,326	(13)
SC Opera	39,055,430	39,050,023	5,407
SC Finnjet	16,287,248	16,262,746	24,502
SC Treasury	10,330,825	10,362,365	(31,540)
SC Finland OY	170,464	170,464	0
	1,833,601,355	1,837,124,096	(3,522,741)

SCL Intercompany Balance As At

	March 31 2007 $	February 28 2007 $	Movement $
Payable			
Super SeaCat Italia	(130)	(130)	0
SC Italia Holdings	(66,621)	(66,621)	0
Fairways and Swinford	(313,802)	(313,802)	0
SC Chartering	(60)	(60)	0
Yorkshire Marine Containers	(12,730,426)	(12,730,426)	0
Illustrated London News	(19,812,258)	(19,812,258)	0
SC Finland Services	(19,239,964)	(19,029,705)	(210,259)
Liverpool Dublin	(42)	(42)	0
Hoverspeed GB	(3,716,373)	(3,716,373)	0
SC UK	(997,802,669)	(997,802,669)	0
Burginhall 818	(39,202)	(39,202)	0
Mobilbox / SC Germany			0
SeaCo Parts Inc	(439,147)	(439,147)	0
SC Ports & Ferries	(80,680,292)	(80,680,292)	0
IRS pte	(46,963)	(37,482)	(9,481)
Hyde Park Containers	(5,251)	(1,134)	(4,117)
Melbourne Park containers	(210,346)	(204,222)	(6,124)
IRS NZ	(34,661)	(34,661)	0
SC Iberia	(5,228,298)	(5,447,250)	218,952
Contender 2	(5,116,079)	(5,116,079)	0
Atlantic Maritime Services	(2,591,280)	(2,591,280)	0
Marine Container Insurance	(12,013,628)	(11,967,467)	(46,161)
Societe Bananiere De Motobe	(1,625,043)	(1,532,743)	(92,300)
SC Holdings	(17,873,385)	(17,873,385)	0
SC Finance Ireland	(5,399,334)	(5,340,329)	(59,005)
SCL Activities	(12,957)	(28,237)	15,280
	(1,184,998,211)	(1,184,804,996)	(193,215)
Net	648,603,144	652,319,100	(3,715,956)

SCS Intercompany Balance As At

	USD 1.96 Mar-31 2007 £	USD 1.96 Feb-28 2007 £	Movement £	Movement @ 1.96 $
Receivable				
SC British Isles	23,789,378	23,789,378	-	-
Ferry & Port Holdings (incl ILN)	1,424,011	1,372,352	51,659	101,252
ILN + Sketch	25,580,923	25,580,923	-	-
YMCL	5,069,431	5,042,602	26,829	52,585
Hart Fenton	1,098,141	1,100,167	(2,026)	(3,971)
SC Asia Pte	558,387	558,387	-	-
Periandros	447,193	443,861	3,332	6,531
Newhaven Marina	192,714	192,714	-	-
SC House Management	184,373	184,373	0	0
SC America Inc	29,112	29,112	-	-
Insurance Premiums to be recharged	2,520	23,922	(21,402)	(41,948)
	58,376,183	58,317,791	58,392	114,448
Payable				
SCL	(34,789,469)	(34,366,716)	(422,754)	(828,597)
SC Property Services	(1,586,085)	(1,586,085)	0	0
Fairways & Swinford	(69,503)	(94,477)	24,974	48,948
SC Treasury	(57,909)	(49,430)	-	-
	(36,502,966)	(36,096,707)	(397,780)	(779,649)
	21,873,217	22,221,084	(339,388)	(665,200)
	$	$		
Receivable	114,417,319	114,302,870		
Payable	(71,545,813)	(70,749,546)		
	42,871,505	43,553,325		

TAX PAYMENT ATTESTATION

Taxes

Pursuant to the Exempted Undertakings Tax Protection Act (Bermuda) 1966, Sea Containers Ltd., a company incorporated under the laws of Bermuda, is not subject to any tax on profits or income, or computed on any capital asset, gain or appreciation, or any tax in the nature of estate duty or inheritance.

Sea Containers Services Ltd. has paid post-petition tax payments as due.

Payroll Taxes Withheld and Paid

All payroll taxes of Sea Containers Services Ltd. have been fully paid for the period covered by this report.

STATEMENT REGARDING INSURANCE POLICIES

All insurance policies for the Debtors have been fully paid for the period covered by this report, including workers compensation and disability insurance.

In Re; Sea Containers Limited Case No.

Reporting Date March 31, 2007

Accounts Receivable Reconciliation and Aging		
		$
Total accounts receivable at the beginning of the reporting period		1,533,984
Add	Amounts billed during the period	287,955
Less	Amounts collected during the period	(247,522)
Other movements		(31,213)
Total accounts receivable at the end of the reporting period		1,543,204

Accounts Receivable Ageing		
0 - 30	days old	130,689
31 - 60	days old	236,709
61 - 90	days old	179,421
91 +	days old	996,385
Total accounts receivable		1,543,204
Amounts considered uncollectible (net)		(1,543,204)
Accounts receivable net		-

In Re; Sea Containers Services Limited Case No.

Reporting Date March 31, 2007

Accounts Receivable Reconciliation and Aging	
	$
Total accounts receivable at the beginning of the reporting period	248,423
Add Amounts billed during the period	180,522
Less Amounts collected during the period	(372,075)
Other movements	0
Total accounts receivable at the end of the reporting period	56,869

Accounts Receivable Ageing	
0 - 30 days old	28,380
31 - 60 days old	28,489
61 - 90 days old	0
91 + days old	0
Total accounts receivable	56,869
Amounts considered uncollectible (net)	0
Accounts receivable net	56,869

Sea Containers Ltd
Post Petition Aged Creditors listing
As at March 31, 2007

	Number of days past due				
	Current	**0 - 30**	**31 - 60**	**61 - 90**	**Total**
	$	**$**	**$**	**$**	**$**
Accounts Payable	16,279	-	-	131	16,410
Professional fees	875,454	402,014	68,534	-	1,346,002
	891,733	402,014	68,534	131	1,362,412

Professional fees are made up as follows:

Young, Conaway	40,504	-	-	-	40,504
Carter Ledyard and Milburn	-	-	57,836	-	57,836
Morris Nichols	29,307	168,477	-	-	197,784
Bingham McCutchen	766,443	-	-	-	766,443
M Communications	39,200	41,240	10,698	-	91,138
Kirkland and Ellis	-	192,297	-	-	192,297
	875,454	402,014	68,534	-	1,346,002

Sea Containers Services Ltd
Post Petition Aged Creditors listing
As at March 31, 2007

	Number of days past due				
	Current	**0 - 30**	**31 - 60**	**61 - 90**	**Total**
	$	**$**	**$**	**$**	**$**
Accounts Payable	923,266	417,870	76,236	176,086	1,593,458
Professional fees	57,863	339,102	290,878	-	687,842
	981,129	756,972	367,114	176,086	2,281,301
Professional fees are made up as follows:					
Pricewaterhouse Coopers	-	-	74,948	-	74,948
Richards Butler	-	-	47,767	-	47,767
Collinson Grant	57,863	119,519	89,878	-	267,260
Towers Perrin	-	219,583	78,284	-	297,867
	57,863	339,102	290,878	-	687,842

DEBTORS QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	:	Chapter 11
SEA CONTAINERS LTD., et al.,[1]	:	Case No. 06-11156 (KJC)
Debtors.	:	Joint Administration Requested

AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Thomas J. Hartzell, being duly sworn according to law, deposes and says that he is employed by the law firm of Young Conaway Stargatt & Taylor, LLP, attorneys for the Debtors and Debtors in Possession in the within captioned matter, and that on the 30th day of April, 2007, he caused a copy of the attached pleading to be served, as indicated, upon the parties on the attached service list.

Thomas J. Hartzell

SWORN TO AND SUBSCRIBED before me this 30th day of April 2007.

Notary Public

KIMBERLY A. BECK
NOTARY PUBLIC
STATE OF DELAWARE
My Commission Expires Oct. 1, 2010

[1] The Debtors are the following three entities: Sea Containers Ltd., Sea Containers Services Ltd., and Sea Containers Caribbean Inc.

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4/30/2007

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