

Brent O. Hatch (5715)  
 HATCH, JAMES & DODGE  
 10 West Broadway, Suite 400  
 Salt Lake City, Utah 84101  
 Telephone: (801) 363-6363  
 Facsimile: (801) 363-6666

Robert Silver (admitted pro hac vice)  
 Edward Normand (admitted pro hac vice)  
 Sean Eskovitz (admitted pro hac vice)  
 BOIES, SCHILLER & FLEXNER LLP  
 333 Main Street  
 Armonk, New York 10504  
 Telephone: (914) 749-8200  
 Facsimile: (914) 749-8300

Stephen N. Zack (admitted pro hac vice)  
 Mark J. Heise (admitted pro hac vice)  
 BOIES, SCHILLER & FLEXNER LLP  
 Bank of America Tower, Ste. 2800  
 100 Southeast Second Street  
 Miami, Florida 33131  
 Telephone: (305) 539-8400  
 Facsimile: (305) 539-1307

*Attorneys for Plaintiff*

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IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

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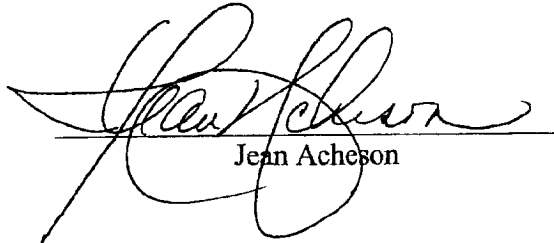
THE SCO GROUP,	)	Case No. 2:03CV0294DAK
	)	
Plaintiff,	)	Hon. Dale A. Kimball
	)	Magistrate Judge Brooke C. Wells
v.	)	
	)	
INTERNATIONAL BUSINESS	)	DECLARATION OF
MACHINES CORPORATION,	)	JEAN ACHESON
	)	
Defendant.	)	
	)	

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1. My name is Jean Acheson and I am employed by the SCO Group, Inc. ("SCO"). My office is located at Lindon, Utah. Unless otherwise noted, or evident from the context, this declaration is based on my personal knowledge.
2. I have been employed by SCO (or its predecessors-in-interest including the Santa Cruz Operation, Inc.) since approximately 1992. My current title at SCO is Revenue Director. As of January 1997, my title was Revenue Manager. In those capacities, I have administered the collection of The Santa Cruz Operation's and SCO's royalties from its UNIX System V ("SVRX") source code licensees.
3. Sequent is a signatory to Software Agreement SOFT-00321 and Sublicensing Agreement SUB-00321a. Under these agreements, SCO licensed SVRX code to Sequent and received royalties for the use of that code. SCO has not received any such royalties since March 2003.

I declare under penalty of perjury that the foregoing is true and correct.

Executed: November 30, 2004



Jean Acheson