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*Attorneys for Defendant/Counterclaim-Plaintiff
International Business Machines Corporation*

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF UTAH

THE SCO GROUP, INC.,

Plaintiff/Counterclaim-Defendant,

v.

**INTERNATIONAL BUSINESS MACHINES
CORPORATION,**

Defendant/Counterclaim-Plaintiff.

DECLARATION OF SHIRLEY MA

Civil No. 2:03CV-0294 DAK

Honorable Dale A. Kimball

Magistrate Judge Brooke C. Wells

I, Shirley Ma, declare as follows:

1. I am currently employed by International Business Machines Corporation ("IBM") as a Software Engineer in IBM's Linux Technology Center ("LTC"). I have worked for IBM since 1999.

2. This declaration is submitted in connection with the lawsuit brought by The SCO Group, Inc. ("SCO") against IBM, titled The SCO Group, Inc. v. International Business Machines Corporation, Civil No. 2:03CV-0294 DAK (D. Utah 2003). I make this declaration based upon personal knowledge.

3. I understand that SCO has alleged in Item 188 of its Final Disclosures that I disclosed "Dyrix/ptx TCP/IP and networking file system technology" to Linux.

4. I understand that SCO alleges that I made Linux contributions to the following files and directories:

```
include/net/tcp.h
include/linux/tcp.h
net/ipv4/*
net/ipv6/*
```

While I have made contributions to named files and files in the named directories all the material that I contributed to these subsystems was developed independently for Linux with no access to, influence from, or reference to Dyrix/ptx or System V.

5. All of the contributions that I have made to Linux in the area of TCP/IP and networking file system technology were original to IBM. None of them included any Unix System V material. None of them was a modification or derivative work of Unix System V.

None of them was based on System V. And none of them was written with reference to System V. All of my Linux contributions were based on my own creativity and general experience.

6. The Dynix/ptx operating system did not implement the IPv6 networking technology.

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

Executed: September 14, 2006.

Beaverton, Oregon



Shirley Ma