

EXHIBIT D

EXHIBIT D INVOICES

(SEE ATTACHED)



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Michael Olson
VP Finance and Controller
355 South 520 West
Lindon, UT 84042

Invoice No. 1465620

Client-Matter No.: 472920-00021
Corporate Transactions and Financings

For Legal Services Rendered Through December 31, 2007

INVOICE TOTAL

Total For Current Legal Fees	\$1,522.50
Total For Current Disbursements and Service Charges	\$1,682.84
Total For Current Invoice	\$3,205.34

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

ABA Routing Number: 091000022
Account Number: 1602-3010-8500
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

PAYMENT DUE UPON RECEIPT



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The SCO Group, Inc.
Attn: Michael Olson
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Invoice No. 1465620

Client-Matter No: 472920-00021

Corporate Transactions and Financings

For Legal Services Rendered Through December 31, 2007

12/04/07	S. Chan	0.30	154.50	Follow up with 2007 annual return filing
12/05/07	J. Wong	0.30	117.00	Review e-mail from company secretary regarding filing of annual return and renewal of business registration certificate (0.1); office conference with S. Chan regarding same (0.2)
12/17/07	Se. Chan	0.15	42.75	Issue of payment of McCabe Secretarial Services Limited ("McCabe")
12/18/07	Se. Chan	0.05	14.25	Prepare cheque to be paid to McCabe
12/19/07	Se. Chan	1.00	285.00	Arrange payment and draft e-mail to client regarding status
12/20/07	C. Kleinman	1.20	294.00	Telephone conference with FBI regarding French background check (0.3); review correspondence from J. Bingham regarding same (0.9)
12/20/07	J. Wong	0.20	78.00	Telephone conference with company secretary of Me Software Limited regarding filing of annual return (0.1); office conference with S. Chan regarding same

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The SCO Group, Inc.
Client-Matter No.: 472920-00021
Invoice No.: 1465620

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				(0.1)
12/21/07	C. Kleinman	0.75	183.75	Review correspondence from J. Bingham (0.2); draft e-mail to N. Taylor regarding same (0.3); telephone conference with J. Bingham regarding same (0.25)
12/21/07	J. Wong	0.30	117.00	Review draft annual return for Me Software Limited (0.1); office conference with S. Chan regarding same (0.2)
12/22/07	Se. Chan	0.70	199.50	Draft email to client
12/27/07	C. Kleinman	0.15	36.75	Telephone conference to J. Gingham regarding French background check (0.1); e-mail correspondence to N. Taylor regarding same (0.05)

Total Hours 5.10

Total for Legal Fees \$1,522.50

Disbursements and Service Charges

Photocopy Charges	0.70
Professional Service - McCabe Secretarial Services Ltd - Provision of additional services and annual retainer Nov 07	1,682.14

Total for Disbursements and Service Charges \$1,682.84

Total This Invoice \$3,205.34

The SCO Group, Inc.
Client-Matter No.: 472920-00021
Invoice No.: 1465620

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Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
Se. Chan	Associate	1.90	285.00	541.50
C. Kleinman	Associate	2.10	245.00	514.50
J. Wong	Associate	0.80	390.00	312.00
S. Chan	Associate	0.30	515.00	154.50
Total all Timekeepers		5.10		1,522.50

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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Ken Nielsen
VP Finance and Controller
355 South 520 West
Lindon, UT 84042

Invoice No. 1461407

Client-Matter No.: 472920-00022
Business Operations

For Legal Services Rendered Through December 31, 2007

INVOICE TOTAL

Total For Current Legal Fees	\$7,413.25
Total For Current Disbursements and Service Charges	\$36.34
Total For Current Invoice	\$7,449.59

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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Ken Nielsen
VP Finance and Controller
355 South 520 West
Lindon, UT 84042

Invoice No. 1461407

Client-Matter No: 472920-00022

Business Operations

For Legal Services Rendered Through December 31, 2007

12/03/07	N. Taylor	3.00	1,320.00	Work on corporate and board matters
12/04/07	D. Marx	0.15	40.50	Respond to questions regarding the Company's contact at the transfer agent
12/04/07	C. Peters	0.30	51.00	Review outstanding issues
12/05/07	N. Taylor	0.25	110.00	Work on corporate and board matters
12/05/07	C. Peters	1.10	187.00	Review outstanding board, compensation and nomination committee meeting minutes to confirm which minutes need to be ratified and provide list to N. Taylor along with information concerning unresolved minutes issues
12/05/07	C. Peters	0.25	42.50	Telephone conference with J. Bingham regarding outstanding minutes issues
12/06/07	D. Marx	0.50	135.00	Review proposed severance and release agreement for S. Gupta
12/06/07	N. Taylor	1.50	660.00	Work on corporate and board matters
12/06/07	C. Peters	0.25	42.50	Forward draft meeting minutes to R. Tibbitts and K. Nielsen

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The SCO Group, Inc.
Client-Matter No.: 472920-00022
Invoice No.: 1461407

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12/06/07	C. Peters	0.40	68.00	Minute book filing
12/07/07	N. Brower	1.25	243.75	Draft 144(k) opinion letter
12/07/07	D. Marx	0.40	108.00	Review and revise 144(k) letter
12/10/07	N. Taylor	1.50	660.00	Work on corporate and board matters
12/11/07	D. Marx	0.25	67.50	Find and send certain documents to the Company, including the form indemnification agreement
12/11/07	N. Taylor	1.00	440.00	Work on corporate and board matters
12/11/07	C. Peters	0.45	76.50	Review e-mail messages regarding meeting minutes and e-mail correspondence with J. Bingham regarding R. Tibbitts updates
12/12/07	N. Brower	0.50	97.50	Finalize 144(k) letter
12/14/07	N. Brower	2.30	448.50	Prepare release of claims and consulting agreement between SCO Group and Sandy Gupta
12/14/07	D. Marx	1.60	432.00	Draft severance and consulting agreement for S. Gupta
12/14/07	C. Peters	0.40	68.00	Research board minutes for information concerning grant dates of stock options issued to directors and report to N. Taylor
12/18/07	N. Taylor	0.25	110.00	Work on corporate and board matters
12/18/07	C. Peters	0.90	153.00	Discussion with N. Taylor regarding updates to certain board meeting minutes, make minor revisions and forward to J. Bingham
12/19/07	N. Brower	2.10	409.50	Draft amendment to the Company's amended and restated bylaws (1.1); draft written consent for the Company's board regarding the amendments to the bylaws (1.0)
12/19/07	D. Marx	0.15	40.50	Review changes to severance and consulting agreement for S. Gupta

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The SCO Group, Inc.
Client-Matter No.: 472920-00022
Invoice No.: 1461407

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12/19/07	D. Lauth	1.00	430.00	Review draft separation agreement (0.5); draft correspondence to D. Marx and N. Taylor regarding same (0.5)
12/20/07	D. Marx	1.25	337.50	Review and revise settlement and release agreement for S. Gupta
12/21/07	D. Marx	0.90	243.00	Research implications of a director transferring shares back to the company (0.7); respond to questions of K. Nielsen regarding same (0.2)
12/24/07	D. Marx	0.95	256.50	Prepare documents for DRS eligibility
12/24/07	D. Marx	0.50	135.00	Prepare resolutions relating to transfer of shares of R. Duff Thompson

Total Hours 25.35

Total for Legal Fees \$7,413.25

Disbursements and Service Charges

Computerized Legal Research - LivEdgar searches done for November 2007	7.41
Overnight Delivery Charges	28.93

Total for Disbursements and Service Charges \$36.34

Total This Invoice \$7,449.59

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The SCO Group, Inc.
Client-Matter No.: 472920-00022
Invoice No.: 1461407

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Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
N. Brower	Associate	6.15	195.00	1,199.25
D. Marx	Associate	6.65	270.00	1,795.50
N. Taylor	Partner	7.50	440.00	3,300.00
D. Lauth	Partner	1.00	430.00	430.00
C. Peters	Paralegal	4.05	170.00	688.50
Total all Timekeepers		25.35		7,413.25

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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Ken Nielsen
VP Finance and Controller
355 South 520 West
Lindson, UT 84042

Invoice No. 1463428

Client-Matter No.: 472920-00025
Securities

For Legal Services Rendered Through December 31, 2007

INVOICE TOTAL

Total For Current Legal Fees	\$999.00
Total For Current Invoice	\$999.00

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Attn: Ken Nielsen
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Invoice No. 1463428

Client-Matter No: 472920-00025

Securities

For Legal Services Rendered Through December 31, 2007

12/07/07	D. Marx	0.20	54.00	Discuss Form S-8 registration statement filings with K. Nielsen
12/12/07	D. Marx	0.35	94.50	Prepare 144(k) letter
12/13/07	D. Marx	0.20	54.00	Distribute 144(k) letter to the transfer agent
12/17/07	D. Marx	0.75	202.50	Review and revise press release and related Form 8-K
12/18/07	D. Marx	0.70	189.00	Review and revise Form 8-K and press release
12/26/07	D. Marx	1.50	405.00	Review and revise Form 8-K and press release relating to Nasdaq delisting

Total Hours 3.70

Total for Legal Fees \$999.00

Total This Invoice \$999.00

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The SCO Group, Inc.
Client-Matter No.: 472920-00025
Invoice No.: 1463428

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Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
D. Marx	Associate	3.70	270.00	999.00
Total all Timekeepers		3.70		999.00

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Ken Nielsen
VP Finance and Controller
355 South 520 West
Lindon, UT 84042

Invoice No. 1463966

Client-Matter No.: 472920-00029
Fee/Employment Applications

For Legal Services Rendered Through December 31, 2007

INVOICE TOTAL

Total For Current Legal Fees	\$2,633.75
Total For Current Disbursements and Service Charges	\$15.94
Total For Current Invoice	\$2,649.69

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Invoice No. 1463966

Client-Matter No: 472920-00029

Fee/Employment Applications

For Legal Services Rendered Through December 31, 2007

12/03/07	B. Cavender	0.20	43.00	Coordinate service of first interim fee application
12/06/07	B. Cavender	0.30	64.50	Review local rules for filing fee applications
12/06/07	B. Cavender	0.85	182.75	Prepare second interim fee application
12/06/07	B. Cavender	1.60	344.00	Coordinate preparation of schedules for second interim fee application
12/06/07	B. Cavender	0.20	43.00	Email to R. Hoge regarding time entries
12/07/07	B. Cavender	1.45	311.75	Email and telephone conferences with timekeepers on matters regarding compliance with local rules (.8); coordinate preparation of schedules for second interim fee application (.55); email to N. Taylor regarding first interim fee application (0.1)
12/07/07	B. Cavender	1.90	408.50	Prepare second interim fee application and exhibits
12/10/07	B. Cavender	0.25	53.75	Review and edit second interim fee application
12/10/07	B. Cavender	0.15	32.25	Telephone conference with C. Peters

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				regarding pre-bills
12/11/07	B. Cavender	0.40	86.00	Continue preparation of second interim fee application
12/12/07	B. Cavender	0.10	21.50	Coordinate preparation of schedules for second interim fee application
12/12/07	B. Cavender	0.10	21.50	Review docket entries with respect to first interim fee application
12/14/07	B. Cavender	0.10	21.50	Conference with L. Shaw regarding schedules
12/17/07	B. Cavender	0.60	129.00	Review pre-bills (0.1); e-mail to L. Shaw regarding need for subtotals (0.1); conference with L. Shaw regarding summary tables (0.1); edit second interim fee application (0.3)
12/17/07	B. Cavender	0.70	150.50	Edit second interim fee application
12/18/07	B. Cavender	0.10	21.50	Conference with L. Shaw regarding updated pre-bills
12/18/07	B. Cavender	0.30	64.50	Coordinate preparation of schedules to second interim fee application
12/18/07	B. Cavender	0.20	43.00	Incorporate revised schedules into final draft document
12/19/07	B. Cavender	0.15	32.25	Review docket entries with respect to first interim fee application
12/20/07	B. Cavender	0.30	64.50	Conference with E. Schnabel regarding necessary filings
12/21/07	B. Cavender	2.00	430.00	Confirm no objections to first interim fee application (0.2); prepare certificate of no objection (0.7); emails to E. Schnabel and N. Taylor regarding explanation of total amount to be applied against retainer (0.4); file certificate of no objection (0.2); file certificate of service for certificate of no objection (0.2); coordinate service of certificate of no objection (0.3)

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12/21/07	B. Cavender	0.30	64.50	Telephone conference with E. Schnabel regarding second interim application (0.2); incorporate necessary changes (0.1)
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Total Hours 12.25

Total for Legal Fees \$2,633.75

Disbursements and Service Charges

Postage Charges	13.54
Photocopy Charges	2.40

Total for Disbursements and Service Charges \$15.94

Total This Invoice \$2,649.69

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
B. Cavender	Associate	12.25	215.00	2,633.75
Total all Timekeepers		12.25		2,633.75

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