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The following documents:

Docket Number(s) The SCO Group,

Were served First Class Mail, unless otherwise indicated, to the parties listed in the 2002 service list.

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

Executed on the 10th day of March 2008, in Wilmington, DE.

Legal Document Services
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**JEREMY SCOTT LUZADER
NOTARY PUBLIC
STATE OF DELAWARE
My Commission Expires May 28, 2008**

A handwritten signature in black ink, appearing to read "J. Luzader", with a long horizontal flourish extending to the right.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

The SCO GROUP, INC. et al.,¹

Debtors.

Chapter 11

Case No. 07-11337 (KG)
(Jointly Administered)

Objection Deadline: March 31, 2008 at 4:00 p.m. prevailing Eastern time
Hearing Date: Scheduled only if necessary

NOTICE OF FILING OF FEE APPLICATION

To: (1) the Debtors; (2) Co-Counsel to the Debtors; and (3) the Office of the United States Trustee:

Dorsey & Whitney LLP, Special Counsel to the Debtors and Debtors-in-Possession in the above-captioned chapter 11 cases, filed and served the *Fourth Monthly Fee Application of Dorsey & Whitney LLP, Special Counsel to the Debtors and Debtors-in-Possession for the Period January 1, 2008 through January 31, 2008* (the "Fee Application"), seeking compensation for the reasonable and necessary services rendered to the Debtors in the amount of \$22,799.25, and reimbursement for actual and necessary expenses in the amount of \$276.15.

Objections or responses to the Fee Application, if any, must be made in writing and filed with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801, on or before **March 31, 2008 at 4:00 p.m. Prevailing Eastern Time.**

¹The last four digits of the taxpayer identification number for The SCO Group, Inc. is 2823. The last four digits of the taxpayer identification number for SCO Operations, Inc. is 7393. The address for both Debtors is 355 South 520 West, Lindon, Utah 84042.

The Fee Application is submitted pursuant to the *Administrative Order Establishing Procedures for Interim Monthly Compensation of Professionals*, approved by this Court on October 5, 2007 [Docket No. 95] (the “Fee Order”).

At the same time, you must also serve a copy of the objections or responses, if any, upon the following: (i) the Debtors, The SCO Group, Inc. and SCO Operations, Inc. 355 South 520 West, Suite 1000, Lindon, UT 84041 (Attn: Ryan Tibbitts, General Counsel); (ii) Co-Counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19899-8705 (Attn: Laura Davis Jones, Esq.); (iii) Co-Counsel to the Debtors, Berger Singerman, P.A., 350 East Las Olas Blvd., Ste. 1000, Fort Lauderdale, FL 33301 (Attn: Arthur J. Spector, Esq.); (iv) the Office of the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801; and (v) Dorsey & Whitney (Delaware) LLP, 1105 North Market Street, Suite 1600, Wilmington, DE 19801 (Attn: Eric L. Schnabel, Esq.).

IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THEN 80% OF THE FEES AND 100% OF THE EXPENSES REQUESTED IN THE FEE APPLICATION MAY BE PAID PURSUANT TO THE FEE ORDER WITHOUT FURTHER HEARING OR ORDER OF THE COURT.

IF A TIMELY OBJECTION IS FILED AND SERVED, THEN PAYMENT WILL BE MADE ACCORDING TO THE PROCEDURES SET FORTH IN THE FEE ORDER.

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A HEARING ON THE FEE APPLICATION WILL BE HELD ONLY IF
OBJECTIONS OR RESPONSES ARE TIMELY FILED.

Dated: March 10, 2008

DORSEY & WHITNEY (DELAWARE) LLP

/s/ Eric Lopez Schnabel
Eric Lopez Schnabel (DE Bar No. 3672)
DORSEY & WHITNEY (DELAWARE) LLP
1105 North Market Street (16th Floor)
Wilmington, Delaware 19801
Telephone: (302) 425-7162
Facsimile: (302) 335-0830
E-mail: schnabel.eric@dorsey.com

Special Counsel for the Debtors and
Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

The SCO GROUP, INC. et al.,¹

Debtors.

Chapter 11

Case No. 07-11337 (KG)
(Jointly Administered)

**FOURTH MONTHLY FEE APPLICATION OF DORSEY & WHITNEY LLP,
SPECIAL COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD JANUARY 1, 2008 THROUGH JANUARY 31, 2008**

Name of Applicant:	Dorsey & Whitney LLP
Authorized to Provide Professional Services to:	The Debtors and Debtors-in-Possession
Date of Retention	September 14, 2007
Period for which compensation And reimbursement is sought:	January 1, 2008 through January 31, 2008
Amount of fees sought as actual, reasonable and necessary:	\$22,799.25
Amount of expenses sought as actual, reasonable and necessary:	\$276.15
This is a(n):	<input checked="" type="checkbox"/> interim <input type="checkbox"/> final application.

The total time expended for the preparation of this application will be included in the next monthly fee application.

¹The last four digits of the taxpayer identification number for The SCO Group, Inc. is 2823. The last four digits of the taxpayer identification number for SCO Operations, Inc. is 7393. The address for both Debtors is 355 South 520 West, Lindon, Utah 84042.

Prior Monthly Fee Applications:

Application		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
11/30/07	9/14/07 – 10/31/07	\$57,585.75	\$6,129.29	\$57,585.75	\$6,129.29
1/11/08	11/1/07 – 11/30/07	\$26,456.50	\$527.93	\$26,456.50	\$527.93
2/15/08	12/1/07 – 12/31/07	\$12,568.50	\$1,735.12	\$12,568.50	\$1,735.12

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

The SCO GROUP, INC. et al.,¹

Debtors.

Chapter 11

Case No. 07-11337 (KG)
(Jointly Administered)

**FOURTH MONTHLY FEE APPLICATION OF DORSEY & WHITNEY LLP,
SPECIAL COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD JANUARY 1, 2008 THROUGH JANUARY 31, 2008**

Dorsey & Whitney LLP, (“Dorsey” or the “Firm”), special counsel to the above-captioned Debtors and Debtors-in-Possession, hereby submits this Fourth Monthly Fee Application of Dorsey & Whitney LLP, Special Counsel to the Debtors and Debtors-in-Possession for the Period January 1, 2008 through January 31, 2008 (the “Application”). In support hereof, Dorsey respectfully represents as follows:

INTRODUCTION

1. On September 14, 2007 (the “Petition Date”), the above-captioned Debtors (collectively, the “Debtors”) commenced these bankruptcy cases by filing voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (as amended, the “Bankruptcy Code”), in the United States Bankruptcy Court for the District of Delaware (the “Court”).

¹The last four digits of the taxpayer identification number for The SCO Group, Inc. is 2823. The last four digits of the taxpayer identification number for SCO Operations, Inc. is 7393. The address for both Debtors is 355 South 520 West, Lindon, Utah 84042.

2. The Debtors are continuing in possession of their properties and are operating and managing their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

BACKGROUND

3. On October 4, 2007, the Court entered the Administrative Order Establishing Procedures for Interim Monthly Compensation of Professionals [Docket ID #95] (the "Administrative Order") authorizing estate professionals (the "Professionals") to submit monthly applications for interim compensation and reimbursement for expenses, pursuant to the procedures specified therein.

4. By order of the Court entered on November 19, 2007, the Debtors retained Dorsey *nunc pro tunc* to the Petition Date as Special Counsel (the "Retention Order") [Docket ID #220].

5. The Retention Order authorized the Debtors to compensate Dorsey on an hourly basis and to reimburse Dorsey for actual and necessary out-of-pocket expenses.

APPLICATION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES

6. Subject to Court approval, Dorsey seeks payment for compensation on an hourly basis, plus reimbursement of actual, necessary expenses incurred by Dorsey during the Application Period. The rates charged by Dorsey in this case do not differ from the rates charged to Dorsey's non-bankruptcy clients.

7. A summary of the hours spent, the names of each professional and paraprofessional rendering services to the Debtors during the Application Period, the regular customary billing rates and the total value of time incurred by each of the Dorsey attorneys rendering services to the Debtors is attached hereto as Exhibit A. A summary of the computer

generated time entries reflecting the time recorded for these services, organized in project billing categories pursuant to Rule 2016-2(c)(ii) of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) is attached hereto as Exhibit B. A summary statement of expenses incurred by Dorsey during the Application Period is attached hereto as Exhibit C. All time entries and requested expenses are in compliance with Local Rule 2016-2.¹

8. Pursuant to the Administrative Order, Dorsey and other professionals retained in this case are authorized to file and to serve upon the Notice Parties identified in the Administrative Order monthly fee applications (a “Monthly Fee Application”), pursuant to section 331 of the Bankruptcy Code, for interim approval and allowance of compensation for services rendered and reimbursement of expenses incurred during the immediately preceding month (the “Compensation Period”). Pursuant to the Administrative Order, each Notice Party will have twenty (20) days after service of a Monthly Fee Application to object thereto (the “Objection Deadline”). Upon expiration of the Objection Deadline, the Professional may file a certificate of no objection with the Court after which the Debtors are authorized to pay each professional an amount (the “Actual Interim Payment”) equal to the lesser of (i) 80 percent (80%) of the fees and 100 percent (100%) of the expenses requested in the Monthly Fee Application (the “Maximum Payment”) and (ii) 80 percent (80%) of the fees and 100 percent (100%) of the expenses not subject to an objection, unless an objection has been lodged against specific fees and/or expenses or the Court orders otherwise.

9. In accordance with the Administrative Order, Dorsey has filed and served the Notice Parties identified in the Administrative Order this Application with respect to fees and

¹ Dorsey has also attempted to ensure that this Application complies with the Guidelines. To the extent the Guidelines conflict with local rules, in particular, Local Rule 2016-2, Dorsey has chosen to comply with such local rule. Dorsey will supplement this Application with additional detail or information upon request.

expenses incurred during the Application Period; to wit, fees in the amount of \$22,799.25, and expenses in the amount of \$276.15 for the period commencing January 1, 2008 and ending January 31, 2008.

10. All services and costs for which compensation is requested by Dorsey in this Application were reasonable and necessary and were performed for and on behalf of the Debtors during the Application Period.

CASE STATUS

11. Dorsey believes that there is sufficient cash on hand or on deposit in the Debtors' estates to satisfy accrued unpaid administrative expenses including the amounts requested herein.

SUMMARY OF SERVICES RENDERED

All of the professional services that Dorsey rendered to the Debtors during the Application Period are set forth in detail in Exhibit D, segregated according to project billing categories.

REIMBURSEMENT OF EXPENSES

12. During the Application Period, Dorsey incurred certain necessary expenses in rendering legal services to the Debtors as summarized in Exhibit C and set forth in more detail in Exhibit D, segregated according to project billing categories.

13. Dorsey seeks reimbursement for its reasonable, necessary and actual expenses incurred during the Application Period in the total amount of \$276.15.

COMPENSATION REQUESTED

14. Dorsey expended 87.55 hours during the Application Period in furtherance of its efforts on behalf of the Debtors. Dorsey requests allowance of compensation in the amount of

\$22,799.25, for legal services rendered during the Application Period at a blended hourly rate of \$260.41.

15. None of the requested fees and expenses detailed herein have been paid.

LEGAL STANDARD

16. Section 330(a)(1)(A) and (B) of the Bankruptcy Code allows the payment of:

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1)(A) and (B). Reasonableness of compensation is determined by the “market-driven approach” which considers the nature, extent and value of the services provided by the professional and the cost of comparable services in nonbankruptcy contexts. See Zolfo Cooper & Co., v. Sunbeam-Oster Co., 50 F.3d 253, 258 (3d Cir. 1995); In re Busy Beaver Building Ctr., Inc., 19 F.3d 833, 849 (3d Cir. 1994). Thus, “the baseline rule is for firms to receive their customary rates.” Zolfo Cooper, 50 F.3d at 259.

17. In accordance with its practice in nonbankruptcy matters, Dorsey has calculated its compensation requested in this Application by applying its standard hourly rates. Dorsey’s calculation is based upon hourly rates that are well within the range of rates that are charged by comparable firms in other large bankruptcy cases. Accordingly, Dorsey’s rates should be determined to be reasonable under section 330 of the Bankruptcy Code.

18. Dorsey’s fees during the Application Period are also reasonable under the prevailing legal standard and should be allowed. The amount of Dorsey’s fees is not unusual given the complexity and size of the Debtors’ Chapter 11 cases and Dorsey’s fees are commensurate with fees that other attorneys of comparable experience and expertise have

charged and been awarded in similar Chapter 11 cases. Accordingly, Dorsey's fees are reasonable pursuant to section 330 of the Bankruptcy Code.

19. Section 330(a)(1)(B) of the Bankruptcy Code permits reimbursement for actual, necessary expenses. Dorsey's legal services and expenses incurred during the Application Period are set forth in this Application and constitute only those necessary expenses that were incurred for the benefit of the Debtors' estates. Dorsey has properly requested reimbursement only of actual, necessary and appropriate legal expenses.

20. No agreement or understanding exists between Dorsey and any third person for the sharing or division of compensation. All of the services for which compensation is requested in this Application were rendered at the request of and solely on behalf of the Debtors.

21. Pursuant to the standards set forth in sections 330 and 331 of the Bankruptcy Code, Dorsey submits that the compensation requested is for actual and necessary services and expenses, and is reasonable, based upon the nature, extent and value of such services, the time spent thereon, and the costs of comparable services in a case under the Bankruptcy Code. The time records annexed to this Application constitute only a general statement of the services rendered and time expended without description of the challenges and constraints under which Dorsey actually rendered these services. The challenge of these cases were attended to and managed by Dorsey at all levels, promptly and expertly, and sometimes to the exclusion of other matters in Dorsey's office. Dorsey submits, therefore, that its fees and expenses were actual, necessary, reasonable, and justified, and should be allowed in full.

NOTICE

22. No trustee or examiner has been appointed in these Chapter 11 cases. Notice of this Application has been given to: (a) the Debtors, The SCO Group, Inc. and SCO Operations, Inc. 355 South 520 West, Suite 1000, Lindon, UT 84041 (Attn: Ryan Tibbitts,

General Counsel); (b) co-counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19899-8705 (Courier 19801) (Attn: Laura Davis Jones, Esq.), and Berger Singerman, P.A., 350 East Las Olas Blvd., Ste. 1000, Fort Lauderdale, FL 33301 (Attn: Arthur J. Spector, Esq.); and (c) the Office of the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801. In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is required.

NO PRIOR REQUEST

23. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, Dorsey respectfully requests that the Court: (i) grant the Application; and (ii) grant such further relief as may be appropriate.

Dated: March 10, 2008

DORSEY & WHITNEY (DELAWARE) LLP

/s/ Eric Lopez Schnabel
Eric Lopez Schnabel (DE Bar No. 3672)
DORSEY & WHITNEY (DELAWARE) LLP
1105 North Market Street (16th Floor)
Wilmington, Delaware 19801
Telephone: (302) 425-7162
Facsimile: (302) 335-0830
E-mail: schnabel.eric@dorsey.com

Special Counsel for the Debtors and
Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

The SCO GROUP, INC. et al.,¹

Debtors.

Chapter 11

Case No. 07-11337 (KG)
(Jointly Administered)

CERTIFICATION

1. Eric Lopez Schnabel, an attorney admitted to practice before the courts of the State of Delaware, certifies that:

2. I am a partner of Dorsey & Whitney (Delaware) LLP ("Dorsey"). Dorsey was retained by the above-captioned debtors and debtors-in-possession as counsel pursuant to an order of this Court. This certification is made in support of the Fourth Monthly Fee Application of Dorsey & Whitney LLP, Special Counsel to the Debtors and Debtors-in-Possession for the Period January 1, 2008 through January 31, 2008 (the "Application") for compensation and reimbursement of expenses, and is made in compliance with Local Rule 2016-2 of this Court, setting forth the Contents of Application for Compensation and Expenses (the "Guidelines").

3. I have read the Application and I certify that the Application substantially complies with the Guidelines.

¹The last four digits of the taxpayer identification number for The SCO Group, Inc. is 2823. The last four digits of the taxpayer identification number for SCO Operations, Inc. is 7393. The address for both Debtors is 355 South 520 West, Lindon, Utah 84042.

Dated: March 10, 2008

DORSEY & WHITNEY (DELAWARE) LLP

/s/ Eric Lopez Schnabel

Eric Lopez Schnabel (DE Bar No. 3672)
DORSEY & WHITNEY (DELAWARE) LLP
1105 North Market Street (16th Floor)
Wilmington, Delaware 19801
Telephone: (302) 425-7162
Facsimile: (302) 335-0830
E-mail: schnabel.eric@dorsey.com

Special Counsel for the Debtors and
Debtors-in-Possession

EXHIBIT A

EXHIBIT A – TIMEKEEPER SUMMARY

January 1, 2008 Through and Including January 31, 2008

<u>Name of Professional Individual</u>	<u>Position with Dorsey and Year of Obtaining License(s) To Practice</u>	<u>Hourly Billing Rate</u>	<u>Total Billed Hours</u>	<u>Total Compensation</u>
Simon Chan	Special Partner; admitted Hong Kong 1998; NY 2003	\$515	1.80	\$927.00
Milo (Steve) Marsden	Partner; admitted UT 1986	\$360	0.50	\$180.00
Nolan S. Taylor	Partner; admitted UT 1986	\$440	10.65	\$4,686.00
Nathan Brower	Associate; admitted UT 2007	\$195	16.20	\$3,159.00
Benjamin Cavender	Associate; admitted MN 2007	\$215	6.35	\$1,365.25
Selina Chan	Associate	\$285	4.30	\$1,225.50
Clayton Jones	Associate; admitted UT 2006	\$210	4.50	\$945.00
Craig Kleinman	Associate; admitted UT 1999	\$245	0.10	\$24.50
David Marx	Associate; admitted MA 2002, UT 2004	\$270	27.90	\$7,533.00
Janet Wong	Associate; admitted HK 2003	\$390	1.50	\$585.00
Micherie Green	Paralegal	\$190	1.20	\$228.00
Carolyn Peters	Paralegal	\$170	9.80	\$1,666.00
Tanya Sestak	Paralegal	\$100	2.75	\$275
Grand Totals:			87.55	\$22,799.25
Blended Rate: \$260.41				

EXHIBIT B

EXHIBIT B – PROJECT SUMMARY

January 1, 2008 Through and Including January 31, 2008

PROJECT BILLING CATEGORY	HOURS	VALUE
Hong Kong Corporate Formation	7.25	\$2,637.75
Corporate Transactions & Financing	5.35	\$1,224.75
Business Operations	19.70	\$6,289.50
Securities	47.60	\$11,029.50
Fee/Employment Applications	7.65	\$1,617.75
TOTAL COMPENSATION	87.55	\$22,799.25

TOTAL HOURS:	87.55
BLENDED RATE:	\$260.41
TOTAL COMPENSATION:	\$22,799.25
TOTAL EXPENSES INCURRED:	\$276.15
TOTAL	\$23,075.40

EXHIBIT C

EXHIBIT C - EXPENSE SUMMARY

January 1, 2008 Through and Including January 31, 2008

EXPENSE BILLING CATEGORY	VALUE
Reproduction of Documents*	\$165.85
Telecopy Expenses*	\$6.30
First Class/Certified Mail	\$5.40
Computer Research	\$59.29
Messenger Services	\$10.00
Supplies	\$29.31
TOTAL	\$276.15

* Pursuant to Local Rule 2016-2(e)(iii), the requested rate for copying charges is \$0.10 per page, and the outgoing facsimile transmission charges are \$1.00 per page with no charge for incoming facsimiles.

EXPENSE DETAIL

(See attached invoices.)

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: Ken Nielsen
VP Finance and Controller
355 South 520 West
Lindon, UT 84042

February 25, 2008
Invoice No. 1472785

Client-Matter No.: 472920-00018
Hong Kong Corporate Formation

For Legal Services Rendered Through January 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$2,637.75
Total For Current Disbursements and Service Charges	\$6.30
Total For Current Invoice	\$2,644.05

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



SALT LAKE CITY OFFICE
801-933-7360

(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

February 25, 2008
Invoice No. 1472785

Client-Matter No: 472920-00018

Hong Kong Corporate Formation

For Legal Services Rendered Through January 31, 2008

01/02/08	J. Wong	0.70	273.00	Review draft annual return and e-mail to SCO and office conference with Se. Chan regarding same
01/07/08	Se. Chan	0.15	42.75	Review of progress and status with B. Young
01/08/08	Se. Chan	0.10	28.50	Review of status and deadline and draft email to B. Young
01/08/08	J. Wong	0.30	117.00	Office conference with Se. Chan regarding deadline for filing Annual Return with Hong Kong Companies Registry
01/09/08	Se. Chan	0.50	142.50	Review of deadline and status
01/09/08	S. Chan	0.30	154.50	Follow-up with Hong Kong Form AR1 filing
01/10/08	Se. Chan	0.05	14.25	Review of status and deadline
01/11/08	Se. Chan	0.05	14.25	Review of status
01/14/08	Se. Chan	0.75	213.75	Follow up email to B. Young
01/14/08	J. Wong	0.30	117.00	Office conference with S. Chan and Se Chan regarding annual return to be filed

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PAYMENT DUE UPON RECEIPT

The SCO Group, Inc.
Client-Matter No.: 472920-00018
Invoice No.: 1472785

February 25, 2008
Page 2

				with Hong Kong Companies Registry and revise draft e-mail to SCO regarding same
01/14/08	S. Chan	0.50	257.50	Discuss with J. Wong regarding Companies' Registry Form AR1 filing for 2007
01/16/08	Se. Chan	1.60	456.00	Amend Annual Return
01/17/08	Se. Chan	0.75	213.75	Review of email from Ken and review of resignation letters and liaise with McCabe
01/17/08	J. Wong	0.20	78.00	Review correspondence regarding resignations of B. Yong and M. Olson
01/17/08	S. Chan	0.40	206.00	Consider e-mail from Se. Chan and K. Nielsen regarding 2007 Form AR1 filing and comment on draft e-mail to K. Nielsen
01/18/08	S. Chan	0.40	206.00	Consider e-mail from T. Lau of BDO and draft and send e-mail to T. Lau
01/31/08	S. Chan	0.20	103.00	Consider e-mail between J. Clark of SCO and BDO
Total Hours		7.25		

Total for Legal Fees \$2,637.75

Disbursements and Service Charges

Fax Charges 6.30

Total for Disbursements and Service Charges \$6.30

Total This Invoice \$2,644.05

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



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

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

February 25, 2008
Invoice No. 1472786

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

For Legal Services Rendered Through January 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$1,224.75
Total For Current Invoice	\$1,224.75

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



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

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

February 25, 2008
Invoice No. 1472786

Client-Matter No: 472920-00021

Corporate Transactions and Financings

For Legal Services Rendered Through January 31, 2008

01/02/08	Se. Chan	0.35	99.75	Prepare email to B. Young
01/10/08	S. Marsden	0.50	180.00	Conference regarding bulletin board listing
01/16/08	C. Jones	1.25	262.50	Review and comment on year-end time and responsibility memo
01/22/08	C. Jones	0.45	94.50	Prepare audit response letter
01/23/08	C. Jones	2.05	430.50	Prepare audit response letter
01/24/08	C. Jones	0.75	157.50	Finalize and send audit response letter

Total Hours 5.35

Total for Legal Fees \$1,224.75

Total This Invoice \$1,224.75

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PAYMENT DUE UPON RECEIPT



The SCO Group, Inc.
Client-Matter No.: 472920-00021
Invoice No.: 1472786

February 25, 2008
Page 2

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
Se. Chan	Associate	0.35	285.00	99.75
C. Jones	Associate	4.50	210.00	945.00
S. Marsden	Partner	0.50	360.00	180.00
Total all Timekeepers		5.35		1,224.75

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PAYMENT DUE UPON RECEIPT



SALT LAKE CITY OFFICE
801-933-7360

(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

February 25, 2008
Invoice No. 1472787

Client-Matter No.: 472920-00022
Business Operations

For Legal Services Rendered Through January 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$6,289.50
Total For Current Disbursements and Service Charges	\$173.60
Total For Current Invoice	\$6,463.10

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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

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801-933-7360

(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

February 25, 2008
Invoice No. 1472787

Client-Matter No: 472920-00022

Business Operations

For Legal Services Rendered Through January 31, 2008

01/02/08	N. Taylor	0.25	110.00	Work on corporate matter
01/03/08	N. Taylor	0.75	330.00	Work on corporate matter
01/04/08	C. Peters	0.20	34.00	Telephone conference with J. Bingham regarding drafting templates for ongoing officer or director changes
01/11/08	D. Marx	0.50	135.00	Review incentive plans for ability to extend exercisability of options
01/14/08	C. Peters	0.20	34.00	Review e-mail correspondence regarding outstanding meeting minutes
01/15/08	C. Peters	2.05	348.50	Review outstanding meeting minutes and index board and committee meetings minutes from September 2007 to December 2007
01/15/08	C. Peters	0.50	85.00	Updates to September 10 and 11 board meeting minutes according to comments by O. Leeman
01/16/08	D. Marx	0.15	40.50	Analyze stock incentive plans to determine if exercise period can be extended

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The SCO Group, Inc.
Client-Matter No.: 472920-00022
Invoice No.: 1472787

February 25, 2008
Page 2

01/16/08	C. Peters	0.90	153.00	E-mail correspondence with K. Nielson and J. Bingham regarding outstanding board meeting minutes and consents (0.5); telephone conference with J. Bingham regarding same (0.4)
01/22/08	N. Taylor	2.00	880.00	Audit committee meeting and related corporate matter
01/23/08	N. Taylor	2.35	1,034.00	Work on corporate and board matters and participate in board meeting
01/24/08	N. Taylor	2.55	1,122.00	Work on minutes and board matters
01/24/08	C. Peters	0.30	51.00	Review list of board and committee meeting minutes requested by auditors
01/24/08	C. Peters	0.45	76.50	Review list of board and committee meeting minutes requested by auditors (0.3); follow up with J. Bingham on requests to board members for approval of minutes and discuss with N. Taylor (.45)
01/25/08	N. Taylor	1.75	770.00	Work on board issues
01/25/08	C. Peters	1.45	246.50	Convert board and committee meeting minutes from draft to final (1.0); print same for signature by N. Taylor (0.2); coordinate with T. Sestak on delivery of same to auditors (0.25)
01/28/08	N. Taylor	0.50	220.00	Work on corporate and board issues
01/28/08	C. Peters	1.25	212.50	Review board and committee minutes from March through September 2007 (0.4); convert from draft to final (0.4); obtain signatures by N. Taylor and forward to Tanner LC (0.45)
01/29/08	N. Taylor	0.50	220.00	Work on corporate issues
01/29/08	C. Peters	0.80	136.00	Research prior drafts of 6/21/07 board meeting minutes for stock option grants pursuant to question by auditors and telephone conference with S. Robinson to

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The SCO Group, Inc.
Client-Matter No.: 472920-00022
Invoice No.: 1472787

February 25, 2008
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			discuss
01/31/08	C. Peters	0.30	51.00 Telephone conference with M. Olson to confirm employee options issued in June 2001 and report to N. Taylor

Total Hours 19.70

Total for Legal Fees \$6,289.50

Disbursements and Service Charges

Photocopy Charges	145.85
Supplies	27.75

Total for Disbursements and Service Charges \$173.60

Total This Invoice \$6,463.10

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
D. Marx	Associate	0.65	270.00	175.50
N. Taylor	Partner	10.65	440.00	4,686.00
C. Peters	Paralegal	8.40	170.00	1,428.00
Total all Timekeepers		19.70		6,289.50

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SALT LAKE CITY OFFICE
801-933-7360

(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

February 25, 2008
Invoice No. 1472788

Client-Matter No.: 472920-00025
Securities

For Legal Services Rendered Through January 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$11,029.50
Total For Current Disbursements and Service Charges	\$4.04
Total For Current Invoice	\$11,033.54

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SALT LAKE CITY OFFICE
801-933-7360

(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

February 25, 2008
Invoice No. 1472788

Client-Matter No: 472920-00025

Securities

For Legal Services Rendered Through January 31, 2008

01/02/08	N. Brower	2.95	575.25	Draft report on form 8-K regarding amendment to bylaws
01/02/08	D. Marx	0.10	27.00	Discuss same with K. Nielsen
01/02/08	D. Marx	0.10	27.00	Discuss same with K. Nielsen
01/02/08	D. Marx	0.35	94.50	Prepare Form 8-K for amendment to bylaws
01/02/08	D. Marx	0.35	94.50	Review Form 4 filing issues for R. Duff Thompson
01/02/08	D. Marx	0.25	67.50	Review Form 4 filing issues for R. Duff Thompson
01/03/08	D. Marx	0.10	27.00	Respond to questions of J. Acheson relating to R. Duff Thompson's Form 4
01/09/08	D. Marx	0.30	81.00	Review Section 16 filing issues
01/10/08	D. Marx	0.30	81.00	Discuss annual meeting issues with K. Nielsen
01/10/08	D. Marx	0.35	94.50	Prepare timeline for annual meeting
01/11/08	N. Brower	1.20	234.00	Draft annual meeting checklist
01/11/08	D. Marx	0.30	81.00	Set-up call with people at Wilson-Davis,

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The SCO Group, Inc.
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				and discuss issues relating to the call with them
01/14/08	D. Marx	0.45	121.50	Prepare for and participate in conference call with representatives of Wilson Davis
01/15/08	D. Marx	2.00	540.00	Prepare annual meeting timeline
01/16/08	D. Marx	1.80	486.00	Review and revise annual report on Form 10-K
01/17/08	N. Brower	4.35	848.25	Form check Form 10-K
01/17/08	D. Marx	3.20	864.00	Review and revise annual report on Form 10-K
01/18/08	D. Marx	0.20	54.00	Review and revise annual report on Form 10-K
01/18/08	T. Sestak	1.50	150.00	Research bankruptcy and delisting
01/21/08	N. Brower	1.65	321.75	Perform form check on 10-K report
01/21/08	D. Marx	1.85	499.50	Prepare annual meeting documents
01/22/08	N. Brower	0.85	165.75	Draft board resolutions for annual meeting
01/22/08	D. Marx	0.60	162.00	Prepare annual meeting resolutions
01/22/08	D. Marx	0.35	94.50	Prepare audit response letter
01/22/08	D. Marx	1.15	310.50	Review and revise annual report on Form 10-K
01/23/08	D. Marx	0.30	81.00	Prepare audit response letter for same
01/23/08	D. Marx	4.90	1,323.00	Review and revise annual report on Form 10-K
01/24/08	D. Marx	0.25	67.50	Discuss comments with K. Nielsen
01/24/08	D. Marx	1.10	297.00	Review and revise annual report on Form 10-K
01/25/08	D. Marx	2.00	540.00	Review and revise annual report on Form 10-K
01/25/08	T. Sestak	0.80	80.00	Prepare and e-mail electronic copies of board and compensation committee minutes

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The SCO Group, Inc.
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February 25, 2008
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01/28/08	N. Brower	0.95	185.25	Conduct form check on Form S-8 and conduct back-up for the opinion of Dorsey & Whitney LLP related to the S-8
01/28/08	D. Marx	0.20	54.00	Discuss same with Tanner and the Company
01/28/08	D. Marx	2.20	594.00	Review and revise annual report on Form 10-K and review auditor's consent
01/29/08	N. Brower	2.55	497.25	Form check on registration on form S-8; Draft opinion regarding legality of S-8 offering
01/29/08	D. Marx	0.65	175.50	Draft Form S-8 registration statement
01/29/08	T. Sestak	0.45	45.00	Review and revise Form S-8
01/29/08	C. Peters	0.25	42.50	Discussion with N. Brower concerning back-up needed for legal opinion
01/30/08	N. Brower	1.70	331.50	Conduct Form check on Form S-8 and conduct back-up for the opinion of Dorsey & Whitney LLP related to the S-8
01/30/08	D. Marx	0.80	216.00	Prepare documents relating to Form S-8 registration statement
01/30/08	C. Peters	0.85	144.50	Order good-standing certificate from Delaware (0.3); check status in Utah (0.25); obtain copies of charter and bylaws for back-up for S-8 legal opinion (0.3)
01/31/08	D. Marx	0.75	202.50	Research securities law implications of distributing securities while in bankruptcy
01/31/08	C. Peters	0.30	51.00	Research records for officer's certificate for 2007 S-8 legal opinion and provide to D. Marx for company

Total Hours 47.60

Total for Legal Fees \$11,029.50

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The SCO Group, Inc.
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February 25, 2008
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Disbursements and Service Charges

Computerized Legal Research - LivEdgar searches done in December 2007	4.04
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Total for Disbursements and Service Charges	\$4.04
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Total This Invoice	\$11,033.54
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Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
N. Brower	Associate	16.20	195.00	3,159.00
D. Marx	Associate	27.25	270.00	7,357.50
T. Sestak	Paralegal	2.75	100.00	275.00
C. Peters	Paralegal	1.40	170.00	238.00
Total all Timekeepers		47.60		11,029.50

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SALT LAKE CITY OFFICE
801-933-7360

(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

February 25, 2008
Invoice No. 1472789

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

For Legal Services Rendered Through January 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$1,617.75
Total For Current Disbursements and Service Charges	\$92.21
Total For Current Invoice	\$1,709.96

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Client-Matter No: 472920-00029

Fee/Employment Applications

For Legal Services Rendered Through January 31, 2008

01/03/08	B. Cavender	0.50	107.50	Telephone conference with E. Schnabel regarding fee application and inquiry from SCO controller
01/04/08	B. Cavender	0.10	21.50	Review email regarding billing questions
01/04/08	B. Cavender	0.40	86.00	Compile billing information and email same to J. Acheson
01/11/08	B. Cavender	0.50	107.50	Telephone conference with E. Schnabel regarding second interim fee application
01/11/08	B. Cavender	0.15	32.25	Identify whether a committee has been appointed in the case
01/11/08	B. Cavender	0.10	21.50	Pull administrative order from docket
01/11/08	M. Green	0.95	180.50	File second interim application for compensation and reimbursement of expenses
01/14/08	M. Green	0.25	47.50	Prepare and file affidavit of service regarding fee application
01/15/08	B. Cavender	0.20	43.00	E-mail to R. Van Boerum regarding December pre-bills

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February 25, 2008
Page 2

01/15/08	B. Cavender	0.10	21.50	E-mail to E. Schnabel regarding December pre-bills for third interim fee application
01/17/08	B. Cavender	0.10	21.50	E-mail to R. Van Boerum regarding pre-bills for December
01/21/08	C. Kleinman	0.10	24.50	Respond to e-mail from B. Cavender
01/21/08	B. Cavender	0.20	43.00	Review pre-bills
01/21/08	B. Cavender	0.10	21.50	Telephone conference with E. Schnabel regarding same (0.1)
01/21/08	B. Cavender	0.40	86.00	E-mails to timekeepers regarding time allocation
01/21/08	B. Cavender	0.20	43.00	E-mails to N. Taylor and E. Schnabel regarding time allocation
01/22/08	B. Cavender	0.10	21.50	Exchange e-mails with N. Taylor regarding third interim fee application totals
01/22/08	B. Cavender	0.10	21.50	Review e-mail from C. Kleinman regarding time entries
01/23/08	B. Cavender	0.30	64.50	Conferences with L. Shaw regarding preparation of invoices
01/23/08	B. Cavender	0.40	86.00	Review draft invoices and schedules
01/23/08	B. Cavender	0.20	43.00	Exchange e-mails with L. Shaw and R. Van Borne regarding same
01/24/08	B. Cavender	0.30	64.50	Coordinate preparation of schedules for third interim fee application
01/24/08	B. Cavender	1.60	344.00	Draft third interim fee application
01/28/08	B. Cavender	0.30	64.50	Telephone conference with E. Schnabel regarding missing setoff amounts

Total Hours 7.65

Total for Legal Fees \$1,617.75

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February 25, 2008
Page 3

Disbursements and Service Charges

Messenger Charges	10.00
Pacer Service Center Electronic Court Searches	44.00
Postage Charges	5.40
Photocopy Charges	20.00
Supplies	1.56
Parcels Inc. - Labor charge 01/13/08	11.25

Total for Disbursements and Service Charges **\$92.21**

Total This Invoice **\$1,709.96**

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
C. Kleinman	Associate	0.10	245.00	24.50
B. Cavender	Associate	6.35	215.00	1,365.25
M. Green	Paralegal	1.20	190.00	228.00
Total all Timekeepers		7.65		1,617.75

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