

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

April 29, 2008
Invoice No. 1487974

Client-Matter No.: 472920-00022
Business Operations

For Legal Services Rendered Through March 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$10,526.00
Total For Current Disbursements and Service Charges	\$1.00
Total For Current Invoice	\$10,527.00

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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Attn: Ken Nielsen
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Client-Matter No: 472920-00022

Business Operations

For Legal Services Rendered Through March 31, 2008

03/03/08	D. Marx	0.20	54.00	Revise board of directors minutes for February 27 meeting
03/03/08	S. Chan	0.30	154.50	Consider e-mail from T. Lau of BDO regarding Form AR1
03/05/08	N. Taylor	0.35	154.00	Work on corporate matter
03/06/08	N. Taylor	0.25	110.00	Work on corporate matter
03/07/08	J. Hamilton	0.60	186.00	Take instructions from and liaise with M. Taylor and T. Smythe (.1); Companies House searches (.2); scan annual return and annual accounts of SCO UK entity (.2); draft email to S. Gardiner (.1)
03/11/08	N. Taylor	1.40	616.00	Work on corporate matter
03/11/08	C. Peters	1.05	178.50	Review e-mail request from client regarding minutes requested by auditors and compare with meeting minutes drafted to date (.55); conference with N. Taylor regarding outstanding meeting minutes (.5)
03/12/08	D. Marx	0.70	189.00	Attend compensation committee call

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03/12/08	C. Peters	1.65	280.50	Draft nominations committee consent according to e-mail provided by K. Nielsen
03/13/08	D. Marx	0.65	175.50	Attend audit committee call
03/13/08	C. Peters	1.90	323.00	Update time entries and forward to B. Cavender (.3); minute book filing (.5); update status of outstanding issues (.6); research files regarding evidence of appointment of J. Hunsaker as officer of SCO Operations and respond to e-mail from J. Bingham (.5)
03/17/08	D. Marx	2.25	607.50	Review disclosure schedules for the asset purchase agreement (1.2); review and revise trust to comply with the securities laws (.75); review resolutions of SCO Operations appointing new president (.3)
03/17/08	C. Peters	2.85	484.50	Draft board of directors written consent for SCO Operations, Inc. to ratify J. Hunsaker officer appointment (1.0), review board consent with D. Marx and forward to J. Bingham (.3); follow up with J. Bingham on executed consents for appointment of R. Tibbitts for certain subsidiaries (.25); organize corporate records files for SCO Operations, Inc. (1.3)
03/18/08	D. Marx	2.45	661.50	Review and revise trust agreement (1.9); discuss option extension with M. Voves (.2); discuss option extension with K. Nielsen (.15); draft compensation committee minutes (.2)
03/18/08	N. Taylor	2.75	1,210.00	Work on corporate issues
03/18/08	M. Voves	0.30	126.00	Research regarding 409A issues in connection with option extension
03/18/08	M. Voves	0.10	42.00	Telephone conference with D. Marx regarding 409A issues
03/18/08	C. Peters	2.85	484.50	Organize corporate records files SCO Global, Inc. (1.25), review disclosure

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				schedules and e-mail messages from client concerning disclosure schedules (.3); discuss schedules with D. Marx and update schedules according to conversation with same (1.3)
03/19/08	D. Marx	0.70	189.00	Review and revise disclosure schedules (.35); participate in conference call with J. Bingham regarding same (.35)
03/19/08	C. Peters	1.85	314.50	Update files with executed consents received for certain subsidiaries from J. Bingham (.8); telephone conference with D. Marx and J. Bingham to review schedules (.35); make updates to disclosure schedules and forward to J. Bingham (.7)
03/20/08	D. Marx	2.45	661.50	Review and revise disclosure schedules (1.15); discuss same with S. Carter (.25); discuss same with J. Bingham (.4); discuss private placement memorandum with K. Nielsen (.25); draft e-mail regarding issues relating to the private placement memorandum (.4)
03/20/08	N. Taylor	0.50	220.00	Work on ppm issue
03/24/08	D. Marx	1.65	445.50	Review and revise board minutes for February 27 meeting (.4) draft compensation committee minutes for the March 12 meeting (.9); draft audit committee minutes for the March 13 meeting (.35)
03/25/08	D. Marx	0.35	94.50	Discuss business plan with K. Nielsen (.2); review same (.15)
03/25/08	C. Peters	0.20	34.00	Add draft meeting minutes to minute books
03/26/08	D. Marx	0.75	202.50	Review issues relating to the MOU (.40); review tax issues relating to the proposed transaction (.35)
03/26/08	N. Taylor	0.25	110.00	Work on corporate issue

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03/27/08	D. Marx	1.35	364.50	Finalize compensation committee minutes (.15); discuss proposed financing with K. Nielsen (.25); review issues relating to proposed structure (.4); discuss same with M. Voves (.25); review state law issues relating to option issuances (.3)
03/27/08	N. Taylor	0.75	330.00	Work on corporate matter related to tax issues
03/27/08	M. Voves	0.25	105.00	Telephone conference with N. Jovanovich et al. regarding stock option issues
03/27/08	M. Voves	0.25	105.00	Review e-mail correspondence from N. Jovanovich regarding restructuring of corporate transaction
03/27/08	M. Voves	0.50	210.00	Research regarding tax issues impacting purchase of stock options
03/27/08	C. Peters	0.35	59.50	Upload revised minutes for March 12 compensation committee meeting to Dorsey system and forward revised clean copy to K. Nielsen
03/28/08	D. Marx	0.75	202.50	Review issues relating to the structure of the proposed transaction (.3); discuss same with M. Voves (.25); review state filings to register stock options (.2)
03/28/08	M. Voves	0.25	105.00	Telephone conference with N. Jovanovich and S. Polish regarding stock option issues
03/29/08	K. Severson	0.10	47.50	Review e-mail correspondence regarding tax issues
03/31/08	D. Marx	0.35	94.50	Discuss status of transactions with K. Nielsen and N. Taylor
03/31/08	N. Taylor	1.35	594.00	Work on corporate matter

Total Hours 37.55

Total for Legal Fees \$10,526.00

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April 29, 2008
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Disbursements and Service Charges

Photocopy Charges 1.00

Total for Disbursements and Service Charges \$1.00

Total This Invoice \$10,527.00

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
D. Marx	Associate	14.60	270.00	3,942.00
S. Chan	Partner	0.30	515.00	154.50
N. Taylor	Partner	7.60	440.00	3,344.00
M. Voves	Partner	1.65	420.00	693.00
K. Severson	Partner	0.10	475.00	47.50
J. Hamilton	Trainee	0.60	310.00	186.00
C. Peters	Paralegal	12.70	170.00	2,159.00
Total all Timekeepers		37.55		10,526.00

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SALT LAKE CITY OFFICE
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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

April 29, 2008
Invoice No. 1487975

Client-Matter No.: 472920-00025
Securities

For Legal Services Rendered Through March 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$9,447.25
Total For Current Disbursements and Service Charges	\$851.02
Total For Current Invoice	\$10,298.27

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

The SCO Group, Inc.
Attn: Ken Nielsen
VP Finance and Controller
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April 29, 2008
Invoice No. 1487975

Client-Matter No: 472920-00025

Securities

For Legal Services Rendered Through March 31, 2008

03/02/08	D. Marx	0.25	67.50	Review correspondence relating to the press release relating to the filing of the plan of reorganization
03/03/08	D. Marx	2.20	594.00	Revise proxy statement (.2); review and revise press release (1.1); review and revise Form 8-K (.9)
03/03/08	T. Sestak	1.50	150.00	Conference with C. Peters regarding state filings for application for qualification by coordinate (.5); begin preparation of same (1.0)
03/03/08	C. Peters	1.00	170.00	Review files and conference with T. Sestak regarding blue sky filings stock option plans
03/04/08	D. Marx	0.90	243.00	Review and revise proxy statement and coordinate comments to same
03/05/08	D. Marx	1.30	351.00	Review and revise proxy statement (.5); file revised proxy statement (.2); review SEC requirements relating to liquidating trusts (.6)
03/05/08	T. Sestak	1.50	150.00	Review and compare proxy statement (.5);

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				continue preparation of state filings (1.0)
03/06/08	T. Sestak	0.20	20.00	Continue work on state filings
03/07/08	N. Brower	0.50	97.50	Prepare certification for report on form 10-K
03/07/08	N. Brower	0.50	97.50	Verify correct filing of proxy statement
03/07/08	D. Marx	2.05	553.50	Review and revise quarterly report on Form 10-Q
03/07/08	T. Sestak	0.45	45.00	Conference with D. Vigdal regarding renewal filings
03/07/08	D. Vigdal	0.50	130.00	Discuss California blue sky renewals for stock plans with T. Sestak
03/08/08	D. Marx	0.30	81.00	Review and revise quarterly report on Form 10-Q
03/09/08	D. Marx	1.60	432.00	Review and revise quarterly report on Form 10-Q
03/10/08	D. Marx	0.30	81.00	Review and revise quarterly report on Form 10-Q
03/11/08	N. Brower	3.50	682.50	Prepare quarterly report on form 10-Q for the quarter ended January 31, 2008
03/11/08	D. Marx	0.45	121.50	Review and revise quarterly report on Form 10-Q
03/12/08	N. Brower	1.75	341.25	Prepare quarterly report on form 10-Q
03/12/08	D. Marx	1.60	432.00	Review and revise quarterly report on Form 10-Q
03/12/08	T. Sestak	3.00	300.00	Continue preparation of state renewals (CA, UT) (2.5); review and revise 10-Q (.5)
03/12/08	C. Peters	0.75	127.50	Conferences with T. Sestak regarding blue-sky files for Form S-8
03/13/08	D. Marx	0.30	81.00	Review and revise quarterly report on Form 10-Q
03/13/08	T. Sestak	2.30	230.00	Continue preparation of state filing for 2004 plan in CA and UT (2.0); review and revise

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				10Q (.3)
03/14/08	N. Brower	2.80	546.00	Prepare form 10-K, proxy statement and proxy card for filing
03/14/08	D. Olson	2.45	612.50	Review no-action letters and revise trust agreement
03/14/08	D. Marx	1.10	297.00	Review and revise quarterly report on Form 10-Q (.95); review proxy materials (.15)
03/14/08	T. Sestak	1.60	160.00	Review and revise 10Q
03/17/08	D. Olson	3.70	925.00	Review and revise trust agreement
03/17/08	D. Marx	1.35	364.50	Prepare quarterly report on Form 10-Q for filing (.95); participate in conference call regarding same (.4)
03/18/08	D. Olson	2.35	587.50	Review and revise trust agreement
03/19/08	T. Sestak	0.30	30.00	Conference with C. Peters to review state renewal filings for 2004 Omnibus Plan
03/19/08	C. Peters	0.90	153.00	Review Utah U-1 application to register securities and California application for qualification and discuss comments with T. Sestak
03/24/08	D. Marx	0.40	108.00	Review projections section of private placement memorandum
03/27/08	T. Sestak	0.15	15.00	Conference with D. Marx regarding state filings
03/28/08	T. Sestak	0.70	70.00	Finish preparation of CA state filing for 2004 Omnibus plan and send to K. Nielson for signature

Total Hours 46.50

Total for Legal Fees \$9,447.25

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Disbursements and Service Charges

Computerized Legal Research - LivEdgar searches done for February 2008	452.45
Computerized Legal Research - LivEdgar searches done for February 2008	299.20
Computerized Legal Research - LivEdgar searches done for February 2008	65.49
Overnight Delivery Charges	7.44
Photocopy Charges	20.00
Business Meals - Dinner for D. Marx while working on securities matter 02/27/08	6.44

Total for Disbursements and Service Charges **\$851.02**

Total This Invoice **\$10,298.27**

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
N. Brower	Associate	9.05	195.00	1,764.75
D. Olson	Associate	8.50	250.00	2,125.00
D. Marx	Associate	14.10	270.00	3,807.00
T. Sestak	Paralegal	11.70	100.00	1,170.00
C. Peters	Paralegal	2.65	170.00	450.50
D. Vigdal	Paralegal	0.50	260.00	130.00
Total all Timekeepers		46.50		9,447.25

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Attn: Ken Nielsen
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April 29, 2008
Invoice No. 1487976

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

For Legal Services Rendered Through March 31, 2008

INVOICE TOTAL

Total For Current Legal Fees	\$1,720.00
Total For Current Disbursements and Service Charges	\$43.54
Total For Current Invoice	\$1,763.54

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April 29, 2008
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Client-Matter No: 472920-00029

Fee/Employment Applications

For Legal Services Rendered Through March 31, 2008

03/04/08	B. Cavender	0.10	21.50	Exchange emails with E. Schnabel regarding status of fee application
03/05/08	B. Cavender	0.70	150.50	Exchange emails with N. Taylor regarding billing (.3); check docket for fee order (.1); circulate same to E. Schnabel and N. Taylor (.1); telephone conference with E. Schnabel regarding fee applications (.2)
03/05/08	B. Cavender	0.10	21.50	Telephone conference with E. Schnabel regarding fee applications
03/06/08	B. Cavender	0.30	64.50	Review docket, modify certificate of no objection, and coordinate filing and service of same
03/07/08	B. Cavender	0.20	43.00	Exchange emails and conference with A. Paidar regarding service of certificate of no objection
03/10/08	B. Cavender	0.30	64.50	Review status of fourth fee application and exchange emails with E. Schnabel regarding same
03/10/08	B. Cavender	0.70	150.50	Review, file and serve fourth monthly fee

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				application
03/11/08	B. Cavender	1.20	258.00	Review pre-bills for fifth monthly fee application (.7); exchange emails with timekeepers regarding time entries (.5)
03/12/08	B. Cavender	1.30	279.50	Coordinate delivery of outstanding invoices and associated balances to N. Taylor (1.0); incorporate additional changes into pre-bills for fifth monthly fee application (.3)
03/13/08	B. Cavender	0.10	21.50	Exchange emails with timekeepers regarding time entries
03/17/08	B. Cavender	0.40	86.00	Follow up to confirm service of certificate of no objection and coordinate filing of certificate of service regarding same; conference with M. Monahan regarding same; review docket regarding same
03/20/08	B. Cavender	0.20	43.00	Coordinate preparation of February fee application
03/25/08	B. Cavender	0.40	86.00	Exchange emails from N. Taylor and others regarding fee application and billing process
03/26/08	B. Cavender	0.30	64.50	Review retention order and email to N. Taylor and E.Schnabel regarding same
03/27/08	B. Cavender	0.90	193.50	Coordinate preparation of schedules (.4); begin to prepare monthly fee application (.5)
03/28/08	B. Cavender	0.80	172.00	Emails with K. Mans and B. Pionk regarding schedules (.3); prepare February fee statement (.5)

Total Hours 8.00

Total for Legal Fees \$1,720.00

Disbursements and Service Charges

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Pacer Service Center Electronic Court Searches	14.72
Postage Charges	3.88
Photocopy Charges	10.00
IKON Office Solutions - Bankruptcy materials 02/13/08	14.94

Total for Disbursements and Service Charges **\$43.54**

Total This Invoice **\$1,763.54**

Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
B. Cavender	Associate	8.00	215.00	1,720.00
Total all Timekeepers		8.00		1,720.00

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