

BERGER SINGERMAN, PA

350 E. LAS OLAS BLVD SUITE 1000
FT LAUDERDALE FL 33301
(954) 525-9900

Statement as of April 30, 2008

Statement No. 47904

SCO GROUP, INC
C/O RYAN TIBBITTS, ESQUIRE - GENERAL COUNSEL
355 SOUTH 520 WEST
SUITE 100
LINDON, UTAH 84042

RESTRUCTURING MATTER

Current Fees: 0.00
Current Expenses: 1,290.72

CASE ADMINISTRATION

Current Fees: 4,247.25
Current Expenses: 0.00

BUSINESS OPERATIONS

Current Fees: 672.00
Current Expenses: 0.00

MEETING OF CREDITORS/COMMITTEES

Current Fees: 0.00
Current Expenses: 0.00

ASSET DISPOSITION/PRESERVATION

Current Fees: 28,886.00
Current Expenses: 0.00

FINANCING

Current Fees: 0.00
Current Expenses: 0.00

FEE/EMPLOYMENT APPLICATION

Current Fees: 1,893.00
Current Expenses: 0.00

CLAIMS ADMINISTRATION AND OBJECTION

Current Fees: 2,905.50
Current Expenses: 0.00

CLAIMS PREPARATION AND DOCUMENTATION

Current Fees: 0.00
Current Expenses: 0.00

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Current Fees: 0.00
Current Expenses: 0.00

UTILITIES

Current Fees: 0.00
Current Expenses: 0.00

EMPLOYEE BENEFITS/PENSIONS

Current Fees: 0.00
Current Expenses: 0.00

SETTLEMENT AND COMPROMISE

Current Fees: 0.00
Current Expenses: 0.00

PLAN AND DISCLOSURE STATEMENT

Current Fees: 1,783.50
Current Expenses: 0.00

TAX ISSUES

Current Fees: 3,302.50
Current Expenses: 0.00

LITIGATION CONSULTING

Current Fees: 267.00
Current Expenses: 0.00

RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees: 0.00
Current Expenses: 0.00



Total Current Billing:	<u>45,247.47</u>
Previous Balance Due:	480,575.57
Payments:	0.00
Total Now Due:	<u>525,823.04</u>

SCO GROUP, INC

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MATTER ID: 11994-0001

BERGER SINGERMAN, PA
ATTORNEYS AT LAW
350 E. LAS OLAS BLVD SUITE 1000
FT LAUDERDALE FL 33301
(954) 525-9900 FAX: (954) 523-2872
FID # 59-2725802

SCO GROUP, INC
C/O RYAN TIBBITTS, ESQUIRE - GENERAL COUNSEL
355 SOUTH 520 WEST
SUITE 100
LINDON, UTAH 84042
RESTRUCTURINGMATTER

INVOICE DATE: 5/7/2008
INVOICE NO. 47904

MATTER ID: 11994-0001

EXPENSES

3/9/2008	CONFERENCE CALLS	1.00	5.92
3/11/2008	CONFERENCE CALLS	1.00	12.81
3/11/2008	CONFERENCE CALLS	1.00	4.38
3/24/2008	CONFERENCE CALLS	1.00	2.60
3/26/2008	CONFERENCE CALLS	1.00	15.49
3/27/2008	CONFERENCE CALLS	1.00	4.74

CONFERENCE CALLS 45.94

4/4/2008	TELEPHONE: 916175266716	1.00	2.38
4/4/2008	TELEPHONE: 919178862820	1.00	1.19
4/7/2008	TELEPHONE: 918014153031	1.00	1.19
4/7/2008	TELEPHONE: 918016417222	1.00	4.76
4/7/2008	TELEPHONE: 916175266716	1.00	11.90
4/8/2008	TELEPHONE: 918016417222	1.00	2.38
4/10/2008	TELEPHONE: 918013203237	1.00	2.38
4/15/2008	TELEPHONE: 914159958475	1.00	2.38
4/16/2008	TELEPHONE: 913027786424	1.00	7.14
4/16/2008	TELEPHONE: 913027786424	1.00	1.19
4/16/2008	TELEPHONE: 914159958475	1.00	2.38
4/16/2008	TELEPHONE: 914152687232	1.00	1.19
4/16/2008	TELEPHONE: 913027786424	1.00	5.95
4/21/2008	TELEPHONE: 918019325304	1.00	1.19
4/21/2008	TELEPHONE: 913027786424	1.00	8.33
4/21/2008	TELEPHONE: 918019325812	1.00	4.76
4/24/2008	TELEPHONE: 918013091934	1.00	5.95
4/30/2008	TELEPHONE: 918016417222	1.00	1.19

LONG DISTANCE TELEPHONE 67.83

4/1/2008	WORKING MEALS	1.00	12.58
4/1/2008	WORKING MEALS	1.00	26.79
	WORKING MEALS		39.37
4/1/2008	PARKING	1.00	15.00
	PARKING		15.00
3/31/2008	PACER / COMPUTER SEARCH OF COURT FILE	1.00	1.20
	PACER / COMPUTER SEARCH OF COURT		1.20
4/17/2008	PHOTOCOPIES	17.00	1.70
4/17/2008	PHOTOCOPIES	27.00	2.70
4/17/2008	PHOTOCOPIES	16.00	1.60
4/17/2008	PHOTOCOPIES	21.00	2.10
4/17/2008	PHOTOCOPIES	16.00	1.60
4/17/2008	PHOTOCOPIES	35.00	3.50
4/30/2008	PHOTOCOPIES	4.00	0.40
	PHOTOCOPIES		13.60
4/1/2008	TRAVEL - AIRFARE	1.00	601.00
	TRAVEL - AIRFARE		601.00
4/1/2008	TRAVEL - LODGING	1.00	195.27
	TRAVEL - LODGING		195.27
4/1/2008	TRAVEL - AUTO	1.00	302.25
	TRAVEL - AUTO		302.25

4/30/2008		DATABASE SEARCH/ WESTLAW	1.00	9.26
		DATABASE SEARCH/WESTLAW		9.26
		SUB-TOTAL		<u>1,290.72</u>

CASE ADMINISTRATION

MATTER ID: 11994-0501

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008			HOURS
4/1/2008	GR	NON-WORKING TRAVEL TO DELAWARE	3.50
4/1/2008	GR	REVIEW MONTHLY OPERATING REPORTS FOR FEBRUARY 2008; EMAIL R. WERKHEISER AND L. OBERHOLZER REGARDING SAME	0.30
4/2/2008	GR	CONTINUE PREPARATION FOR STATUS CONFERENCE ON APRIL 2, 2008 (2.0); ATTEND STATUS CONFERENCE (1.0)	3.00
4/2/2008	GR	NON-WORKING TRAVEL TIME FROM DELAWARE TO FORT LAUDERDALE	4.00
4/2/2008	AJS	RETURN TRAVEL TO FLORIDA	3.00
4/4/2008	AJS	MULTIPLE TELEPHONE CALLS FROM T. BRENNAN OF THE DEAL AND EXCHANGE E-MAIL COMMUNICATIONS WITH D. LAMPERT, R. TIBBITTS, ET AL REGARDING SAME	0.20
4/10/2008	GR	REVIEW COMMUNICATIONS FROM CLIENT ON VARIOUS ADMINISTRATIVE MATTERS; EMAILS AND CONFERENCE WITH A. SPECTOR REGARDING STATUS OF OPEN ISSUES	0.80
4/17/2008	GR	REVIEW AND RESPOND TO INQUIRY FROM CLIENT REGARDING CREDITOR MATRIX	0.10
4/18/2008	GR	REVIEW MARCH MONTHLY OPERATING REPORT FOR SCO GROUP; EMAIL R. WERKHEISER REGARDING SAME	0.20
4/21/2008	GR	REVIEW MONTHLY OPERATING REPORT FOR SCO OPERATIONS AND COMMUNICATIONS WITH R. WERKHEISER AND J. ACHESON REGARDING SAME	0.20
4/21/2008	GR	COMMUNICATIONS WITH R. WERKHEISER, J. HUNSAKER, R. TIBBITTS AND D. MCBRIDE REGARDING ISSUES RELATED TO MISUSE OF EMPLOYEE DATA	0.30
4/21/2008	GR	REVIEW FILE AND COMMUNICATIONS WITH C. CRUZ, R. TIBBITTS AND J. BINGHAM REGARDING LIST OF EQUITY SHAREHOLDERS	0.30
4/23/2008	GR	REVIEW PAPERFLOW	0.10

4/28/2008 GR REVIEW PAPERFLOW AND FORWARD TO J. ACHESON 0.10

SUB-TOTAL FEES: 16.10 4,247.25

RATESUMMARY

GRACE ROBSON	7.50 HOURS	187.50/HR	1,406.25
GRACE ROBSON	5.40 HOURS	375.00/HR	2,025.00
ARTHUR J. SPECTOR	3.00 HOURS	240.00/HR	720.00
ARTHUR J. SPECTOR	0.20 HOURS	480.00/HR	96.00
TOTAL	<u>16.10</u>		

BUSINESS OPERATIONS

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008 HOURS

4/9/2008	AJS	REVIEW CONFIDENTIAL BUSINESS PLAN	1.10
4/9/2008	AJS	REVIEW CORRESPONDENCE FROM C. BUSHMAN, D. MARX, J. HUNSAKER, D. LAMPERT, N. TAYLOR, R. TIBBITTS, D. MCBRIDE, K. NIELSEN REGARDING CONFIDENTIAL BUSINESS PLAN, VERSION 8	0.30

SUB-TOTAL FEES: 1.40 672.00

RATESUMMARY

ARTHUR J. SPECTOR	1.40 HOURS	480.00/HR	672.00
TOTAL	<u>1.40</u>		

ASSET DISPOSITION/PRESERVATION

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008 HOURS

4/1/2008	SBC	REVIEW OF INFORMATION RECEIVED FROM SCO REGARDING UPDATES AND REVISIONS TO THE DISCLOSURE SCHEDULES FOR THE PURCHASE AGREEMENT; CORRESPONDENCE WITH SCO REGARDING THE INFORMATION SENT	2.10
4/1/2008	DL	WORK ON SUCCESSIVE DRAFT OF MOU, REVISIONS AND RIDERS REGARDING SAME, ETC, FINALIZE AND SEND DRAFT FOR COMMENT, PREPARE FOR DISCUSSIONS WITH INVESTMENT BANKER, CLIENT, OPPOSING COUNSEL, ISSUES REGARDING SECURITIES AND BANKRUPTCY ASPECTS OF DEAL, ETC; COORDINATE REGARDING BOARD CALL, PARTICIPATE IN BOARD CALL, CONFER REGARDING RESULTS, REVISIONS TO MOU, WORK ON SAME, AND SEND OUT FOR COMMENT AGAIN	4.70
4/1/2008	AJS	OFFICE CONFERENCE WITH F. CAPLAN AND 2 CONFERENCE CALLS WITH D. LAMPERT IN PREPARATION FOR BOARD MEETING	0.90

4/1/2008	AJS	ATTEND TELEPHONICALLY BOARD OF DIRECTORS MEETING ON NEW DEAL TERMS	0.90
4/1/2008	AJS	TELEPHONE CONFERENCE WITH J. JONES REGARDING DEAL	0.20
4/1/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE AND S. NORRIS	0.20
4/1/2008	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING BOARD CALL AND CALL WITH D. MCBRIDE AND S. NORRIS	0.20
4/1/2008	AJS	TELEPHONE CONFERENCE WITH F. CAPLAN REGARDING WARRANT IDEA AND CALL WITH S. NORRIS AND D. MCBRIDE	0.20
4/1/2008	AJS	TELEPHONE CONFERENCE WITH F. CAPLAN REGARDING NOVELL EXCEPTION AND OTHER EDITS	0.60
4/2/2008	SBC	ANALYZE AND REVIEW INFORMATION SENT BY SCO FOR INCLUSION ON DISCLOSURE SCHEDULES TO THE PURCHASE AGREEMENT	1.90
4/2/2008	DL	WORK ON REVISIONS TO MOU AND CONFER REGARDING SAME WITH CLIENT AND REORG TEAM, ETC; COMPILE COMMENTS, REVISIONS AND SEND DRAFT TO JEFF JONES FOR SNCP, FOLLOW UP WITH CLIENT, ETC; COORDINATE WITH REORG TEAM REGARDING EXCLUSIVITY DEADLINE, PREPARE FOR AND PARTICIPATE IN COURT HEARING; FOLLOW UP MEMOS AND CONFERENCES REGARDING RESULTS OF HEARING AND NEXT STEPS, ETC	3.90
4/2/2008	AJS	TELECONFERENCE WITH D. LAMPERT RE WARRANT IDEA	0.30
4/2/2008	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT TWICE AND TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING CHANGES TO MOU; 2 TELEPHONE CONFERENCES WITH D. MCBRIDE REGARDING SAME; COLLABORATE IN REVISING MOU	1.80
4/3/2008	DL	CONFER WITH CLIENT AND FINANCIAL ADVISOR AND REORG TEAM, SUCCESSIVE REIVSIONS TO MOU REGARDING DEAL COMMENTS, REORG TEAM COMMENTS, ETC; CONFERENCE CALL WITH SNCP COUNSEL AND REORG TEAM, MEMOS AND REVISIONS, ETC	4.40
4/3/2008	AJS	CONFERENCE CALL WITH K. CANNON; J. JONES AND D. LAMPERT REGARDING NEW MOU	0.60
4/3/2008	AJS	CONFERENCE CALL WITH D. MCBRIDE AND D. LAMPERT REGARDING DEAL TERM	0.30
4/3/2008	AJS	REVISE MOU AFTER LATEST TURN BY D. LAMPERT	0.70
4/4/2008	DL	WORK ON COMPLETING DRAFT MOU TO SEND TO	2.20

		CLIENT; MEMOS AND CONFER WITH REORG TEAM, CLIENT, FINANCIAL ADVISOR, ETC, FINALIZE AND SEND TO SNCP WITH COVER NOTE, MEMOS TO CLIENT REGARDING SAME AND REGARDING NEXT STEPS, ETC; REVIEW AND REVISE PRESS RELEASE FOR CLIENT, FINALIZE REVISIONS AND SEND WITH COVER NOTE, ETC	
4/7/2008	SBC	REVISIONS TO DISCLOSURE SCHEDULES BASED ON SCO GROUP FEEDBACK	2.00
4/7/2008	DL	FOLLOW UP REGARDING STATUS OF MOU, BOARD ISSUES, ETC; MEMOS REGARDING PRESS RELEASE; CONFER WITH JEFF JONES AND MEMOS REGARDING RESULTS OF SAME	0.80
4/8/2008	DL	CONFER, MEMOS REGARDING BOARD CALL, MOU ISSUES, BUSINESS PLAN ISSUES, ETC	1.10
4/8/2008	AJS	ATTEND BOARD MEETING	0.60
4/9/2008	DL	WORK ON BUSINESS PLAN, DRAFTING ISSUES, RIDERS, REVISIONS, ETC; CONFER WITH CLIENT AND CALL TO SNCP COUNSEL REGARDING MOU, ETC; COORDINATE WITH REORG TEAM, ETC	2.80
4/10/2008	PB	REVIEW AND WORK ON REVISIONS TO BUSINESS PLAN	3.80
4/10/2008	SBC	REVISE DISCLOSURE SCHEDULES BASED ON CORRESPONDENCE FROM SCO GROUP ON INTERNATIONAL SUBSIDIARIES	1.90
4/10/2008	DL	EXTENSIVE REVIEW, REVISIONS TO BUSINESS PLAN, WORK ON REVISIONS AND RIDERS, ETC; REVIEW AND RESPOND TO REVISED DRAFT MOU, CONFER WITH CLIENT REGARDING SAME, MEMOS TO SNCP	3.40
4/10/2008	AJS	REVIEW AND REVISE NEWEST MOU	1.30
4/11/2008	PB	CONFER REGARDING BUSINESS PLAN AND DRAFT ADDITIONAL REVISIONS	0.70
4/11/2008	DL	FOLLOW UP REGARDING MOU COMMENTS, COORDINATE WITH CLIENT AND REORG TEAM REGARDING SAME, MEMOS REGARDING FINALIZING BUSINESS PLAN, FINAL REVISIONS TO BUSINESS PLAN AND SEND TO CLIENT WITH COVER NOTE, FOLLOW UP REGARDING ISSUES AND COMMENTS, ETC	2.80
4/11/2008	AJS	TELECONFERENCE WITH D. LAMPERT RE PROBLEMS WITH MOU	0.20
4/11/2008	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT; REVIEW AGAIN NEW MOU	0.70
4/12/2008	DL	REVIEW AND RESPOND TO MEMOS, BEGIN REVISIONS TO MOST RECENT VERSION OF MOU	1.20

4/12/2008	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH D. MCBRIDE AND D. LAMPERT RE GETTING DEAL DOCUMENTED	0.20
4/13/2008	DL	REVIEW AND REVISE MEMORANDUM OF UNDERSTANDING, FOLLOW UP REGARDING MEMOS, ETC	2.60
4/13/2008	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH D. MCBRIDE AND D. LAMPERT REGARDING GETTING DEAL DONE	0.60
4/14/2008	DL	PREPARE FOR, PARTICIPATE IN CONFERENCE CALL TO NEGOTIATE MOU; FOLLOW UP CALL WITH CLIENT AND REORG TEAM; DRAFT RIDERS AND REVISIONS TO MEMORANDUM OF UNDERSTANDING INCLUDING NOVELL EXCEPTION; FINALIZE MOU AND SEND WITH COVER NOTE	4.30
4/14/2008	AJS	CONFERENCE CALL WITH D. MC BRIDE, D. LAMPERT, J. JACOBS AND K. CANNON REGARDING MOU	0.40
4/14/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE AND D. LAMPERT REGARDING CONFERENCE CALL	0.10
4/15/2008	DL	CONFER, MEMOS WITH REORG TEAM AND CLIENT	0.60
4/16/2008	DL	CONFER, MEMOS REGARDING DEAL STATUS, PROGRESS OF MOU AND FINANCING COMMITMENT, ETC; CONFER, MEMOS REGARDING DISTRIBUTION OF MATERIALS TO THE SCO BOARD, ETC	1.20
4/17/2008	DL	CONFER, MEMOS WITH D. MCBRIDE AND SNCP COUNSEL, ETC	0.50
4/18/2008	DL	REVIEW AND RESPOND TO MEMOS, CONFER WITH CLIENT AND REORG TEAM REGARDING DEAL STATUS AND PROGRESS, ETC	0.70
4/18/2008	DL	MEMOS, CONFER WITH REORG TEAM AND CLIENT REGARDING DEVELOPMENTS IN TRANSACTION, ALTERNATIVE DEALS, ETC	1.30
4/21/2008	AJS	TELECONFERENCE WITH D. MCBRIDE AND R. TIBBITTS RE SNCP NEGOTIATIONS	0.30
4/25/2008	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT AND CONFERENCE CALL WITH D. LAMPERT AND D. MCBRIDE; REVIEW CORRESPONDENCE FROM R. TIBBITTS	0.80
4/28/2008	DL	CONFERENCE WITH CLIENT REGARDING STATUS AND NEXT STEPS, ETC	0.40
4/29/2008	DL	CONFERENCE WITH INVESTMENT BANKER, FOLLOW UP WITH CLIENT, ETC	0.40

SUB-TOTAL FEES: 63.80

28,886.00

RATE SUMMARY

PHYLLIS BEAN	4.50 HOURS	410.00/HR	1,845.00
SAMANTHA B. CARTER	7.90 HOURS	275.00/HR	2,172.50
DANIEL LAMPERT	39.30 HOURS	485.00/HR	19,060.50
ARTHUR J. SPECTOR	12.10 HOURS	480.00/HR	5,808.00
TOTAL	<u>63.80</u>		

FEE/EMPLOYMENT APPLICATION

MATTER ID: 11994-0507

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008

HOURS

4/15/2008	CC	CONFERRED WITH G. ROBSON REGARDING FILING OF FEE APPLICATIONS; ACCESSED PACER FOR DOCKET INFORMATION AS TO FILING OF THE SIXTH INTERIM FEE APPLICATION; BEGAN PREPARATION OF SEVENTH INTERIM FEE APPLICATION	0.50
4/15/2008	GR	REVIEW, REVISE AND FINALIZE SIXTH INTERIM FEE APPLICATION; COMMUNICATIONS WITH C. CRUZ, A. SPECTOR AND L. OBERHOLZER REGARDING SAME	0.60
4/16/2008	CC	PREPARED AND FINALIZED SEVENTH INTERIM FEE APPLICATION	1.50
4/16/2008	GR	REVIEW AND REVISE SEVENTH INTERIM FEE APPLICATION; COMMUNICATIONS WITH C. CRUZ AND L. OBERHOLZER REGARDING SAME	0.50
4/18/2008	CC	ACCESSED PACER AND OBTAINED FIFTH, SIXTH AND SEVENTH INTERIM FEE APPLICATIONS OF BSPA FOR PREPARATION OF SECOND QUARTERLY FEE APPLICATION	0.60
4/24/2008	GR	EXCHANGE EMAILS WITH TANNER AND CONFERENCE WITH R. WERKHEISER REGARDING EXPANSION OF SCOPE OF RETENTION OF TANNER	0.20
4/25/2008	CC	PREPARED SECOND QUARTERLY FEE APPLICATION OF BERGER SINGERMAN, P.A	2.50
4/29/2008	GR	BEGIN DRAFT MOTION AND ORDER TO APPROVE EXPANDED SCOPE OF RETENTION OF TANNER, LC TO INCLUDE AUDIT OF 401(K); COMMUNICATIONS WITH TANNER REGARDING SAME	0.50
4/29/2008	GR	REVIEW AND REVISE SECOND QUARTERLY FEE APPLICATION	0.40
4/30/2008	CC	REVISED SECOND QUARTERLY FEE APPLICATION OF BERGER SINGERMAN	0.30
4/30/2008	GR	CONTINUE REVIEW AND REVISE MOTION AND ORDER TO EXPAND SCOPE OF RETENTION OF TANNER; EMAIL DRAFT TO TANNER AND K. NIELSEN	0.30
4/30/2008	GR	COMMUNICATIONS WITH A. SPECTOR REGARDING SIXTH MONTHLY AND SECOND QUARTERLY FEE APPLICATIONS	0.10

SUB-TOTAL FEES: 8.00 1,893.00

RATESUMMARY

CARMENCRUZ	5.40 HOURS	170.00/HR	918.00
GRACE ROBSON	2.60 HOURS	375.00/HR	975.00
TOTAL	<u>8.00</u>		

CLAIMS ADMINISTRATION AND OBJECTION

MATTER ID: 11994-0509

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008

			HOURS
4/4/2008	AJS	TELEPHONE CALL TO H. SWAIM, ESQ., COUNSEL FOR RED HAT	0.10
4/4/2008	AJS	TELEPHONE CALL FROM AND TELEPHONE CALL TO J. MILLER, ESQ., COUNSEL FOR RED HAT	0.10
4/7/2008	AJS	TELEPHONE CONFERENCE WITH H. SWAIM, ESQ., COUNSEL FOR RED HAT REGARDING PROOF OF CLAIM AND POST-CONFIRMATION TRIAL MATTERS	0.20
4/7/2008	AJS	EXCHANGE E-MAIL COMMUNICATIONS WITH S. MCNUTT REGARDING CLAIM OF YORK	0.10
4/10/2008	GR	EXCHANGE EMAILS WITH R. TIBBITTS REGARDING MOTION TO PAY YORK EXPENSE REIMBURSEMENT; CONFERENCE WITH A. SPECTOR REGARDING SAME	0.30
4/10/2008	AJS	OFFICE CONFERENCE WITH G. ROBSON AND REVIEW CORRESPONDENCE FROM S. MCNUTT REGARDING TRIAL OF MOTION TO PAY YORK	0.20
4/11/2008	GR	COMMUNICATIONS WITH CLIENT REGARDING PROOFS OF CLAIM FOR EMPLOYEES	0.20
4/11/2008	GR	REVIEW OBJECTION TO MOTION TO PAY YORK EXPENSE REIMBURSEMENT; COMMUNICATIONS WITH COUNSEL FOR YORK AND CLIENT REGARDING SAME; COMMUNICATIONS WITH US TRUSTEE AND R. WERKHEISER REGARDING OBJECTION TO SAME	0.50
4/14/2008	GR	EXCHANGE EMAILS AND CONFERENCE WITH R. WERKHEISER, COUNSEL FOR YORK AND R. TIBBITTS REGARDING MOTION TO PAY YORK CAPITAL EXPENSE REIMBURSEMENT AND OBJECTIONS THERETO	0.50
4/14/2008	GR	COMMUNICATIONS WITH US TRUSTEE REGARDING OBJECTION TO MOTION TO PAY YORK ADMINISTRATIVE EXPENSE; REVIEW OBJECTION	0.30
4/14/2008	AJS	REVIEW OBJECTION BY US TRUSTEE TO YORK MOTION	0.10
4/14/2008	AJS	EXCHANGE E-MAIL COMMUNICATIONS WITH S. MCNUTT REGARDING PREPARATION FOR HEARING	0.10
4/15/2008	GR	CONTINUE PREPARATION FOR HEARING ON APRIL	2.00

		18; CONFERENCES WITH A. SPECTOR, R. WERKHEISER AND S. MCNUTT REGARDING SAME; RESEARCH REGARDING EXPENSE REIMBURSEMENT JURISPRUDENCE	
4/15/2008	AJS	TELEPHONE CONFERENCE WITH G. ROBSON AND S. MCNUTT REGARDING PAYMENT TO YORK	0.40
4/15/2008	AJS	REVIEW OBJECTION BY IBM TO MOTION TO PAY YORK CLAIM	0.20
4/16/2008	GR	COMMUNICATIONS WITH COUNSEL FOR YORK, NOVELL, IBM, US TRUSTEE, R. WERKHEISER, A. SPECTOR AND R. TIBBITTS REGARDING MOTION TO PAY YORK AND HEARING RELATED THERETO; REVIEW AGENDA REGARDING SAME	1.00
4/16/2008	AJS	OFFICE CONFERENCE G. ROBSON REGARDING YORK MOTION	0.10
4/21/2008	GR	CONFERENCE AND EMAILS WITH R. TIBBITTS REGARDING PROOFS OF CLAIM AND PROOFS OF INTEREST	0.10
4/23/2008	GR	CONFERENCE WITH CREDITOR (TRIAL GRAPHIX) REGARDING SCHEDULED LIABILITY AND CORRECTED ADDRESS	0.10
4/23/2008	GR	REVIEW REQUEST FOR ADMINISTRATIVE EXPENSE BY MET LIFE; EMAIL J. ACHESON REGARDING SAME	0.10
4/24/2008	GR	BEGIN REVIEW CLAIM REGISTER PREPARED BY EPIQ	0.30
4/29/2008	GR	REVIEW COMMUNICATION FROM COUNSEL FOR INSURANCE COMPANY REGARDING ADMINISTRATIVE EXPENSE CLAIM; CONFERENCE WITH R. WERKHEISER REGARDING SAME; EMAIL J. ACHESON REGARDING SAME	0.20
4/30/2008	GR	REVIEW AND RETURN CALL TO E. GILBERT REGARDING CLAIM BY SHABAZ	0.10
		SUB-TOTAL FEES:	7.30
			<u>2,905.50</u>

RATESUMMARY

GRACE ROBSON	5.70 HOURS	375.00/HR	2,137.50
ARTHUR J. SPECTOR	1.60 HOURS	480.00/HR	768.00
TOTAL	<u>7.30</u>		

PLAN AND DISCLOSURE STATEMENT

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008

			HOURS
4/1/2008	GR	CALL WITH BOARD OF DIRECTORS REGARDING STATUS OF PLAN, DISCLOSURE STATEMENT AND MEMORANDUM OF INTENT, AS WELL AS ANALYSIS	1.00

AND STRATEGY REGARDING SAME

4/2/2008	AJS	REVIEW ALL RELEVANT PLEADINGS (MOTION AND OBJECTIONS TO PLAN SPONSOR PROTECTIONS; OBJECTIONS TO DISCLOSURE STATEMENT; ETC.) IN PREPARATION FOR HEARINGS (2.1); ATTEND HEARINGS ON FOREGOING (0.6)	2.70	
4/24/2008	GR	CONFERENCE WITH A. SPECTOR REGARDING PLAN, EXCLUSIVITY AND RELATED ISSUES	0.20	
4/28/2008	GR	CONFERENCE WITH A. SPECTOR REGARDING STATUS	0.10	
SUB-TOTAL FEES:			4.00	1,783.50

RATE SUMMARY

GRACE ROBSON	1.30 HOURS	375.00/HR	487.50
ARTHUR J. SPECTOR	2.70 HOURS	480.00/HR	1,296.00
TOTAL	4.00		

TAX ISSUES

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008

			HOURS	
4/14/2008	NJ	REVIEW TAX ISSUES REGARDING PROPOSED CHANGES TO RESTRUCTURING; REVIEW REVISED MOU; TELEPHONE CONFERENCE WITH DAN LAMPERT REGARDING OPTION AND WARRANT TAX ISSUES; VARIOUS CONFERENCES REGARDING SAME	3.50	
4/14/2008	SSP	REVIEW REVISED MOU, CONFERENCES WITH NICK JOVANOVIH AND DAN LAMPERT REGARDING TAX-RELATED ISSUES AND IMPLICATIONS	3.50	
4/24/2008	NJ	REVIEW EMAIL FROM GRACE ROBSON; REVIEW PRIOR EMAILS; CONFERENCE WITH GRACE REGARDING STATUS OF NET OPERATING LOSS AND TAX GAIN ANALYSIS TO BE PREPARED BY ACCOUNTANTS	0.30	
4/24/2008	GR	COMMUNICATIONS WITH K. NIELSEN AND N. JOVANOVIH REGARDING TAX IMPLICATIONS OF PLAN	0.30	
SUB-TOTAL FEES:			7.60	3,302.50

RATE SUMMARY

NICK JOVANOVIH	3.80 HOURS	425.00/HR	1,615.00
SHELDON S. POLISH	3.50 HOURS	450.00/HR	1,575.00
GRACE ROBSON	0.30 HOURS	375.00/HR	112.50
TOTAL	7.60		

SCO GROUP, INC

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LITIGATION CONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2008

			HOURS	
4/1/2008	AJS	REVIEW CORRESPONDENCE FROM T. LANDAU REGARDING SUSE ARBITRATION	0.10	
4/15/2008	AJS	TELEPHONE CONFERENCE WITH S. SINGER REGARDING MOU	0.30	
4/23/2008	GR	COMMUNICATIONS WITH R. TIBBITTS REGARDING OBJECTIONS TO SUBPOENA FOR UTAH STATE COURT LITIGATION	0.20	
			SUB-TOTAL FEES: 0.60	<u>267.00</u>

RATE SUMMARY

GRACE ROBSON	0.20 HOURS	375.00/HR	75.00
ARTHUR J. SPECTOR	0.40 HOURS	480.00/HR	192.00
TOTAL	<u>0.60</u>		

TOTAL CURRENT BILLING: 45,247.47

PREVIOUS BALANCE DUE: 480,575.57

525,823.04

TOTAL PAYMENTS: 0.00

TOTAL NOW DUE: 525,823.04

PAYMENT DUE UPON RECEIPT. PLEASE NOTE ACCOUNT NUMBER ON CHECK.