

# **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

October 13, 2008  
Invoice No. 1526737

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

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**For Legal Services Rendered Through September 30, 2008**

**INVOICE TOTAL**

Total For Current Legal Fees	\$927.00
<b>Total For Current Invoice</b>	<b>\$927.00</b>

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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801-933-7360

(Tax Identification No. 41-0223337)

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**Hong Kong Corporate Formation**

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**For Legal Services Rendered Through September 30, 2008**

08/15/08	S. Chan	0.60	309.00	Left voicemail for J. Acheson of SCO(.1); draft and send e-mail to J. Acheson of SCO (.3); consider e-mail from McCabe (.2)
08/19/08	S. Chan	0.70	360.50	Draft and send e-mail to T. Lau of BDO (.1); consider e-mail from J. Acheson of SCO (.1); follow-up and coordinate regarding notification of change of directorship of ME Software (.2); consider e-mail from C. Yeung of BDO (.1); draft and send e-mail to C. Yeung of BDO (.2)
08/20/08	S. Chan	0.20	103.00	Consider T. Lau's e-mail regarding status of annual return
08/21/08	S. Chan	0.30	154.50	Consider various e-mails from J. Bingham and J. Acheson regarding change of directors
<b>Total Hours</b>		<b>1.80</b>		

**Total for Legal Fees**

**\$927.00**

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The SCO Group, Inc.  
Client-Matter No.: 472920-00018  
Invoice No.: 1526737

October 13, 2008  
Page 2

<b>Total This Invoice</b>	<b>\$927.00</b>
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(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

October 13, 2008  
Invoice No. 1526738

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

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**For Legal Services Rendered Through September 30, 2008**

**INVOICE TOTAL**

Total For Current Legal Fees	\$180.00
<b>Total For Current Invoice</b>	<b>\$180.00</b>

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

October 13, 2008  
Invoice No. 1526738

**Client-Matter No: 472920-00021**

**Corporate Transactions and Financings**

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**For Legal Services Rendered Through September 30, 2008**

09/30/08	S. Marsden	0.50	180.00	Conference with R. Tibbits
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<b>Total Hours</b>	<b>0.50</b>
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<b>Total for Legal Fees</b>	<b>\$180.00</b>
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<b>Total This Invoice</b>	<b>\$180.00</b>
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**Timekeeper Summary**

<b>Timekeeper</b>	<b>Class</b>	<b>Hours</b>	<b>Billed Rate</b>	<b>Amount</b>
S. Marsden	Partner	0.50	360.00	180.00
<b>Total all Timekeepers</b>		<b>0.50</b>		<b>180.00</b>

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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

October 13, 2008  
Invoice No. 1526739

Client-Matter No.: 472920-00022  
Business Operations

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**For Legal Services Rendered Through September 30, 2008**

**INVOICE TOTAL**

Total For Current Legal Fees	\$4,734.00
Total For Current Disbursements and Service Charges	\$15.53
<b>Total For Current Invoice</b>	<b>\$4,749.53</b>

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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

October 13, 2008  
Invoice No. 1526739

**Client-Matter No: 472920-00022**

**Business Operations**

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**For Legal Services Rendered Through September 30, 2008**

08/11/08	D. Marx	0.15	40.50	Discuss foreign qualification issues of the Company's subsidiary, Caldera, with C. Peters
08/11/08	C. Peters	0.15	25.50	E-mail correspondence with J. Bingham regarding Delaware reincorporation of Caldera International, Inc.
08/26/08	D. Marx	1.75	472.50	Participate in board meeting (.95); review Delaware law and bylaws relating to board meeting (.25); draft board minutes (.55)
08/26/08	T. Sestak	2.25	225.00	Review and revise board minutes
08/27/08	D. Marx	0.85	229.50	Draft board of director meeting minutes
08/28/08	D. Marx	1.70	459.00	Draft board minutes for August 26 meeting
08/29/08	D. Marx	0.80	216.00	Draft August 26 board minutes
08/29/08	C. Peters	0.60	102.00	Research status of June board and audit committee meeting minutes (.2), discuss with N. Taylor and D. Marx (.2); draft e-mail and forward copies to K. Nielson to circulate for approval (.2)

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**PAYMENT DUE UPON RECEIPT**

The SCO Group, Inc.  
 Client-Matter No.: 472920-00022  
 Invoice No.: 1526739

October 13, 2008  
 Page 2

09/02/08	D. Marx	0.20	54.00	Review and revise August 26 board minutes
09/02/08	C. Peters	0.30	51.00	Review e-mail correspondence regarding outstanding board meeting minutes (.1); add updated board minutes for August to minute book (.2)
09/08/08	D. Marx	0.45	121.50	Finalize board and compensation committee minutes
09/08/08	C. Peters	0.65	110.50	Distribute executed July 10 board and compensation committee meeting minutes to Tanner LC and to the company (.2); updates to minute books (.45)
09/10/08	N. Taylor	1.40	616.00	Work on Board matters - Form 10-Q review
09/10/08	C. Peters	0.30	51.00	Report to N. Taylor regarding outstanding meeting minutes (.1); e-mail correspondence with J. Bingham regarding outstanding minutes (.2)
09/11/08	N. Taylor	1.50	660.00	Prepare for and attend Audit Committee meeting and discussion
09/15/08	N. Taylor	0.25	110.00	Review Form 10-Q and related documents
09/25/08	D. Marx	0.15	40.50	Discuss China joint venture with K. Nielsen
09/26/08	D. Marx	1.85	499.50	Review documents relating to joint venture
09/29/08	D. Marx	0.90	243.00	Review and revise termination of joint venture agreement
09/30/08	D. Marx	1.10	297.00	Review joint venture documents (.3); discuss joint venture with K. Nielsen (.2); revise letter agreement relating to joint venture (.6)
09/30/08	N. Taylor	0.25	110.00	Work on corporate and board matters
<b>Total Hours</b>		<b>17.55</b>		

**Total for Legal Fees \$4,734.00**

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**PAYMENT DUE UPON RECEIPT**

The SCO Group, Inc.  
 Client-Matter No.: 472920-00022  
 Invoice No.: 1526739

October 13, 2008  
 Page 3

### Disbursements and Service Charges

Overnight Delivery Charges	14.63
Photocopy Charges	0.90

<b>Total for Disbursements and Service Charges</b>	<b>\$15.53</b>
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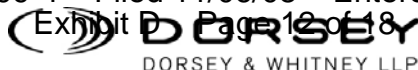
<b>Total This Invoice</b>	<b>\$4,749.53</b>
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### Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
D. Marx	Associate	9.90	270.00	2,673.00
N. Taylor	Partner	3.40	440.00	1,496.00
T. Sestak	Paralegal	2.25	100.00	225.00
C. Peters	Paralegal	2.00	170.00	340.00
<b>Total all Timekeepers</b>		<b>17.55</b>		<b>4,734.00</b>

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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

October 13, 2008  
Invoice No. 1526740

Client-Matter No.: 472920-00025  
Securities

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**For Legal Services Rendered Through September 30, 2008**

**INVOICE TOTAL**

Total For Current Legal Fees	\$5,050.00
Total For Current Disbursements and Service Charges	\$13.23
<b>Total For Current Invoice</b>	<b>\$5,063.23</b>

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October 13, 2008  
Invoice No. 1526740

**Client-Matter No: 472920-00025**

**Securities**

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**For Legal Services Rendered Through September 30, 2008**

08/28/08	T. Sestak	0.10	10.00	Troubleshoot edgar document form 4 submission
09/04/08	L. Smith	3.20	720.00	Review 10Q and check compliance with regulations
09/04/08	D. Marx	1.55	418.50	Review and revise quarterly report on Form 10-Q (1.05); review option plan documents (.35); discuss same with J. Acheson (.15)
09/05/08	L. Smith	3.40	765.00	Review 10Q (2.9); conference with D. Marx regarding 10-Q to discuss compliance with regulation (.5)
09/05/08	D. Marx	3.95	1,066.50	Review and revise quarterly report on Form 10-Q
09/08/08	D. Marx	0.10	27.00	Discuss quarterly report on Form 10-Q with K. Nielsen
09/09/08	D. Marx	0.15	40.50	Review and revise quarterly report on Form 10-Q
09/10/08	D. Marx	2.60	702.00	Review and revise quarterly report on Form 10-Q

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**PAYMENT DUE UPON RECEIPT**

The SCO Group, Inc.  
 Client-Matter No.: 472920-00025  
 Invoice No.: 1526740

October 13, 2008  
 Page 2

09/11/08	D. Marx	2.30	621.00	Review and revise quarterly report on Form 10-Q
09/11/08	T. Sestak	0.55	55.00	Review form 10Q
09/12/08	D. Marx	0.70	189.00	Review and revise quarterly report on Form 10-Q
09/12/08	T. Sestak	3.70	370.00	Continue review of 10Q
09/15/08	D. Marx	0.15	40.50	Review quarterly report on Form 10-Q changes
09/15/08	T. Sestak	0.25	25.00	Review 10Q proof from Edgar
<b>Total Hours</b>		<b>22.70</b>		

<b>Total for Legal Fees</b>	<b>\$5,050.00</b>
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### Disbursements and Service Charges

Overnight Delivery Charges	13.23
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<b>Total for Disbursements and Service Charges</b>	<b>\$13.23</b>
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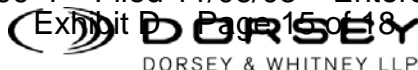
<b>Total This Invoice</b>	<b>\$5,063.23</b>
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### Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
L. Smith	Associate	6.60	225.00	1,485.00
D. Marx	Associate	11.50	270.00	3,105.00
T. Sestak	Paralegal	4.60	100.00	460.00
<b>Total all Timekeepers</b>		<b>22.70</b>		<b>5,050.00</b>

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Attn: Ken Nielsen  
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Lindon, UT 84042

October 13, 2008  
Invoice No. 1526741

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

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**For Legal Services Rendered Through September 30, 2008**

**INVOICE TOTAL**

Total For Current Legal Fees	\$2,221.75
Total For Current Disbursements and Service Charges	\$65.11
<b>Total For Current Invoice</b>	<b>\$2,286.86</b>

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October 13, 2008  
Invoice No. 1526741

**Client-Matter No: 472920-00029**

**Fee/Employment Applications**

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**For Legal Services Rendered Through September 30, 2008**

08/07/08	B. Cavender	0.60	129.00	Exchange e-mails with B. Pionk regarding invoices (.2); leave voice mail and e-mail to client regarding status of invoices and applications (.2); review July prebills (.2)
08/08/08	B. Cavender	0.10	21.50	Coordinate revisions to invoices
08/12/08	E. Schnabel	0.30	135.00	E-mails with Debtor's counsel regarding quarterly fee applications (.1); telephone conference with B. Cavender regarding fee applications (.2)
08/12/08	B. Cavender	1.30	279.50	Review draft invoices and coordinate preparation of final invoices and draft schedules (.4); exchange e-mails with E. Schnabel regarding quarterly fee application (.1); begin to prepare June/July fee application (.6); conference with E. Schnabel regarding quarterly fee application (.2)
08/13/08	B. Cavender	0.80	172.00	Finalize draft of monthly fee application for June and July and forward same to E. Schnabel for review

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 Invoice No.: 1526741

October 13, 2008  
 Page 2

08/15/08	B. Cavender	0.10	21.50	Review e-mail and revisions to time entries from N. Taylor
08/18/08	E. Schnabel	0.50	225.00	Review and revise monthly fee application (.3); telephone conference with B. Cavender regarding fee application and quarterly fee application (.2)
08/18/08	B. Cavender	0.20	43.00	E-mail and telephone conference with E. Schnabel regarding monthly fee application (.2)
08/19/08	B. Cavender	0.60	129.00	Revise fee application for filing (.3); file and serve (.3)
08/21/08	B. Cavender	1.60	344.00	Prepare quarterly fee application and forward to E. Schnabel for review (1.4); e-mail to debtors' counsel regarding same (.1); exchange e-mails with E. Schnabel regarding same (.1)
08/22/08	B. Cavender	0.60	129.00	Proof and revise quarterly fee application (.5); exchange e-mails with debtors' counsel regarding same and forward execution copy for filing (.1)
09/04/08	B. Cavender	0.20	43.00	Review pre-bills and e-mail billing regarding August time (.1); e-mail to R. Van Boerum regarding same (.1)
09/15/08	R. Mallard	0.20	59.00	E-mails with E. Schnabel regarding attending 9/16/2008 hearing on fee applications (.1); review Amended Notice of Agenda for 9/16/2008 hearing (.1)
09/15/08	B. Cavender	0.05	10.75	Exchange e-mail with E. Schnabel regarding order
09/16/08	R. Mallard	0.90	265.50	Review amended notice of agenda for 9/16/08 hearing on quarterly fee applications (.2); attend hearing on approval of quarterly fee application of Dorsey & Whitney (.7)
09/23/08	B. Cavender	0.60	129.00	Review docket and status of invoices (.5); e-mail J. Campsi regarding same (.1)

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October 13, 2008  
 Page 3

09/24/08	B. Cavender	0.40	86.00	Telephone conference with B. Pionk, N. Taylor and J. Campsi regarding fee application and payment process
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**Total Hours 9.05**

**Total for Legal Fees \$2,221.75**

### Disbursements and Service Charges

Overnight Delivery Charges	47.29
Pacer Service Center Electronic Court Searches	5.12
Photocopy Charges	12.70

**Total for Disbursements and Service Charges \$65.11**

**Total This Invoice \$2,286.86**

### Timekeeper Summary

Timekeeper	Class	Hours	Billed Rate	Amount
R. Mallard	Associate	1.10	295.00	324.50
E. Schnabel	Partner	0.80	450.00	360.00
B. Cavender	Associate	7.15	215.00	1,537.25
<b>Total all Timekeepers</b>		<b>9.05</b>		<b>2,221.75</b>

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