

Exhibit A

BERGER SINGERMAN, PA

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

Statement as of October 31, 2008
Statement No. 55969

SCO GROUP, INC	
C/O RYAN TIBBITTS, ESQUIRE - GENERAL COUNSEL	
355 SOUTH 520 WEST	
SUITE 250	
LINDON, UTAH 84042	
RESTRUCTURING MATTER	Current Fees: 0.00
	Current Expenses: 355.94
CASE ADMINISTRATION	Current Fees: 34.00
	Current Expenses: 0.00
BUSINESS OPERATIONS	Current Fees: 0.00
	Current Expenses: 0.00
MEETING OF CREDITORS/COMMITTEES	Current Fees: 0.00
	Current Expenses: 0.00
ASSET ANALYSIS AND RECOVERY	Current Fees: 240.50
	Current Expenses: 0.00
ASSET DISPOSITION/PRESERVATION	Current Fees: 0.00
	Current Expenses: 0.00
FINANCING	Current Fees: 0.00
	Current Expenses: 0.00
FEE/EMPLOYMENT APPLICATION	Current Fees: 1,674.00
	Current Expenses: 0.00
CLAIMS ADMINISTRATION AND OBJECTION	Current Fees: 5,868.00
	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: 1,645.50
	Current Expenses: 0.00
TAX ISSUES	Current Fees: 0.00
	Current Expenses: 0.00
LITIGATION CONSULTING	Current Fees: 1,083.00
	Current Expenses: 0.00
RELIEF FROM STAY PROCEEDING/ADEQUATE PROTECTION	Current Fees: 0.00
	Current Expenses: 0.00

BERGER SINGERMANN, PA

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Total Current Billing:	<u>10,900.94</u>
Previous Balance Due:	269,456.94
Payments:	<u>39,260.21</u>
Total Now Due:	241,097.67

SCO GROUP, INC

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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 250
LINDON, UTAH 84042
RESTRUCTURING MATTER

INVOICE DATE: 11/10/2008
INVOICE NO. 55969

MATTER ID: 11994-0001

EXPENSES

8/4/2008	CONFERENCE CALLS	1.00	2.59
8/5/2008	CONFERENCE CALLS	1.00	25.63
9/4/2008	CONFERENCE CALLS	1.00	14.66
9/10/2008	CONFERENCE CALLS	1.00	18.91
9/12/2008	CONFERENCE CALLS	1.00	10.04

CONFERENCE CALLS 71.83

9/16/2008	LEXISRESEARCH	1.00	23.26
10/31/2008	LEXISRESEARCH	1.00	77.99

LEXISRESEARCH 101.25

10/1/2008	TELEPHONE:913027786417	1.00	38.92
10/2/2008	TELEPHONE:918019325403	1.00	1.39
10/10/2008	TELEPHONE:913027786417	1.00	11.12
10/10/2008	TELEPHONE:918019325416	1.00	12.51
10/13/2008	TELEPHONE:912766204029	1.00	4.17
10/13/2008	TELEPHONE:914079271695	1.00	2.18
10/15/2008	TELEPHONE:918015609515	1.00	8.34
10/15/2008	TELEPHONE:912124741978	1.00	4.17
10/17/2008	TELEPHONE:913027786417	1.00	1.39
10/17/2008	TELEPHONE:918016417222	1.00	13.90
10/27/2008	TELEPHONE:918019325416	1.00	1.39
10/30/2008	TELEPHONE:918015609515	1.00	19.46

LONG DISTANCE TELEPHONE 118.94

SCO GROUP, INC

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9/30/2008	PACER / COMPUTER SEARCH OF COURT FILE	1.00	3.20
9/30/2008	PACER / COMPUTER SEARCH OF COURT FILE	1.00	5.52
	PACER / COMPUTER SEARCH OF COURT		8.72
10/1/2008	PHOTOCOPIES	6.00	0.60
10/1/2008	PHOTOCOPIES	16.00	1.60
10/1/2008	PHOTOCOPIES	6.00	0.60
10/1/2008	PHOTOCOPIES	6.00	0.60
10/2/2008	PHOTOCOPIES	15.00	1.50
10/2/2008	PHOTOCOPIES	14.00	1.40
10/2/2008	PHOTOCOPIES	16.00	1.60
10/6/2008	PHOTOCOPIES	6.00	0.60
10/6/2008	PHOTOCOPIES	6.00	0.60
10/9/2008	PHOTOCOPIES	10.00	1.00
10/10/2008	PHOTOCOPIES	16.00	1.60
10/14/2008	PHOTOCOPIES	19.00	1.90
10/14/2008	PHOTOCOPIES	10.00	1.00
10/14/2008	PHOTOCOPIES	6.00	0.60
10/14/2008	PHOTOCOPIES	6.00	0.60
10/14/2008	PHOTOCOPIES	6.00	0.60
10/14/2008	PHOTOCOPIES	17.00	1.70
10/14/2008	PHOTOCOPIES	34.00	3.40
10/14/2008	PHOTOCOPIES	20.00	2.00
10/15/2008	PHOTOCOPIES	58.00	5.80
10/15/2008	PHOTOCOPIES	36.00	3.60
10/15/2008	PHOTOCOPIES	16.00	1.60
10/15/2008	PHOTOCOPIES	20.00	2.00
10/15/2008	PHOTOCOPIES	24.00	2.40
10/15/2008	PHOTOCOPIES	6.00	0.60
10/15/2008	PHOTOCOPIES	17.00	1.70
10/16/2008	PHOTOCOPIES	39.00	3.90
10/16/2008	PHOTOCOPIES	62.00	6.20
10/16/2008	PHOTOCOPIES	18.00	1.80
10/16/2008	PHOTOCOPIES	21.00	2.10
	PHOTOCOPIES		55.20
		SUB-TOTAL	<u>355.94</u>

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	564.61
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SCO GROUP, INC

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MATTER ID: 11994-0001

SUB-TOTAL PAYMENTS: 564.61

CASE ADMINISTRATION

MATTER ID: 11994-0501

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008

HOURS

10/27/2008 CC CONFERRED WITH J. ACHESON REGARDING FILING OF MONTHLY DIP REPORT; CONFERRED WITH A. SPECTOR REGARDING SAME 0.20

SUB-TOTAL FEES: 0.20 34.00

RATE SUMMARY

CARMEN CRUZ 0.20 HOURS 170.00/HR 34.00
TOTAL 0.20

PAYMENTS

10/21/2008 PAYMENT PMT CHK # 602170/SCO OPERATIONS 60.00
11/7/2008 PAYMENT DEPOSIT CHK # 40607 FROM SCO 383.00

SUB-TOTAL PAYMENTS: 443.00

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PAYMENTS

10/21/2008 PAYMENT PMT CHK # 602170/SCO OPERATIONS 4,443.60
11/7/2008 PAYMENT DEPOSIT CHK # 40607 FROM SCO 478.20

SUB-TOTAL PAYMENTS: 4,921.80

ASSET ANALYSIS AND RECOVERY

MATTER ID: 11994-0504

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008

HOURS

10/7/2008 GR COMMUNICATIONS WITH C. CRUZ AND I. MARCUSHAMER REGARDING DEMAND FOR RETURN OF POST-PETITION TRANSFER TO HYPERION 0.10

10/8/2008 CC PREPARED LETTER TO HYPERION REGARDING DEMAND FOR REPAYMENT OF FUNDS 0.50

10/10/2008 IMM REVIEW OF LETTER TO HYPERION DEMANDING RETURN OF POST-PETITION PAYMENT 0.20

10/10/2008 GR REVIEW AND REVISE DEMAND LETTER TO HYPERION FOR RECOVERY OF UNAUTHORIZED POST-PETITION TRANSFER 0.20

SCO GROUP, INC

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MATTER ID: 11994-0504

SUB-TOTAL FEES: 1.00 240.50

RATE SUMMARY

CARMEN CRUZ	0.50 HOURS	170.00/HR	85.00
ISAAC M. MARCUSHAMER	0.20 HOURS	215.00/HR	43.00
GRACE ROBSON	0.30 HOURS	375.00/HR	112.50
TOTAL	<u>1.00</u>		

ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	155.20
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	14,717.40
		SUB-TOTAL PAYMENTS:	<u>14,872.60</u>

FEE/EMPLOYMENT APPLICATION

MATTER ID: 11994-0507

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008

HOURS

10/1/2008	CC	REVIEWED SEPTEMBER MONTHLY INVOICE IN PREPARATION OF THIRTEENTH MONTHLY FEE APPLICATION OF BSPA	0.40
10/2/2008	CC	BEGAN PREPARATION OF THIRTEENTH MONTHLY FEE APPLICATION	0.50
10/7/2008	GR	COMMUNICATION WITH TANNER REGARDING EXPANDING SCOPE OF RETENTION FOR AUDIT OF FISCAL YEAR END 2008	0.10
10/8/2008	CC	PREPARED THIRTEENTH MONTHLY FEE APPLICATION	1.50
10/9/2008	GR	BEGIN DRAFT MOTION AND ORDER TO EXPAND SCOPE OF RETENTION OF TANNER AND COMMUNICATE WITH S. ROBINSON REGARDING SAME	1.00
10/9/2008	GR	COMMUNICATION WITH CLIENT AND SPECIAL COUNSEL REGARDING ORDINARY COURSE PROFESSIONALS	0.20
10/10/2008	CC	PREPARED THIRTEEN MONTHLY FEE APPLICATION OF BSPA	1.50
10/10/2008	GR	REVIEW AND REVISE THIRTEENTH INTERIM FEE APPLICATION FOR BERGER SINGERMAN	0.50
10/13/2008	AJS	REVIEW MONTHLY FEE APPLICATION	0.70

SUB-TOTAL FEES: 6.40 1,674.00

SCO GROUP, INC

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RATE SUMMARY

CARMEN CRUZ	3.90 HOURS	170.00/HR	663.00
GRACE ROBSON	1.80 HOURS	375.00/HR	675.00
ARTHUR J. SPECTOR	0.70 HOURS	480.00/HR	336.00
TOTAL	<u>6.40</u>		

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	2,448.80
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	401.10
		SUB-TOTAL PAYMENTS:	<u>2,849.90</u>

CLAIMS ADMINISTRATION AND OBJECTION

MATTER ID: 11994-0509

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008

HOURS

10/1/2008	GR	CONFERENCE WITH K. MAKOWSKI REGARDING OBJECTIONS TO CLAIMS (.5); CONTINUE REVIEW, REVISE AND ANALYZE CLAIM OBJECTIONS (.5)	1.00
10/1/2008	AJS	REVIEW LIST OF SUBSTANTIVE CLAIMS OBJECTIONS AND DRAFT SEVERAL OF THEM (0.5); PREPARE CORRESPONDENCE TO I. MARCUSHAMER RE CLAIMS OBJECTIONS (0.2)	0.70
10/6/2008	GR	CONFERENCE WITH A. SPECTOR AND EMAIL WITH K. MAKOWSKI REGARDING FIRST OMNIBUS OBJECTIONS TO CLAIM (NON-SUBSTANTIVE) (.2); ANALYSIS AND PREPARATION OF SUBSTANTIVE CLAIM OBJECTIONS (1.5)	1.70
10/7/2008	GR	CONTINUE TO REVIEW, ANALYZE CLAIMS AND DRAFT SUBSTANTIVE AND NON-SUBSTANTIVE OBJECTIONS TO CLAIMS (2.2); CONFERENCE WITH A. SPECTOR AND EMAILS TO/FROM CLIENT REGARDING SAME (.3); COMMUNICATIONS WITH K. MAKOWSKI REGARDING SAME (.1)	2.60
10/7/2008	AJS	REVIEW AND REVISE ADDITIONAL CLAIM OBJECTIONS	0.40
10/8/2008	GR	COMMUNICATIONS WITH CLIENT, A. SPECTOR AND K. MAKOWSKI REGARDING OBJECTIONS TO NON-LITIGATION CLAIMS; COMMUNICATIONS A. SPECTOR AND SPECIAL COUNSEL REGARDING OBJECTIONS TO LITIGATION CLAIMS	0.70
10/8/2008	AJS	OFFICE CONFERENCE WITH G. ROBSON REGARDING SUBSTANTIVE CLAIM OBJECTIONS STRATEGY AND REVIEW CORRESPONDENCE FROM BOIES SCHILLER ATTORNEYS	0.30
10/9/2008	GR	BEGIN TO REVIEW MATERIALS TO SUPPORT	0.40

SCO GROUP, INC

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		ESTIMATION OF CERTAIN CLAIMS	
10/10/2008	GR	COMMUNICATION WITH K. MAKOWSKI REGARDING OBJECTION TO SCHEDULED LIABILITY BASED UPON UNAUTHORIZED POST-PETITION TRANSFER (.1); CONFERENCE WITH SPECIAL LITIGATION COUNSEL REGARDING ESTIMATION OF CERTAIN CLAIMS (.3)	0.40
10/13/2008	GR	COMMUNICATIONS WITH SHAREHOLDERS POWNALL AND FARACI REGARDING FIRST OMNIBUS OBJECTIONS TO CLAIM	0.20
10/14/2008	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. ACHESON REGARDING SUBSTANTIVE CLAIMS OBJECTIONS; REVIEW HER RESPONSES	0.70
10/15/2008	GR	CONFERENCE WITH SHAREHOLDER REGARDING OBJECTION TO CLAIM	0.10
10/15/2008	GR	CONFERENCE WITH A. SPECTOR REGARDING ESTIMATION OF CLAIMS	0.10
10/15/2008	AJS	TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING AMICI CLAIM (0.2); TELEPHONE CONFERENCE WITH R. LEVIN REGARDING IBM CLAIM (0.1); REVIEW RED HAT PROOF OF CLAIM (0.2)	0.50
10/16/2008	GR	REVIEW COMMENTS FROM J. ACHESON AND REVISE SUBSTANTIVE OBJECTIONS TO CLAIMS	1.00
10/16/2008	AJS	TELEPHONE CONFERENCE WITH T. NORMAND AND R. TIBBITTS REGARDING CLAIM OBJECTION	0.20
10/16/2008	AJS	DRAFT LETTER FOR DELIVERY TO RICHARD LEVIN, ESQ. REGARDING IBM CLAIM; FORWARD TO CLIENT FOR PRIOR REVIEW	0.30
10/16/2008	AJS	REVIEW RED HAT PROOF OF CLAIM, INCLUDING COMPLAINT IN DISTRICT COURT LAWSUIT	0.80
10/17/2008	GR	CONTINUE TO DRAFT SECOND OMNIBUS CLAIM OBJECTION AND EMAIL K. MAKOWSKI REGARDING SAME	0.40
10/17/2008	AJS	TELEPHONE CONFERENCE WITH G. ROBSON REGARDING CLAIMS ISSUES	0.20
10/22/2008	GR	COMMUNICATIONS WITH K. MAKOWSKI REGARDING COMMUNICATIONS WITH STOCKHOLDERS REGARDING OBJECTIONS TO CLAIM (.2); CONFERENCE WITH STOCKHOLDER (JOHN COLLINS) REGARDING OBJECTION TO CLAIM (.1)	0.30
10/24/2008	GR	CONTINUE REVISING SECOND OMNIBUS OBJECTION TO CLAIM AND EXHIBIT THERETO; REVISE EXHIBIT TO THIRD OMNIBUS OBJECTION	1.50

SUB-TOTAL FEES: 14.50

5,868.00

SCO GROUP, INC

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RATE SUMMARY			
GRACE ROBSON	10.40 HOURS	375.00/HR	3,900.00
ARTHUR J. SPECTOR	4.10 HOURS	480.00/HR	1,968.00
TOTAL	<u>14.50</u>		

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	1,446.00
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	15.00
		SUB-TOTAL PAYMENTS:	<u>1,461.00</u>

UTILITIES

MATTER ID: 11994-0513

PAYMENTS

11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	15.00
		SUB-TOTAL PAYMENTS:	<u>15.00</u>

EMPLOYEE BENEFITS/PENSIONS

MATTER ID: 11994-0514

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	90.00
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	1,595.40
		SUB-TOTAL PAYMENTS:	<u>1,685.40</u>

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008			HOURS
10/2/2008	IMM	PHONE CALL WITH A. SPECTOR REGARDING RESEARCH ASSIGNMENT	0.20
10/2/2008	AJS	TELEPHONE CONFERENCE WITH I. MARCUSHAMER REGARDING RENEWING RESEARCH AND UPDATING MEMO	0.20
10/6/2008	IMM	REVIEW OF A.SPECTOR'S COMMENTS TO MEMO AND ANALYZE ADDITIONAL RESEARCH TASKS	0.20
10/6/2008	IMM	TASKS RESEARCH REGARDING CONFIRMATION ISSUES	0.80
10/8/2008	IMM	RESEARCH REGARDING CONFIRMATION ISSUES	0.40
10/17/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING TERMS OF NEW OR AMENDED PLAN	0.20
10/22/2008	IMM	RESEARCH REGARDING PLAN CONFIRMATION	1.90

SCO GROUP, INC

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		ISSUES		
10/23/2008	IMH	STRATEGIZE REGARDING POTENTIAL PLAN TERMS AND ANALYZE LAW IN SUPPORT OF SAME	0.60	
10/23/2008	IMM	RESEARCH INTO PLAN CONFIRMATION ISSUES	2.20	
			SUB-TOTAL FEES:	1,645.50

RATE SUMMARY

ILYSE M. HOMER	0.60 HOURS	380.00/HR	228.00
ISAAC M. MARCUSHAMER	5.70 HOURS	215.00/HR	1,225.50
ARTHUR J. SPECTOR	0.40 HOURS	480.00/HR	192.00
TOTAL	6.70		

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	5,430.40
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	2,381.40
			SUB-TOTAL PAYMENTS: 7,811.80

TAXISSUES

MATTER ID: 11994-0525

PAYMENTS

11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	2,387.50
			SUB-TOTAL PAYMENTS: 2,387.50

LITIGATIONCONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 10/31/2008 HOURS

10/1/2008	GR	REVIEW AND RESPOND TO W. DZURILLA REGARDING COMMUNICATION TO SWISS TRIBUNAL REGARDING SUSE ARBITRATION; CONFERENCE WITH J. EATON REGARDING SAME	0.20
10/1/2008	AJS	REVIEW CORRESPONDENCE FROM G. KIM, REPRESENTING SUSE, TO SWISS ARBITRATION TRIBUNAL	0.10
10/1/2008	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH T. NORMAND RE UTAH LITIGATION; EXCHANGE EMAIL COMMUNICATIONS WITH T. NORMAND RE SUSE ARBITRATION STATEMENT TO TRIBUNAL; REVIEW SUBMISSION BY SUSE	0.20
10/3/2008	AJS	REVIEW NOVELL'S RESPONSE TO SCO'S MOTION FOR ENTRY OF FINAL JUDGMENT	0.30
10/20/2008	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH AND	0.80

SCO GROUP, INC

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		VARIOUS TELEPHONE CALLS WITH M. GONZALEZ; REVIEW NOVELL OPPOSITION AND DRAFT OF SCO'S REPLY AND DISCUSS ADDITIONAL ARGUMENTS	
10/30/2008	AJS	REVIEW NOVELL'S MOTION WITH RESPECT TO CONSTRUCTIVE TRUST ISSUE AND EXHIBITS, ETC. THERETO; TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING MOTION	0.60
10/31/2008	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING IPO CASE	0.10
		SUB-TOTAL FEES:	2.30
			<u>1,083.00</u>

RATE SUMMARY

GRACE ROBSON	0.20 HOURS	375.00/HR	75.00
ARTHUR J. SPECTOR	2.10 HOURS	480.00/HR	1,008.00
TOTAL	<u>2.30</u>		

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	916.00
11/7/2008	PAYMENT	DEPOSIT CHK # 40607 FROM SCO	104.00
		SUB-TOTAL PAYMENTS:	<u>1,020.00</u>

RELIEF FROM STAY PROCEEDING/ADEQUATE PROTECTION

MATTER ID: 11994-0528

PAYMENTS

10/21/2008	PAYMENT	PMT CHK # 602170/SCO OPERATIONS	1,227.60
		SUB-TOTAL PAYMENTS:	<u>1,227.60</u>

SCO GROUP, INC

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TOTAL CURRENT BILLING: 10,900.94

PREVIOUS BALANCE DUE: 269,456.94

280,357.88

TOTAL PAYMENTS: 1,227.60

TOTAL NOW DUE: 241,097.67

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