

**THE SCO GROUP**  
**OPA FINANCIAL ADVISORY SERVICES**  
**SUMMARY OF HOURS BY PROFESSIONAL**  
**FOR THE PERIOD FEBRUARY 1, 2010 THROUGH FEBRUARY 28, 2010**

Professional	Position	Number of Years In Position	Prior Relevant Experience	Year of Obtaining License	Area of Expertise	Hours	Hourly Rate	Value
Bruce Comer	Managing Director	23+ years of combined professional experience	Over 18 years of experience in business development, finance and operations in US and Asia. Led operational and financial restructuring of Allegro Biodiesel as CEO and of Pacific Crossing as CFO. 5 years as strategic / operational consultant. VP in Merrill Lynch's investment banking group. Expertise with corporate governance, including private and public company board experience	Held a Series 7 and 63 license in good standing for nearly 5 years	Strategic, operational and financial restructuring, Business Development, Corporate Governance	53.1	\$475.00	\$25,222.50
Mark Fisler	Managing Director	24+ years of combined professional experience	Over 20 years of experience as an investment banker. Over 12 years of experience as a consultant/advisor, management company owner and corporate executive. President of Global Ethanol. Former board member of Global Ethanol, Golden Oval Eggs, Greenway Consulting and the Gainey Center	Held a Series 7 and 63 license in good standing for nearly 20 years	Strategic, operational and financial restructuring, Business Development, Corporate Governance	102.2	\$475.00	48,521.25
Vinod Bhat	Associate	9+ years of combined professional experience	Executed a variety of distressed financing, M&A and LBO transactions in the technology, industrials, media, gaming and real estate sectors. Operations and technology consultant at i2 Technologies, a leading software solutions provider	N/A	Technology, Corporate Finance	69.0	250.00	17,250.00
Michael Hakim	Associate	3 years	Designed and maintained cash budgets, financial models, asset impairment analyses, cap tables and debt covenant analyses. Developed complex financial models involving multiple acquisition targets in various industries	N/A	Alternative Energy and Technology, Corporate Finance	27.8	210.00	5,838.00
<b>Total</b>						<b>252.1</b>	<b>\$384.18</b>	<b>\$96,831.75</b>

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**SUMMARY OF HOURS BY PROJECT CODE**  
**FOR THE PERIOD FEBRUARY 1, 2010 THROUGH FEBRUARY 28, 2010**

Project Code	Description	Hours	Value
1	Planning, Supervision and Review	11.7	\$2,722.00
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	30.7	10,783.00
4	Analysis, Preparation and Execution of Restructuring Plan	19.6	5,879.00
5	Analysis & Preparation of Budget & Reports	28.6	8,157.00
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	0.0	0.00
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	88.7	40,117.00
10	Prep/Participate in Board calls and meetings	0.0	0.00
11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	18.8	6,823.50
12	Communication with potential lenders	9.5	4,400.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	4.2	1,281.50
15	Non-working Travel Time	40.3	16,668.75
<b>Total</b>		<b>252.1</b>	<b>\$96,831.75</b>

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Professional	Project Code	Description	Hours	Value
<b>Bruce Comer</b>	1	Planning, Supervision and Review	1.0	\$475.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	2.2	1,045.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	31.7	15,057.50
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	6.3	2,992.50
	12	Communication with potential lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.4	190.00
	15	Nonworking Travel Time	11.5	5,462.50
<b>Total</b>			<b>53.1</b>	<b>\$25,222.50</b>

Professional	Project Code	Description	Hours	Value
<b>Marci Fislser</b>	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	14.4	6,840.00
	4	Analysis, Preparation and Execution of Restructuring Plan	4.6	2,185.00
	5	Analysis & Preparation of Budget & Reports	2.4	1,140.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	48.7	23,132.50
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	3.6	1,710.00
	12	Communication with potential lenders	9.0	4,275.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.7	332.50
	15	Nonworking Travel Time	18.8	8,906.25
<b>Total</b>			<b>102.2</b>	<b>\$48,521.25</b>

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Professional	Project Code	Description	Hours	Value
Vino Bhat	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	13.0	3,250.00
	4	Analysis, Preparation and Execution of Restructuring Plan	13.6	3,400.00
	5	Analysis & Preparation of Budget & Reports	23.3	5,825.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	4.6	1,150.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	6.3	1,575.00
	12	Communication with potential lenders	0.5	125.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	2.7	675.00
	15	Nonworking Travel Time	5.0	1,250.00
<b>Total</b>			<b>69.0</b>	<b>\$17,250.00</b>

Professional	Project Code	Description	Hours	Value
Michael Hakim	1	Planning, Supervision and Review	10.7	\$2,247.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	3.3	693.00
	4	Analysis, Preparation and Execution of Restructuring Plan	1.4	294.00
	5	Analysis & Preparation of Budget & Reports	0.7	147.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	3.7	777.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	2.6	546.00
	12	Communication with potential lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.4	84.00
	15	Nonworking Travel Time	5.0	1,050.00
<b>Total</b>			<b>27.8</b>	<b>\$5,838.00</b>

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Date	Professional	Title	Hours	Value	Description of Hours	Code
2/1/10	Michael Hakim	Associate	0.3	\$63.00	Accounts Payable approval review	1
2/1/10	Michael Hakim	Associate	0.4	\$84.00	Accounts receivable collections and forecast review	1
2/2/10	Michael Hakim	Associate	0.2	\$42.00	E-mails regarding certain disbursements	1
2/4/10	Michael Hakim	Associate	0.4	\$84.00	Accounts receivable forecast update	1
2/4/10	Michael Hakim	Associate	0.7	\$147.00	Review of diligence materials	1
2/8/10	Michael Hakim	Associate	0.3	\$63.00	E-mails regarding receipts	1
2/10/10	Bruce Comer	Managing Director	0.5	\$237.50	OPA meetings on project update and organization	1
2/10/10	Michael Hakim	Associate	0.3	\$63.00	Accounts Payable approval review	1
2/11/10	Michael Hakim	Associate	1.5	\$315.00	Weekly update call	1
2/17/10	Michael Hakim	Associate	1.5	\$315.00	Weekly update call	1
2/17/10	Michael Hakim	Associate	0.4	\$84.00	Review Accounts receivable forecast	1
2/17/10	Michael Hakim	Associate	0.5	\$105.00	Replies to various e-mails	1
2/18/10	Bruce Comer	Managing Director	0.5	\$237.50	OPA meeting for planning and discussion of debtor loan, etc.	1
2/18/10	Michael Hakim	Associate	0.5	\$105.00	E-mails re collections	1
2/19/10	Michael Hakim	Associate	0.3	\$63.00	Review status updates on certain vendors/customers	1
2/23/10	Michael Hakim	Associate	0.3	\$63.00	Accounts Payable approval review	1
2/23/10	Michael Hakim	Associate	0.7	\$147.00	Review collections activity and updates	1
2/23/10	Michael Hakim	Associate	1.2	\$252.00	Meetings with debtor personnel	1
2/24/10	Michael Hakim	Associate	0.2	\$42.00	Review agenda for weekly update call	1
2/24/10	Michael Hakim	Associate	0.5	\$105.00	E-mails regarding accounts receivable	1
2/25/10	Michael Hakim	Associate	0.3	\$63.00	Review of organizational structure	1
2/28/10	Michael Hakim	Associate	0.2	\$42.00	E-mails from debtor personnel	1
<b>Subtotal - Planning, Supervision and Review</b>			<b>11.7</b>	<b>\$2,722.00</b>		
2/3/10	Michael Hakim	Associate	0.6	\$126.00	Review of Monthly Operating Reports	3
2/3/10	Vinod Bhat	Associate	2.5	\$625.00	Reviewed drafts of monthly operating reports provided by management	3
2/11/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Review of non-core asset sale redline and participation in a call with Trustee legal advisor and SCO management and communication to the purchaser of changes	3
2/11/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of monthly operating reports	3
2/11/10	Vinod Bhat	Associate	1.0	\$250.00	Reviewed draft of monthly operating reports with management	3
2/12/10	Michael Hakim	Associate	0.7	\$147.00	Review of Monthly Operating Reports	3
2/12/10	Vinod Bhat	Associate	1.5	\$375.00	Reviewed revised drafts of monthly operating reports provided by management	3
2/16/10	Mark Fisler	Managing Director	1.5	\$712.50	Review of non-core asset sale comments and discussion with purchaser and counsel	3
2/17/10	Mark Fisler	Managing Director	2.1	\$997.50	Discussions on documentation relating to non-core asset sale	3
2/17/10	Mark Fisler	Managing Director	2.0	\$950.00	Finalization of business terms and documentation on non-core asset sale	3
2/17/10	Michael Hakim	Associate	0.5	\$105.00	Review of motion e-mail regarding the same	3
2/18/10	Mark Fisler	Managing Director	1.7	\$807.50	Review of and conference call on final revisions to non core asset sale documentation and follow up with purchaser	3
2/18/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Review of historical information and compilation of affidavit for debtor loan filing	3
2/18/10	Vinod Bhat	Associate	3.0	\$750.00	Review of monthly operating reports and discussion with management	3
2/23/10	Mark Fisler	Managing Director	1.1	\$522.50	Non core asset sale filing and finalization	3

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Date	Professional	Title	Hours	Value	Description of Hours	Code
2/24/10	Michael Hakim	Associate	0.7	\$147.00	Review of De Minimis Asset Sale Motion and emails regarding the same	3
2/24/10	Vinod Bhat	Associate	3.0	\$750.00	Review of monthly operating reports	3
2/25/10	Mark Fisler	Managing Director	0.5	\$237.50	Finalize details on signing the Purchase Agreement for non-core assets sale	3
2/26/10	Michael Hakim	Associate	0.8	\$168.00	Review of Monthly Operating Reports and emails regarding the same	3
2/26/10	Vinod Bhat	Associate	2.0	\$500.00	Review of monthly operating reports	3
<b>Subtotal - Analysis - Preparation of Court filings</b>			<b>30.7</b>	<b>10783.0</b>		
2/1/10	Vinod Bhat	Associate	4.0	\$1,000.00	Contacted and followed up with potential buyers for certain non-core assets	4
2/2/10	Vinod Bhat	Associate	2.0	\$500.00	Contacted and followed up with additional potential buyers for certain non-core assets	4
2/4/10	Vinod Bhat	Associate	3.5	\$875.00	Revised restructuring plan to review various scenarios	4
2/5/10	Vinod Bhat	Associate	2.3	\$575.00	Revised restructuring plan to review various scenarios	4
2/5/10	Vinod Bhat	Associate	0.6	\$150.00	Reviewed engagement documents for foreign employees	4
2/8/10	Vinod Bhat	Associate	1.2	\$300.00	Followed up with potential buyers of non-core assets	4
2/12/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Work on non-core assets sales	4
2/19/10	Mark Fisler	Managing Director	0.5	\$237.50	Discussion with the purchaser of non-core assets	4
2/22/10	Mark Fisler	Managing Director	1.1	\$522.50	Work on non-core asset sale	4
2/24/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of and corrections to financial analysis from the debtor	4
2/25/10	Michael Hakim	Associate	1.0	\$210.00	Review of certain Distributor Agreements and emails regarding the same	4
2/26/10	Michael Hakim	Associate	0.4	\$84.00	Review commissions documents	4
<b>Subtotal - Analysis, Preparation and Execution of Restructuring Plan</b>			<b>19.6</b>	<b>\$5,879.00</b>		
2/1/10	Michael Hakim	Associate	0.7	\$147.00	Liquidity model review	5
2/1/10	Vinod Bhat	Associate	1.0	\$250.00	Reviewed and approved payroll disbursements. Reviewed updated Accounts Receivable Collections report	5
2/4/10	Vinod Bhat	Associate	1.5	\$375.00	Call with management to review changes to the budget	5
2/5/10	Vinod Bhat	Associate	1.0	\$250.00	Followed up with management on compensation details for foreign employees	5
2/8/10	Vinod Bhat	Associate	1.8	\$450.00	Analyzed cost of trademark registrations in foreign subsidiaries. Discussed revenues and expenses in foreign subsidiaries	5
2/9/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed updated revenue forecast provided by management and updated budget accordingly	5
2/10/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed and approved payables disbursements	5
2/11/10	Bruce Comer	Managing Director	0.7	\$332.50	Review of financial reports /analyses	5
2/12/10	Bruce Comer	Managing Director	0.5	\$237.50	Review of financial reports /analyses	5

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Date	Professional	Title	Hours	Value	Description of Hours	Code
2/12/10	Vinod Bhat	Associate	2.0	\$500.00	Reviewed and revised non-payroll expenses in the budget based on discussions with management. Prepared draft commissions schedule. Reviewed and approved payroll disbursements	5
2/13/10	Vinod Bhat	Associate	0.5	\$125.00	Revised commissions schedule based on input from management	5
2/17/10	Bruce Comer	Managing Director	0.5	\$237.50	Review of financial reports /analyses	5
2/18/10	Bruce Comer	Managing Director	0.5	\$237.50	Review of financial reports /analyses	5
2/18/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed budget and highlighted outstanding items	5
2/19/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed contract amendments for Independent Contractors	5
2/22/10	Vinod Bhat	Associate	2.0	\$500.00	Follow up with management on contracts, budget, accounts payable	5
2/23/10	Vinod Bhat	Associate	5.0	\$1,250.00	Prepared draft proposal for commissions payment. Review and Approval of Accounts Payable	5
2/24/10	Vinod Bhat	Associate	0.5	\$125.00	Revised commissions proposal	5
2/25/10	Vinod Bhat	Associate	2.5	\$625.00	Review of budget for foreign subsidiaries and proposal for commissions	5
2/26/10	Vinod Bhat	Associate	3.5	\$875.00	Analysis of post-petition professional fees	5
2/28/10	Mark Fisler	Managing Director	1.4	\$665.00	Analysis of liquidity forecast and availability of dollars for various debtor obligations	5
2/28/10	Mark Fisler	Managing Director	1.0	\$475.00	Review of prior correspondence relating to the debtor loan and analysis of impact on liquidity	5
<b>Subtotal - Analysis - Preparation of Budget - Reports</b>			<b>28.6</b>	<b>\$8,157.00</b>		
2/1/10	Bruce Comer	Managing Director	2.0	\$950.00	Preparation and meetings with management	9
2/1/10	Mark Fisler	Managing Director	2.0	\$950.00	Meeting with debtor representatives in Europe	9
2/2/10	Bruce Comer	Managing Director	6.5	\$3,087.50	Meetings with management	9
2/2/10	Mark Fisler	Managing Director	6.5	\$3,087.50	Meeting with personnel of the debtor located in U.S. offices	9
2/3/10	Bruce Comer	Managing Director	6.0	\$2,850.00	Meetings with management	9
2/3/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails regarding commercial/operational issues	9
2/3/10	Mark Fisler	Managing Director	6.5	\$3,087.50	Meeting with personnel of the debtor located in the Bad Homburg, German offices.	9
2/4/10	Bruce Comer	Managing Director	3.0	\$1,425.00	Meetings with management to work on restructuring plan	9
2/4/10	Bruce Comer	Managing Director	1.5	\$712.50	Weekly calls with management on commercial issues and collections	9
2/4/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails regarding commercial/operational issues	9
2/4/10	Mark Fisler	Managing Director	5.0	\$2,375.00	Meeting with the head of European operations of the Debtor	9
2/4/10	Mark Fisler	Managing Director	1.0	\$475.00	Review and respond to correspondence of or involving the debtor	9
2/4/10	Vinod Bhat	Associate	1.5	\$375.00	Weekly status update call with management to discuss operational and commercial issues. Revised list of operational issues based on updates	9

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2/5/10	Bruce Comer	Managing Director	2.0	\$950.00	Meetings with management	9
2/5/10	Mark Fisler	Managing Director	5.0	\$2,375.00	Meetings with the head of European operations of the Debtor and legal counsel to the German offices	9
2/8/10	Bruce Comer	Managing Director	1.0	\$475.00	Review and respond to emails regarding commercial/operational issues	9
2/8/10	Mark Fisler	Managing Director	1.0	\$475.00	Review of email correspondence of the debtor	9
2/9/10	Mark Fisler	Managing Director	2.0	\$950.00	Preparation for and participation in a meeting with the owner of the Debtor's Trademarks regarding commercial transactions and outstanding fees	9
2/9/10	Bruce Comer	Managing Director	2.0	\$950.00	Meeting with key vendor/relationship	9
2/10/10	Bruce Comer	Managing Director	1.0	\$475.00	Review and respond to emails regarding commercial/operational issues	9
2/10/10	Mark Fisler	Managing Director	1.0	\$475.00	Review of email correspondence of the debtor	9
2/11/10	Bruce Comer	Managing Director	0.5	\$237.50	Preparation for call with management review of financial analyses	9
2/11/10	Bruce Comer	Managing Director	1.4	\$665.00	Call with management on various issues	9
2/11/10	Mark Fisler	Managing Director	1.8	\$855.00	Preparation for and participation in a meeting with SCO management	9
2/12/10	Bruce Comer	Managing Director	0.8	\$380.00	Review and respond to emails regarding commercial/operational issues	9
2/16/10	Mark Fisler	Managing Director	1.3	\$617.50	Review of email correspondence with debtor, Trustee's advisors and counterparties to various transactions	9
2/17/10	Bruce Comer	Managing Director	1.0	\$475.00	Call with company on weekly review of business issues	9
2/17/10	Bruce Comer	Managing Director	0.5	\$237.50	Call with management on restructuring issues	9
2/17/10	Mark Fisler	Managing Director	1.5	\$712.50	Conference calls with debtor management on a variety of business issues	9
2/17/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of debtor correspondence	9
2/17/10	Michael Hakim	Associate	0.5	\$105.00	Call with debtor personnel	9
2/17/10	Vinod Bhat	Associate	1.0	\$250.00	Call with management to review status and progress on various operational and commercial issues	9
2/18/10	Bruce Comer	Managing Director	1.0	\$475.00	Call with management/independent contractor on Asian ops & restructuring	9
2/19/10	Bruce Comer	Managing Director	0.5	\$237.50	Emails with company on financial, contracts and other matters	9
2/19/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of email correspondence of the debtor	9
2/22/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of correspondence with the debtor and review of priorities for the week	9
2/23/10	Mark Fisler	Managing Director	1.1	\$522.50	Review of correspondence with the debtor	9
2/23/10	Mark Fisler	Managing Director	1.5	\$712.50	Meeting with Debtor management on weekly priorities	9
2/23/10	Mark Fisler	Managing Director	1.5	\$712.50	Meeting with debtor on issues related to outstanding commercial agreements	9
2/23/10	Vinod Bhat	Associate	0.5	\$125.00	Preparation of presentation for Town Hall call with employees	9
2/24/10	Mark Fisler	Managing Director	2.8	\$1,330.00	Review of debtor correspondence relating to commercial agreements under negotiation, sale of non-core assets and other matters	9



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2/24/10	Mark Fisler	Managing Director	1.2	\$570.00	Participation in call with employees to update them on activities of the Company	9
2/24/10	Michael Hakim	Associate	1.0	\$210.00	Town hall meeting	9
2/24/10	Michael Hakim	Associate	1.3	\$273.00	Meetings with debtor personnel	9
2/24/10	Vinod Bhat	Associate	1.0	\$250.00	Town Hall call with management and employees to discuss status and progress on restructuring plan	9
2/24/10	Vinod Bhat	Associate	0.6	\$150.00	Call with management to discuss operational and commercial issues	9
2/25/10	Mark Fisler	Managing Director	1.4	\$665.00	Call with management team of the debtor and related follow up	9
2/25/10	Mark Fisler	Managing Director	2.0	\$950.00	Preparation of and participation in call with debtor and Trustee counsel on commercial issues	9
2/25/10	Michael Hakim	Associate	0.9	\$189.00	Meetings with debtor personnel	9
2/26/10	Mark Fisler	Managing Director	1.1	\$522.50	Review of debtor correspondence and response on certain commercial issues	9
<b>Subtotal - Participate in Company management calls and meetings</b>			<b>88.7</b>	<b>\$40,117.00</b>		
2/5/10	Bruce Comer	Managing Director	1.0	\$475.00	Meeting with potential advisor on European legal issues - call with counsel	11
2/10/10	Bruce Comer	Managing Director	0.8	\$380.00	Call with company counsel	11
2/10/10	Mark Fisler	Managing Director	0.7	\$332.50	Participation in calls with Trustee counsel on various financial and administrative issues.	11
2/10/10	Michael Hakim	Associate	0.4	\$84.00	Updates to Trustee presentation	11
2/10/10	Vinod Bhat	Associate	3.0	\$750.00	Prepared draft of presentation for Trustee and Counsel	11
2/11/10	Bruce Comer	Managing Director	0.3	\$142.50	Email to counsel on trademark issue - preparation and review of issue	11
2/11/10	Bruce Comer	Managing Director	0.5	\$237.50	Preparation of materials for company counsel	11
2/11/10	Vinod Bhat	Associate	0.5	\$125.00	Followed up and provided details on foreign subs requested by Counsel	11
2/12/10	Bruce Comer	Managing Director	0.7	\$332.50	Work on presentation and analyses for counsel and Trustee	11
2/12/10	Mark Fisler	Managing Director	0.7	\$332.50	Review of presentation to the Trustee on business conditions and restructuring plan update	11
2/12/10	Vinod Bhat	Associate	1.0	\$250.00	Revised presentation to Trustee and Counsel	11
2/15/10	Bruce Comer	Managing Director	0.5	\$237.50	Work on presentation and analyses for counsel and Trustee	11
2/15/10	Vinod Bhat	Associate	0.5	\$125.00	Updated presentation for Trustee and Debtor Counsel based on internal team comments	11
2/16/10	Bruce Comer	Managing Director	1.9	\$902.50	Call with trustee and counsel - preparation	11
2/16/10	Mark Fisler	Managing Director	2.2	\$1,045.00	Preparation for and participation in a call with Trustee and advisors updating business conditions and restructuring plan	11
2/16/10	Michael Hakim	Associate	0.5	\$105.00	Review of presentation to Trustee	11
2/16/10	Michael Hakim	Associate	1.7	\$357.00	Call with Debtor's Counsel and Trustee	11
2/16/10	Vinod Bhat	Associate	1.3	\$325.00	Call with Trustee and Debtor Counsel to provide status update on operational issues	11
2/19/10	Bruce Comer	Managing Director	0.6	\$285.00	Work on Independent Contractor agreements and response to related emails from counsel	11

**THE SCO GROUP**  
**OPA FINANCIAL ADVISORY SERVICES**  
**DETAILS OF HOURS BY PROJECT CODE**  
**FOR THE PERIOD FEBRUARY 1, 2010 THROUGH FEBRUARY 28, 2010**

Date	Professional	Title	Hours	Value	Description of Hours	Code
<b>Subtotal - Preparation of Fee Applications</b>			<b>18.8</b>	<b>\$6,823.50</b>		
2/8/10	Mark Fisler	Managing Director	3.5	\$1,662.50	Preparation for and participation in a conference call on the debtor loan documentation	12
2/12/10	Mark Fisler	Managing Director	0.5	\$237.50	Discussions with lender, and Trustee counsel on the debtor loan process and documentation	12
2/16/10	Mark Fisler	Managing Director	0.5	\$237.50	Debtor loan document review and tie off of remaining issues	12
2/16/10	Vinod Bhat	Associate	0.5	\$125.00	Review of revised loan documentation	12
2/17/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of draft loan agreement for the debtor loan	12
2/25/10	Mark Fisler	Managing Director	1.5	\$712.50	Work on debtor loan funding amount finalization	12
2/26/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Discussion of debtor loan with the lender agent and the debtor, review of objection to debtor loan	12
<b>Subtotal - Communication with potential lenders</b>			<b>9.5</b>	<b>\$4,400.00</b>		
2/16/10	Vinod Bhat	Associate	2.7	\$675.00	Prepared draft of fee application	14
2/18/10	Michael Hakim	Associate	0.4	\$84.00	Review of fee application	14
2/19/10	Bruce Comer	Managing Director	0.4	\$190.00	Review of fee application	14
2/19/10	Mark Fisler	Managing Director	0.7	\$332.50	Review of January fee application	14
<b>Subtotal - Preparation of Fee Expense Applications</b>			<b>4.2</b>	<b>\$1,281.50</b>		
2/2/10	Bruce Comer	Managing Director	2.5	\$1,187.50	Travel from Hatfield to Heathrow and to Frankfurt	15
2/2/10	Mark Fisler	Managing Director	3.8	\$1,781.25	Travel to Frankfurt, Germany for meetings with personnel of the debtor from the German offices.	15
2/5/10	Bruce Comer	Managing Director	0.5	\$237.50	Travel from Bad Homburg to Frankfurt	15
2/5/10	Bruce Comer	Managing Director	2.5	\$1,187.50	Travel from Frankfurt to London	15
2/5/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Travel to London from Frankfurt	15
2/9/10	Bruce Comer	Managing Director	6.0	\$2,850.00	Travel from London to LA	15
2/9/10	Mark Fisler	Managing Director	7.5	\$3,562.50	Travel to LA from London	15
2/22/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Travel from LA to SLC	15
2/22/10	Michael Hakim	Associate	2.5	\$525.00	Travel from LA to SLC	15
2/22/10	Vinod Bhat	Associate	2.5	\$625.00	Travel from LA to SLC	15
2/25/10	Michael Hakim	Associate	2.5	\$525.00	Travel from LA to SLC	15
2/25/10	Vinod Bhat	Associate	2.5	\$625.00	Travel from SLC to LA	15
2/26/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Travel from SLC to LA	15
<b>Subtotal - Non-Billing Travel Time</b>			<b>40.3</b>	<b>\$16,668.75</b>		