

EXHIBIT D
FISLER AFFIDAVIT

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re : Chapter 11
: :
The SCO GROUP, INC., *et al.*,¹ : Case No. 07-11337 (KG)
: (Jointly Administered)
Debtors. :
: :

**DECLARATION OF MARK FISLER IN SUPPORT OF THE MOTION OF THE
CHAPTER 11 TRUSTEE FOR ORDER UNDER 11 U.S.C. §§ 105(a) AND 363 AND FED.
R. BANKR. 2002 AND 6004 (A) APPROVING THE SALE OF THE IP ASSET FREE
AND CLEAR OF ALL LIENS, CLAIMS, INTERESTS, AND ENCUMBRANCES
PURSUANT TO 11 U.S.C. § 363 AND (B) GRANTING RELATED RELIEF**

I, Mark Fisler, under penalty of perjury, state that the following statements are all true and correct to the best of my personal knowledge:

1. This affidavit is submitted in connection with the MOTION OF THE CHAPTER 11 TRUSTEE FOR ORDER UNDER 11 U.S.C. §§ 105(a) AND 363 AND FED. R. BANKR. 2002 AND 6004 (A) APPROVING THE SALE OF THE IP ASSET FREE AND CLEAR OF ALL LIENS, CLAIMS, INTERESTS AND ENCUMBRANCES PURSUANT TO 11 U.S.C. § 363 AND (B) GRANTING RELATED RELIEF (the “Motion”).

2. I am a Managing Director of Ocean Park Advisors, LLC (“OPA”), which has its principal office at 6033 West Century Boulevard, Suite 1290, Los Angeles, California 90045. OPA has been retained as financial advisor and investment banker to Edward N. Cahn, Esq. (the “Trustee”), the Chapter 11 Trustee for the above-captioned debtors (collectively, the “Debtors”).

¹ The Debtors and the last four digits of each of the Debtors’ federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax Id. #7393.

3. Beginning in October 2009, OPA began marketing The SCO Group, Inc.'s ("SCO") asset, "The SCO Group, Inc. – Perk Up," which includes United States Patent Number 6,931,544, Method and Apparatus for Executing Multiple JAVA(™) Applications on a Single JAVA(™) Virtual Machine, together with any patents and patents issuing from applications claiming priority to such patents (the "IP Asset"). OPA conducted a process to elicit the highest bid for the Patent by taking the following steps:

- a. After consulting with SCO management, a list of 44 entities or persons that might be interested in purchasing the IP Asset (the "Targets") was compiled by OPA.
- b. Over a five-month period, each Target was contacted by OPA by telephone, e-mail, or both.
- c. An executive summary was prepared by OPA and SCO, which provided an overview of the IP Asset (the "Teaser"). Teasers were sent to 31 of the 44 Targets.
- d. A non-disclosure agreement was prepared for any Targets interested in pursuing a purchase of the IP Asset.
- e. After telephone conversations and e-mail exchanges, 14 Targets expressly declined the opportunity to purchase the IP Asset. Some Targets did not respond to OPA's telephone and e-mail marketing efforts. The Targets' non-responsiveness was interpreted as an indication those Targets were not interested in purchasing the IP Asset. Some Targets requested additional information about the IP Asset.

f. The only party that indicated an interest in purchasing the IP Asset was Allied Security Trust I (“Allied”).

4. Allied facilitates and coordinates the purchase of patents, licenses the patents, and sells the patents subject to the licenses previously granted.

5. On October 15, 2009, Debtors and Allied entered into a Non-Disclosure Agreement.

6. On January 5, 2010, Allied indicated it had interest in the IP Asset.

7. On February 22, 2010, Allied delivered a Letter of Intent (“LOI”) to OPA which contained an offer made by Liberty Lane, LLC, a company affiliated with Allied (“Liberty Lane”).

8. After consultation among the Trustee, his professionals, and SCO business people, and after considering the market for the IP Asset, it was determined that the IP Asset was unique with limited market appeal and did not merit the full sale and auction process often conducted in connection with a sale under Bankruptcy Code section 363. As such, it was determined OPA would pursue a private sale of the IP Asset.

9. From February 22, 2010 until March 25, 2010, arms length negotiations occurred between OPA and Allied on the salient business terms of the sale to Liberty Lane. On March 25, 2010, the Trustee signed the LOI.

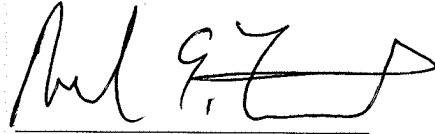
10. The Trustee’s advisors began drafting a Patent Assignment, to be signed after entry of and order approving the Motion, if no higher and better offer is received by that time.

11. Upon the filing of the Motion, an advertisement will be placed in the local newspaper in Salt Lake City, Utah. The advertisement will indicate the Trustee has entered into

an LOI on behalf of Debtors for the purchase of the IP Asset and will invite any interested parties to contact OPA.

28 U.S.C. § 1746 DECLARATION

I declare under penalty of perjury that the forgoing is true and correct. Executed this the
[29] day of March, 2010.

A handwritten signature in black ink, appearing to read "Mark Fisler", written over a horizontal line.

Mark Fisler
Ocean Park Advisors, LLC

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of LOS ANGELES }

On 3/29/2010 before me, MASOUD MINARAVESH, NOTARY PUBLIC
Date Here Insert Name and Title of the Officer

personally appeared MARK FISLER
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature 
Signature of Notary Public



Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

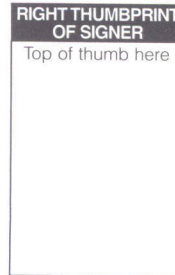
- Individual
- Corporate Officer — Title(s): _____
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

Signer's Name: _____

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- Other: _____



Signer Is Representing: _____
