

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD MARCH 1, 2011 THROUGH MARCH 31, 2011

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	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	18.7	\$475.00	\$8,882.50
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	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	2.3	475.00	1,092.50
Vinod Bhat	Senior 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	Holds Series 7, 63 and 79 licenses	Technology and Corporate Finance	14.1	250.00	3,515.00
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	Holds Series 7, 63 and 79 licenses	Technology and Corporate Finance	3.3	210.00	693.00
Andrew Czech	Senior Associate	13+ years of combined professional experience	Designed complex financial models for acquisition targets, developed annual strategic plans, managed due diligence investigations, generated technical accounting opinions and performed asset impairment and debt covenant analyses.		Technology and Corporate Finance	37.2	250.00	9,300.00
Total						75.6	\$310.79	\$23,483.00

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SUMMARY OF HOURS BY PROJECT CODE
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Project Code	Description	Hours	Value
1	Planning, Supervision and Review	0.3	\$142.50
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	5.6	1,547.50
4	Analysis, Preparation and Execution of Restructuring Plan	20.2	4,918.00
5	Analysis & Preparation of Budget & Reports	21.5	6,162.50
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	0.5	237.50
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	11.6	4,925.00
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	2,137.50
12	Communication with lenders	0.0	0.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	5.6	1,512.50
15	Non-working Travel Time	4.0	1,900.00
Total		75.6	\$23,483.00

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Professional	Project Code	Description	Hours	Value
Bruce Comer	1	Planning, Supervision and Review	0.3	\$142.50
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.7	332.50
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	1.7	807.50
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.5	237.50
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	9.0	4,275.00
	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	2.5	1,187.50
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	4.0	1,900.00
Total			18.7	\$8,882.50

Professional	Project Code	Description	Hours	Value
Mark Fisler	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	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	1.8	855.00
	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	0.0	0.00
	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	0.0	0.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.5	237.50
	15	Non-working Travel Time	0.0	0.00
Total			2.3	\$1,092.50

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Professional	Project Code	Description	Hours	Value
Vinod 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	4.1	1,015.00
	4	Analysis, Preparation and Execution of Restructuring Plan	7.0	1,750.00
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	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	0.0	0.00
	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	0.0	0.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	3.0	750.00
	15	Non-working Travel Time	0.0	0.00
Total			14.1	\$3,515.00

Professional	Project Code	Description	Hours	Value
Michael Hakim	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	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	3.3	693.00
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	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	0.0	0.00
	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	0.0	0.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	0.0	0.00
Total			3.3	\$693.00

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Professional	Project Code	Description	Hours	Value
Andrew Czech	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	0.8	200.00
	4	Analysis, Preparation and Execution of Restructuring Plan	9.9	2,475.00
	5	Analysis & Preparation of Budget & Reports	18.0	4,500.00
	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	2.6	650.00
	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	3.8	950.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	2.1	525.00
	15	Non-working Travel Time	0.0	0.00
Total			37.2	\$9,300.00

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DETAILS OF HOURS BY PROJECT CODE
FOR THE PERIOD MARCH 1, 2011 THROUGH MARCH 31, 2011

Date	Professional	Title	Hours	Value	Description of Hours	Code
3/16/11	Bruce Comer	Managing Director	0.3	\$142.50	Review of financial analyses with OPA team	1
Subtotal: Planning, Supervision and Review			0.3	\$142.50		
3/14/11	Andrew Czech	Senior Associate	0.8	\$200.00	January MOR preparation	3
3/9/11	Bruce Comer	Managing Director	0.7	\$332.50	Revie of MORs	3
3/3/11	Vinod Bhat	Senior Associate	3.3	\$825.00	Review of January MOR and follow up with management	3
3/4/11	Vinod Bhat	Senior Associate	0.8	\$190.00	Review of management's responses to questions on January MOR.	3
Subtotal: Analysis & Preparation of Court filings			5.6	\$1,547.50		
3/2/11	Andrew Czech	Senior Associate	1.0	\$250.00	Review and tranistion of SCO restructure Plan	4
3/3/11	Andrew Czech	Senior Associate	2.0	\$500.00	Review and tranistion of SCO restructure Plan	4
3/4/11	Andrew Czech	Senior Associate	0.3	\$75.00	Review and tranistion of SCO restructure Plan	4
3/9/11	Andrew Czech	Senior Associate	0.5	\$125.00	Review and tranistion of SCO restructure Plan	4
3/13/11	Andrew Czech	Senior Associate	2.8	\$700.00	Transition and follow up on Q1 Commissions, monthly operating report, fee applications, budget	4
3/14/11	Andrew Czech	Senior Associate	0.8	\$200.00	Q1 Commissions calculation and review	4
3/18/11	Andrew Czech	Senior Associate	1.5	\$375.00	Commissions review and reconciliation of cash receipts	4
3/23/11	Andrew Czech	Senior Associate	1.0	\$250.00	Update management operational issues tracking tool	4
3/2/11	Michael Hakim	Associate	1.0	\$210.00	Review and tranistion of SCO restructure Plan	4
3/3/11	Michael Hakim	Associate	2.0	\$420.00	Review and tranistion of SCO restructure Plan	4
3/4/11	Michael Hakim	Associate	0.3	\$63.00	Review and tranistion of SCO restructure Plan	4
3/8/11	Vinod Bhat	Senior Associate	2.0	\$500.00	Preparation of Q1 FY11 Commissions proposal and plan for transition. Follow up on Java Patent	4
3/9/11	Vinod Bhat	Senior Associate	5.0	\$1,250.00	Transition and follow up on Q1 Commissions, monthly operating report, fee applications, budget	4
Subtotal: Analysis, Preparation and Execution of Restructuring Plan			20.2	\$4,918.00		
3/8/11	Andrew Czech	Senior Associate	0.5	\$125.00	Accounts payable and budget review	5
3/9/11	Andrew Czech	Senior Associate	0.5	\$125.00	Accounts payable and budget review	5
3/10/11	Andrew Czech	Senior Associate	0.8	\$200.00	Accounts payable review and approval	5
3/13/11	Andrew Czech	Senior Associate	0.3	\$75.00	Budget review and updates	5
3/14/11	Andrew Czech	Senior Associate	1.4	\$350.00	Accounts Payable/Payroll Review; budget review and updates	5
3/15/11	Andrew Czech	Senior Associate	0.3	\$75.00	Budget review and updates	5
3/16/11	Andrew Czech	Senior Associate	0.5	\$125.00	Accounts Payable Review and Budget Review	5
3/21/11	Andrew Czech	Senior Associate	2.1	\$525.00	Budget review and updates; cash receipt review and reconciliation	5
3/22/11	Andrew Czech	Senior Associate	2.6	\$650.00	OPA internal review of commissions, budget and cash position	5
3/23/11	Andrew Czech	Senior Associate	1.3	\$325.00	Cash variance analysis	5
3/24/11	Andrew Czech	Senior Associate	2.3	\$575.00	Commissions review and approval; budget review and updates	5
3/29/11	Andrew Czech	Senior Associate	0.7	\$175.00	A/P Payroll Review	5
3/30/11	Andrew Czech	Senior Associate	1.4	\$350.00	Budget updates and review; A/P review	5
3/31/11	Andrew Czech	Senior Associate	3.3	\$825.00	Cash and budget analysis	5
3/31/11	Bruce Comer	Managing Director	0.2	\$95.00	Review of payables and budget	5
3/31/11	Bruce Comer	Managing Director	1.5	\$712.50	Analysis and work with OPA team on cashflow forecasts and cash planning for estate post-close	5
3/16/11	Mark Fislser	Managing Director	0.3	\$142.50	Review of financial analyses with OPA team	5

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3/31/11	Mark Fisler	Managing Director	1.5	\$712.50	Analysis and work with OPA team on cashflow forecasts and cash planning for estate post-close	5
Subtotal: Analysis & Preparation of Budget & Reports			21.5	\$6,162.50		
3/9/11	Bruce Comer	Managing Director	0.5	237.50	Review of financial model and related emails with management	7
Subtotal: Analysis & Preparation of Financial models			0.5	\$237.50		
3/10/11	Andrew Czech	Senior Associate	1.9	\$475.00	Calls with management to review operational issues and accounts payable	9
3/17/11	Andrew Czech	Senior Associate	0.7	\$175.00	Call with management to review operational issues	9
3/9/11	Bruce Comer	Managing Director	0.4	\$190.00	Preparation for call with management team on commercial and operating issues	9
3/10/11	Bruce Comer	Managing Director	0.8	\$380.00	Call with management on commercial issues and collections; follow-up call on independent contractors	9
3/16/11	Bruce Comer	Managing Director	1.0	\$475.00	Calls and emails with management on staffing and independent contractors	9
3/29/11	Bruce Comer	Managing Director	6.0	\$2,850.00	Meetings with management on estate management and transition issues	9
3/30/11	Bruce Comer	Managing Director	0.8	\$380.00	Calls with management on transition and estate management issues	9
Subtotal: Prep/Participate in Company management calls and meetings			11.6	\$4,925.00		
3/22/11	Andrew Czech	Senior Associate	0.6	\$150.00	BR Conference call to review closing checklist	11
3/23/11	Andrew Czech	Senior Associate	0.7	\$175.00	BR conference call to review closing checklist	11
3/30/11	Andrew Czech	Senior Associate	1.5	\$375.00	Conference call with BR to review closing checklist; download agreements	11
3/31/11	Andrew Czech	Senior Associate	1.0	\$250.00	Conference call with BR to review closing checklist	11
3/30/11	Bruce Comer	Managing Director	2.5	\$1,187.50	Preparation of memo for Trustee's counsel on post-close financial and transition issues	11
Subtotal: Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee			6.3	\$2,137.50		
3/14/11	Andrew Czech	Senior Associate	0.9	\$225.00	Review and modified OPA's fee application for February and submitted to BR	14
3/23/11	Andrew Czech	Senior Associate	0.7	\$175.00	February Fee App update	14
3/24/11	Andrew Czech	Senior Associate	0.5	\$125.00	Fee Application preparation and email to Blank Rome for filing	14
3/20/11	Mark Fisler	Managing Director	0.5	\$237.50	Preparation of fee app	14
3/2/11	Vinod Bhat	Senior Associate	2.5	\$625.00	Prepared draft of OPA's fee application for February and updated SCO Exposure Analysis	14
3/5/11	Vinod Bhat	Senior Associate	0.5	\$125.00	Follow up on CNOs for OPA and BR's fee applications for March and April	14
Subtotal: Preparation of Fee/Expense Applications			5.6	\$1,512.50		
3/28/11	Bruce Comer	Managing Director	2.0	950.00	Travel to Utah to meet with management on transition services	15
3/29/11	Bruce Comer	Managing Director	2.0	950.00	Travel from Utah meetings with management	15
Subtotal: Non-working Travel Time			4.0	\$1,900.00		