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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH**

THE SCO GROUP, INC.  
Plaintiff/Counterclaim-Defendant,

v.

INTERNATIONAL BUSINESS MACHINES  
CORPORATION,

Defendant/Counterclaim-Plaintiff.

**[PROPOSED]  
ORDER REGARDING THIRD PARTY  
SUBPOENA PRODUCTION**

Civil No. 2:03-CV-00294 DAK

Honorable Dale A. Kimball

Magistrate Judge Brooke C. Wells

Based on the submissions of the parties and good cause appearing,


IT IS HEREBY ORDERED that those third party accounting and auditing firms in receipt of validly served subpoenas in this matter shall produce or make available for production to IBM all documents responsive to the respective subpoenas, including those documents that may contain tax information or advice;

IT IS HEREBY FURTHER ORDERED that SCO may review for privilege the documents to be produced in response to third party subpoenas, provided that SCO does not unduly delay the production of these documents and makes all reasonable efforts to expedite any such review and to otherwise avoid delaying the production of responsive documents; and

IT IS FURTHER ORDERED that in the event SCO withholds documents from production, it must promptly provide IBM a privilege log.

DATED this 20 day of December, 2005.

BY THE COURT

  
United States Magistrate Judge  
Brooke C. Wells

**CERTIFICATE OF SERVICE**

I hereby certify that on the \_\_\_ day of December, 2005, a true and correct copy of the foregoing was sent by U.S. Mail, postage prepaid, to the following:

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