

EXHIBIT 34

Vinson&Elkins

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|------------------------------|-------------------------|---------------------------|
| From: | Date: | |
| Christopher V. Popov | November 22, 2005 | |
| Regarding: | Number of Pages: | Hard Copy Follows: |
| | 3 | No |
| To: | Fax: | Phone: |
| Mr. Edward J. Normand | 914.749.8300 | |
| Todd Shaughnessy | 801.257.1800 | |
| Message: | | |

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November 22, 2005

VIA FACSIMILE & CERTIFIED MAIL

Mr. Edward J. Normand
Boies, Schiller & Flexner LLP
333 Main Street
Armonk, New York 10504

Re: *SCO Group, Inc. v. International Business Machines Corp.*, Case No. 03-CV-0294,
In the United States District Court in the District of Utah

Dear Ted:

I am writing with regard to the subpoena *duces tecum* that SCO Group served on Dell in the above-referenced lawsuit. We have learned that some responsive documents may be subject to a confidentiality agreement among the entities identified in Exhibit A of your subpoena. Dell is prepared to produce responsive documents, provided that the other entities identified in Exhibit A agree that producing responsive documents will not violate any confidentiality agreements among the those entities.

You mentioned that you have been in contact with other third-parties identified in Exhibit A regarding similar subpoenas that you served on them. Given that you have subpoenaed each of these third parties and presumably have had contact with their respective counsel, we ask that you obtain written agreements from the other third parties that producing responsive documents subject to the Stipulated Protective Order in this case will not violate any confidentiality agreements among the relevant entities. Once the third parties are in agreement on this issue, Dell will produce any responsive documents in its possession.

Please call me if you have any questions about this request. It is not our intent to burden you; rather, this seems like the most efficient way to address potential disputes over the third parties' confidentiality agreements, which could ultimately frustrate your attempts to obtain the relevant documents from all third parties. As I mentioned, Dell is prepared to respond to this subpoena provided that the other interested parties have no objections.

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V&E

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Sincerely,



Christopher V. Popov

copy: Todd Shaughnessy

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