

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009

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	18+ 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	35.8	\$425.00	\$15,215.00
Mark Fisler Managing Director	20+ 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	67.8	425.00	28,815.00
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	38.0	200.00	7,600.00
Mike 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	62.2	185.00	11,507.00
Total					203.8	\$309.80	\$63,137.00

**THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROJECT CODE
FOR THE PERIOD NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009**

Project Code	Description	Hours	Value
1	Planning, Supervision and Review	11.2	\$2,264.00
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	0.2	37.00
4	Analysis, Preparation and Execution of Restructuring Plan	33.0	12,729.00
5	Analysis & Preparation of Budget & Reports	53.6	11,818.00
6	Analysis & Preparation of loan model and terms	3.2	592.00
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	12.7	3,909.50
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	10.9	4,080.50
12	Communication with potential lenders	60.0	21,675.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	4.0	857.00
15	Non-working Travel Time	15.0	5,175.00
Total		203.8	\$63,137.00

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FOR THE PERIOD NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009

Professional	Project Code	Description	Hours	Value
Bruce Comer	1	Planning, Supervision and Review	0.8	\$340.00
	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	15.5	6,587.50
	5	Analysis & Preparation of Budget & Reports	2.6	1,105.00
	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	6.5	2,762.50
	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	5.8	2,465.00
	12	Communication with potential lenders	0.3	127.50
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	127.50
	15	Non-working Travel Time	4.0	1,700.00
Total			35.8	\$15,215.00

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	12.1	5,142.50
	5	Analysis & Preparation of Budget & Reports	4.2	1,785.00
	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	2.8	1,190.00
	12	Communication with potential lenders	42.7	18,147.50
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	6.0	2,550.00
Total			67.8	\$28,815.00

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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	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	18.0	3,600.00
	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 potential lenders	17.0	3,400.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	3.0	600.00
	15	Non-working Travel Time	0.0	0.00
Total			38.0	\$7,600.00

Professional	Project Code	Description	Hours	Value
Michael Hakim	1	Planning, Supervision and Review	10.4	\$1,924.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.2	37.00
	4	Analysis, Preparation and Execution of Restructuring Plan	5.4	999.00
	5	Analysis & Preparation of Budget & Reports	28.8	5,328.00
	6	Analysis & Preparation of loan model and terms	3.2	592.00
	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	6.2	1,147.00
	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	2.3	425.50
	12	Communication with potential lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.7	129.50
	15	Non-working Travel Time	5.0	925.00
Total			62.2	\$11,507.00

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Date	Professional	Title	Hours	Value	Description of Hours	Code
11/3/09	Michael Hakim	Associate	0.4	\$74.00	Review of collections updates	1
11/4/09	Michael Hakim	Associate	0.3	\$55.50	Review of planned disbursements	1
11/6/09	Bruce Comer	Managing Director	0.4	\$170.00	Review and response to emails	1
11/9/09	Bruce Comer	Managing Director	0.4	\$170.00	Meeting with OPA	1
11/9/09	Michael Hakim	Associate	0.4	\$74.00	Payables approval review	1
11/9/09	Michael Hakim	Associate	0.2	\$37.00	Review of commission structure and quotas	1
11/10/09	Michael Hakim	Associate	0.4	\$74.00	Discussion on financial reporting	1
11/11/09	Michael Hakim	Associate	1.1	\$203.50	Call with management regarding liquidity and near-term tasks and goals	1
11/11/09	Michael Hakim	Associate	0.4	\$74.00	Review of new sales analysis provided by debtor personnel	1
11/13/09	Michael Hakim	Associate	0.6	\$111.00	Review Q4 compensation plan	1
11/13/09	Michael Hakim	Associate	0.8	\$148.00	Review accrued professionals fees structure and break down	1
11/17/09	Michael Hakim	Associate	1.1	\$203.50	Review of Receivable update and comparison to previous worksheet	1
11/18/09	Michael Hakim	Associate	0.8	\$148.00	Review of Non Payroll Expenses with debtor personnel	1
11/18/09	Michael Hakim	Associate	0.3	\$55.50	Review of payables for approval	1
11/19/09	Michael Hakim	Associate	0.4	\$74.00	Review of miscellaneous asset sale exhibit, read and sent e-mails about the same	1
11/19/09	Michael Hakim	Associate	0.3	\$55.50	Review of vendor-specific issues and strategic approach	1
11/23/09	Michael Hakim	Associate	0.3	\$55.50	E-mails re cost reduction issue with debtor personnel	1
11/23/09	Michael Hakim	Associate	0.3	\$55.50	Review most recent agenda for working group goals and activities	1
11/30/09	Michael Hakim	Associate	0.9	\$166.50	E-mails re lease, sales tax payments, commissions and budgeting	1
11/30/09	Michael Hakim	Associate	0.4	\$74.00	Review of internal memorandum	1
11/30/09	Michael Hakim	Associate	0.8	\$148.00	Review of commissions analysis	1
11/30/09	Michael Hakim	Associate	0.2	\$37.00	Review of collections update	1
Subtotal: Planning, Supervision and Review			11.2	\$2,264.00		
11/23/09	Michael Hakim	Associate	0.2	37.00	E-mails with debtor counsel re miscellaneous asset sales motion	3
Subtotal: Analysis & Preparation of Court filings			0.2	37.0		
11/4/09	Michael Hakim	Associate	0.4	74.00	Review of revised benefits analysis	4
11/6/09	Michael Hakim	Associate	1.2	222.00	Review of disclosure schedules	4
11/9/09	Bruce Comer	Managing Director	0.3	127.50	Review and response to emails related to restructuring plan	4
11/10/09	Bruce Comer	Managing Director	0.3	127.50	Review and response to emails related to operational issues, etc.	4
11/12/09	Bruce Comer	Managing Director	0.8	340.00	Follow-up on operational and commercial issues	4
11/12/09	Bruce Comer	Managing Director	0.3	127.50	Review and respond to emails with company regarding employment and other operational issues	4
11/12/09	Michael Hakim	Associate	0.7	129.50	Review of disclosure schedules	4
11/13/09	Bruce Comer	Managing Director	0.4	170.00	Review and respond to emails with company regarding employment and other operational issues	4
11/13/09	Michael Hakim	Associate	0.3	55.50	Review debtor personnel adjustments to cap table	4

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Date	Professional	Title	Hours	Value	Description of Hours	Code
11/16/09	Bruce Comer	Managing Director	2.1	892.50	Meeting with company management team to review commercial issues	4
11/16/09	Bruce Comer	Managing Director	0.5	212.50	Review and respond to emails related to operating issues	4
11/16/09	Mark Fisler	Managing Director	4.5	1,912.50	Follow up phone calls to potential lenders. Internal discussions on restructuring plan, discussions with debtor's management on restructure and leadership plan.	4
11/17/09	Bruce Comer	Managing Director	0.5	212.50	Meeting with company to discuss options program and alternatives	4
11/17/09	Bruce Comer	Managing Director	0.3	127.50	Meeting on benefits and other employment and benefits matters	4
11/17/09	Bruce Comer	Managing Director	0.5	212.50	Drafting and response to emails as well as research on details de minimis assets	4
11/18/09	Bruce Comer	Managing Director	0.3	127.50	Meeting with company to discuss options program and alternatives	4
11/18/09	Bruce Comer	Managing Director	0.5	212.50	Work on and emails related to restructuring plan and other matters	4
11/18/09	Michael Hakim	Associate	2.5	462.50	Meetings re stock options and options grants review and analysis	4
11/19/09	Bruce Comer	Managing Director	0.3	127.50	Emails to/from company on commercial/operating issues	4
11/19/09	Bruce Comer	Managing Director	1.6	680.00	Read and respond to emails on restructuring issues	4
11/19/09	Mark Fisler	Managing Director	3.5	1,487.50	Review of e-mails from debtor. Review of stock option grant analysis.	4
11/19/09	Michael Hakim	Associate	0.3	55.50	Review of SEC requirements for websites, read e-mails about the same.	4
11/20/09	Bruce Comer	Managing Director	1.2	510.00	Calls and emails related to restructuring plan and its implementation	4
11/23/09	Bruce Comer	Managing Director	0.5	212.50	Review and respond to emails with company regarding implementation of restructuring plan (leases, phones, etc.)	4
11/23/09	Bruce Comer	Managing Director	0.4	170.00	Research and analysis of restructuring plan details	4
11/23/09	Bruce Comer	Managing Director	0.2	85.00	Calls with Company on implementation of restructuring plan	4
11/23/09	Bruce Comer	Managing Director	0.6	255.00	Preparation for call with management on restructuring and operating priorities	4
11/23/09	Mark Fisler	Managing Director	1.7	722.50	Review of e-mails. Discussion with Debtor on option program history. Review and modification of NDA for execution.	4
11/24/09	Bruce Comer	Managing Director	0.5	212.50	Follow-up on operational and commercial issues	4
11/25/09	Mark Fisler	Managing Director	2.4	1,020.00	Conference call with debtor on business issues. Review of correspondance and communciations with the debtor. Delivery of NDA to potential lender.	4
11/30/09	Bruce Comer	Managing Director	1.0	425.00	Review and respond to emails related to office lease; review lease	4
11/30/09	Bruce Comer	Managing Director	2.4	1,020.00	Call with multiple parties to finalize lease discussions.	4
Subtotal: Analysis, Preparation and Execution of Restructuring Plan			33.0	\$12,729.00		

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Date	Professional	Title	Hours	Value	Description of Hours	Code
11/2/09	Michael Hakim	Associate	1.1	\$203.50	Preparation of CY2010 cash budget	5
11/2/09	Vinod Bhat	Associate	1.5	\$300.00	Reviewed budget. Reviewed and approved Funding for foreign subsidiaries	5
11/3/09	Michael Hakim	Associate	1.4	\$259.00	Review of cash flow budget revised by debtor personnel and related e-mails	5
11/4/09	Michael Hakim	Associate	1.5	\$277.50	Preparation of CY2010 cash budget	5
11/4/09	Vinod Bhat	Associate	1.0	\$200.00	Reviewed and discussed revised fringe and benefit analysis sent by Company. Discussed Payable approval process requirements and report format with Company	5
11/5/09	Vinod Bhat	Associate	1.0	\$200.00	Reviewed and approved payables for the week	5
11/6/09	Michael Hakim	Associate	0.5	\$92.50	Update liquidity presentation and cash flow model	5
11/6/09	Michael Hakim	Associate	1.4	\$259.00	Preparation of CY2010 cash budget	5
11/9/09	Michael Hakim	Associate	1.5	\$277.50	Review of cash flow budget revised by debtor personnel	5
11/9/09	Vinod Bhat	Associate	0.5	\$100.00	Reviewed and approved payroll disbursements for the week	5
11/10/09	Bruce Comer	Managing Director	0.6	\$255.00	Analysis of collections and liquidity model	5
11/10/09	Michael Hakim	Associate	2.8	\$518.00	Review of receivables and liquidity model updates and variance analysis	5
11/10/09	Michael Hakim	Associate	0.9	\$166.50	Answer internal questions re comparison of current and previous week's liquidity forecast	5
11/10/09	Vinod Bhat	Associate	2.5	\$500.00	Requested for and reviewed details of post-petition professional fees	5
11/11/09	Michael Hakim	Associate	1.5	\$277.50	Budget variance review of cash flow budget and accounts receivable	5
11/11/09	Vinod Bhat	Associate	1.0	\$200.00	Reviewed and approved disbursements for the week. Revised report on post-petition Professional Fees as requested by Counsel	5
11/12/09	Michael Hakim	Associate	0.8	\$148.00	Adjustment of cashflow model for based on new receivables forecast	5
11/12/09	Vinod Bhat	Associate	0.5	\$100.00	Reviewed revised report requested by Counsel	5
11/13/09	Bruce Comer	Managing Director	0.6	\$255.00	Work on analysis and report on liquidity and collections of cash	5
11/13/09	Vinod Bhat	Associate	2.0	\$400.00	Reviewed invoices and revised report requested by Counsel	5
11/16/09	Michael Hakim	Associate	0.7	\$129.50	Review of revised cash flow model	5
11/17/09	Michael Hakim	Associate	5.2	\$962.00	Rework liquidity model	5
11/17/09	Michael Hakim	Associate	0.4	\$74.00	Updates to model regarding professional fees; discussions w/ internal team re the same	5
11/18/09	Bruce Comer	Managing Director	0.6	\$255.00	Prepare for and meet with company on collections and liquidity	5
11/18/09	Bruce Comer	Managing Director	0.5	\$212.50	Meetings with OPA on operating and finance matters	5
11/18/09	Vinod Bhat	Associate	5.5	\$1,100.00	Attended weekly update call. Reviewed payables for the week and sent follow-up questions to Debtor. Reviewed revised draft of budget and non-payroll expenses schedule and sent comments to team	5
11/19/09	Bruce Comer	Managing Director	0.3	\$127.50	Review of disbursements analysis	5
11/19/09	Michael Hakim	Associate	2.1	\$388.50	Cash flow model revisions	5
11/19/09	Michael Hakim	Associate	1.8	\$333.00	Cash flow model review with debtor personnel	5

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11/19/09	Vinod Bhat	Associate	0.5	\$100.00	Discussed payables with Debtor	5
11/20/09	Vinod Bhat	Associate	0.5	\$100.00	Reviewed payroll disbursements	5
11/23/09	Michael Hakim	Associate	0.9	\$166.50	Review of receivables forecast update	5
11/23/09	Michael Hakim	Associate	1.9	\$351.50	Review and revise cash flow model	5
11/23/09	Vinod Bhat	Associate	1.0	\$200.00	Reviewed payables for the week	5
11/24/09	Mark Fisler	Managing Director	4.2	\$1,785.00	Prepare for and participate in a call with debtor management. Various phone calls with potential lenders. E-mail review. Review of financial analysis and collections	5
11/24/09	Michael Hakim	Associate	0.6	\$111.00	Call with certain debtor personnel re collections	5
11/24/09	Michael Hakim	Associate	0.5	\$92.50	Review of cash flow model	5
11/30/09	Michael Hakim	Associate	0.7	\$129.50	Revisions to CY2010 Non-Payroll Expenses in cash flow model	5
11/30/09	Michael Hakim	Associate	0.6	\$111.00	Review of FY09 disbursements, comparison of to cash flow budget	5
11/30/09	Vinod Bhat	Associate	0.5	\$100.00	Reviewed and followed up with Debtor and internal team regarding request for payments of Sales Tax	5
Subtotal: Analysis & Preparation of Budget & Reports			53.6	\$11,818.00		
11/5/09	Michael Hakim	Associate	0.9	\$166.50	Potential lender diligence review and internal discussion	6
11/6/09	Michael Hakim	Associate	0.6	\$111.00	Preparation and internal discussion of potential lender diligence request	6
11/9/09	Michael Hakim	Associate	0.5	\$92.50	Review/comment on general term sheet for Debtor Credit Facility	6
11/10/09	Michael Hakim	Associate	1.2	\$222.00	Review of potential lender diligence materials	6
Subtotal: Analysis & Preparation of Loan model and terms			3.2	\$592.00		
11/6/09	Bruce Comer	Managing Director	0.4	\$170.00	Call with company	9
11/11/09	Bruce Comer	Managing Director	1.0	\$425.00	Call with management to review collections, liquidity model and operational issues	9
11/11/09	Bruce Comer	Managing Director	0.3	\$127.50	Calls with management to follow-up on employment matters	9
11/12/09	Bruce Comer	Managing Director	0.3	\$127.50	Call with management on employment and other operational issues	9
11/13/09	Bruce Comer	Managing Director	0.6	\$255.00	Calls with management on employment and payables analysis	9
11/16/09	Michael Hakim	Associate	2.1	\$388.50	Meeting with debtor personnel	9
11/17/09	Bruce Comer	Managing Director	0.7	\$297.50	Preparation for call with management	9
11/18/09	Bruce Comer	Managing Director	1.0	\$425.00	Call with management to review operating and commercial priorities	9
11/18/09	Michael Hakim	Associate	1.2	\$222.00	Call with SCO team	9
11/18/09	Michael Hakim	Associate	1.5	\$277.50	Meeting with debtor personnel re receivables, financial reporting and liquidity	9
11/24/09	Bruce Comer	Managing Director	1.5	\$637.50	Call with company to review priorities, cash collections and liquidity	9
11/24/09	Bruce Comer	Managing Director	0.4	\$170.00	Review and respond to emails from company	9

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11/24/09	Bruce Comer	Managing Director	0.3	\$127.50	Call with company to discuss operating and employment issues	9
11/24/09	Michael Hakim	Associate	1.4	\$259.00	Call with worldwide debtor personnel re tasks update	9
Subtotal: Prep/Participate in Company management calls and meetings			12.7	\$3,909.50		
11/9/09	Bruce Comer	Managing Director	0.5	212.50	Call with counsel	11
11/10/09	Bruce Comer	Managing Director	0.2	85.00	Emails to/from counsel on operating issues	11
11/12/09	Bruce Comer	Managing Director	1.2	510.00	Call with Trustee and counsel	11
11/12/09	Mark Fisler	Managing Director	2.8	1,190.00	Conference call with Trustee and Trustee Counsel. Review of NDAs with debtor. Calls to potential lenders to Debtor.	11
11/13/09	Bruce Comer	Managing Director	0.3	127.50	Call with counsel on employment and general update	11
11/13/09	Michael Hakim	Associate	1.1	203.50	Prepare report to counsel regarding liquidity and cash runway	11
11/17/09	Bruce Comer	Managing Director	0.4	170.00	Preparation for call with counsel and trustee	11
11/18/09	Bruce Comer	Managing Director	1.0	425.00	Call with counsel	11
11/18/09	Michael Hakim	Associate	1.2	222.00	Call with debtor's counsel	11
11/19/09	Bruce Comer	Managing Director	0.3	127.50	Emails to/from counsel on commercial issues	11
11/20/09	Bruce Comer	Managing Director	0.3	127.50	Emails with counsel on leases, website, SEC regulations, etc.	11
11/23/09	Bruce Comer	Managing Director	0.5	212.50	Calls and emails with counsel to discuss details of implementing restructuring plan	11
11/24/09	Bruce Comer	Managing Director	0.6	255.00	Call with counsel on leases and liquidity issues	11
11/25/09	Bruce Comer	Managing Director	0.5	212.50	Calls and emails with company and counsel to resolve European leases	11
Subtotal: Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee			10.9	\$4,080.50		
11/2/09	Vinod Bhat	Associate	0.5	\$100.00	Updated financing Contact List.	12
11/4/09	Mark Fisler	Managing Director	1.6	\$680.00	Review of e-mails. Respond to certain inquiries on financing.	12
11/5/09	Mark Fisler	Managing Director	1.2	\$510.00	Review of correspondence from debtor. Review of potential financing lender Due Diligence requests.	12
11/5/09	Vinod Bhat	Associate	1.0	\$200.00	Went through financing Diligence questions sent by potential lender and started collecting required materials	12
11/6/09	Mark Fisler	Managing Director	2.4	\$1,020.00	Responded to potential lender, requested and reviewed information from the Debtor for responses to potential Lender	12
11/6/09	Vinod Bhat	Associate	3.5	\$700.00	Put together subset of initial package of documents for potential Lender. Started working with Debtor to create other requested materials.	12
11/9/09	Mark Fisler	Managing Director	4.4	\$1,870.00	Review of e-mails from debtor. Work on financing activities. Call with potential lender. Respond to diligence questions of potential lender.	12

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DETAILS OF HOURS BY PROJECT CODE
FOR THE PERIOD NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009

Date	Professional	Title	Hours	Value	Description of Hours	Code
11/9/09	Vinod Bhat	Associate	3.0	\$600.00	Continued working on initial package of materials for potential lender. Reviewed Term sheet for Loan to be sent to Lender.	12
11/10/09	Mark Fisler	Managing Director	4.8	\$2,040.00	Review of e-mails from the debtor. Work on diligence responses on loan. Review other potential lenders and their NDAs	12
11/10/09	Vinod Bhat	Associate	3.5	\$700.00	Completed initial package of materials for potential Lender.	12
11/11/09	Mark Fisler	Managing Director	4.1	\$1,742.50	Conference call with debtor on business issues. Delivery of diligence information to potential lender. Continued work with other potential lenders. Internal meeting on progress with restructure, receivables, financial reporting	12
11/11/09	Vinod Bhat	Associate	1.5	\$300.00	Revised some of the documents in the package of material for Lender based on team comments. Started working on package of materials for potential Lender	12
11/12/09	Vinod Bhat	Associate	2.0	\$400.00	Completed and sent package of materials for potential Lender.	12
11/13/09	Mark Fisler	Managing Director	4.2	\$1,785.00	Review of e-mails and prepared financial information for the debtor. Review of potential lender list. Phone calls and other follow up to several interested parties.	12
11/13/09	Vinod Bhat	Associate	0.5	\$100.00	Followed up with and sent package of materials to potential Lender. Revised financing Contact List	12
11/17/09	Mark Fisler	Managing Director	7.4	\$3,145.00	Work on loan with various potential providers. Review of option program in light of restructure, Review of e-mail and other correspondence from the debtor. Review of forecast model	12
11/17/09	Vinod Bhat	Associate	0.5	\$100.00	Updated financing Contact List	12
11/18/09	Mark Fisler	Managing Director	6.2	\$2,635.00	Discussions with potential lenders. Review of financial analyses. Discussions with Debtor management. Discussions with Trustee counsel.	12
11/20/09	Mark Fisler	Managing Director	3.2	\$1,360.00	Work on factoring NDA. Discussion with potential lender. Review of e-mails and other items from the Debtor	12
11/23/09	Bruce Comer	Managing Director	0.3	\$127.50	Correspondence with strategic partner	12
11/24/09	Vinod Bhat	Associate	0.5	\$100.00	Started putting together a package of materials for potential lender. Sent request to Debtor for additional documents	12
11/30/09	Mark Fisler	Managing Director	3.2	\$1,360.00	Review of e-mail and priorities for the week. Summary of business issues circulated to debtor management. Work on loan documents. Call with debtor.	12
11/30/09	Vinod Bhat	Associate	0.5	\$100.00	Completed package for potential Lender	12
Subtotal: Communication with potential lenders			60.0	\$21,675.00		
11/3/09	Vinod Bhat	Associate	0.5	\$100.00	Prepared draft of OPA's Fee App	14
11/10/09	Michael Hakim	Associate	0.2	\$37.00	Preparation of time sheet and fee app	14
11/13/09	Michael Hakim	Associate	0.3	\$55.50	Review fee app	14
11/13/09	Vinod Bhat	Associate	2.0	\$400.00	Prepared Invoice for Retainer and OPA's monthly fee app	14

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
DETAILS OF HOURS BY PROJECT CODE
FOR THE PERIOD NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009

Date	Professional	Title	Hours	Value	Description of Hours	Code
11/16/09	Vinod Bhat	Associate	0.5	\$100.00	Revised Retainer Invoice and first monthly fee app based on team comments and sent to Counsel	14
11/17/09	Bruce Comer	Managing Director	0.3	\$127.50	Preparation and review of fee and expense application	14
11/18/09	Michael Hakim	Associate	0.2	\$37.00	Preparation of W-9	14
Subtotal: Preparation of Fee/Expense Applications			4.0	\$857.00		
11/16/09	Bruce Comer	Managing Director	2.0	\$850.00	Travel from LA to SLC	15
11/16/09	Mark Fisler	Managing Director	3.5	\$1,487.50	Travel from LA to SLC	15
11/16/09	Michael Hakim	Associate	2.5	\$462.50	Travel from LA to SLC	15
11/19/09	Bruce Comer	Managing Director	2.0	\$850.00	Travel from SLC to LA	15
11/19/09	Mark Fisler	Managing Director	2.5	\$1,062.50	Travel from SLC to LA	15
11/19/09	Michael Hakim	Associate	2.5	\$462.50	Travel from SLC to LA	15
Subtotal: Non-working Travel Time			15.0	\$5,175.00		