

**EXHIBIT B**

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The SCO GROUP, INC., et al.,  
Summary of Hours Incurred by Category  
December 1, 2007 through December 31, 2007

Listed below are the hours incurred and associated fees for each time category:

	<b>Time Category</b>	<b>Hours</b>	<b>Fees</b>
D-1	Employment/Fee Applications	50.4	\$ 4,948.00
D-2	Meetings and Conference calls with Debtor's Representatives and Debtor's Counsel	18.6	11,943.00
D-3	Merger/Acquisition/Divestiture Analysis	0.6	348.00
D-4	Monthly Operating Reports	2.6	910.00
	Subtotal		18,149.00
	Voluntary Reduction		(1,814.90)

**Total Hours and Fees Requested**

**72.2 \$ 16,334.10**