

Exhibit A

BERGER SINGERMAN, PA

350 E. LAS OLAS BLVD SUITE 1000
FT LAUDERDALE FL 33301
(954) 525-9900

Statement as of December 31, 2008

Statement No. 58341

SCO GROUP, INC

C/O RYAN TIBBITTS, ESQUIRE - GENERAL COUNSEL

355 SOUTH 520 WEST

SUITE 250

LINDON, UTAH 84042

RESTRUCTURING MATTER

Current Fees: 0.00

Current Expenses: 1,287.96

CASE ADMINISTRATION

Current Fees: 112.50

Current Expenses: 0.00

BUSINESS OPERATIONS

Current Fees: 0.00

Current Expenses: 0.00

MEETING OF CREDITORS/COMMITTEES

Current Fees: 0.00

Current Expenses: 0.00

ASSET ANALYSIS AND RECOVERY

Current Fees: 0.00

Current Expenses: 0.00

ASSET DISPOSITION/PRESERVATION

Current Fees: 15,992.00

Current Expenses: 0.00

FINANCING

Current Fees: 0.00

Current Expenses: 0.00

FEE/EMPLOYMENT APPLICATION

Current Fees: 977.00

Current Expenses: 0.00

CLAIMS ADMINISTRATION AND OBJECTION

Current Fees: 1,006.50

Current Expenses: 0.00

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Current Fees: 0.00

Current Expenses: 0.00

UTILITIES

Current Fees: 0.00

Current Expenses: 0.00

EMPLOYEE BENEFITS/PENSIONS

Current Fees: 0.00

Current Expenses: 0.00

SETTLEMENT AND COMPROMISE

Current Fees: 0.00

Current Expenses: 0.00

PLAN AND DISCLOSURE STATEMENT

Current Fees: 32,625.50

Current Expenses: 0.00

TAX ISSUES

Current Fees: 16,228.00

Current Expenses: 0.00

LITIGATION CONSULTING

Current Fees: 385.50

Current Expenses: 0.00

RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees: 0.00

Current Expenses: 0.00

Total Current Billing:	<u>68,614.96</u>
Previous Balance Due:	196,787.40
Payments:	28,092.75
Total Now Due:	<u>237,309.61</u>

SCO GROUP, INC

PAGE: 3
MATTER ID: 11994-0001

BERGER SINGERMAN, PA
ATTORNEYS AT LAW
350 E. LAS OLAS BLVD SUITE 1000
FT LAUDERDALE FL 33301
(954) 525-9900 FAX: (954) 523-2872
FID # 59-2725802

SCO GROUP, INC
C/O RYAN TIBBITTS, ESQUIRE - GENERAL COUNSEL
355 SOUTH 520 WEST
SUITE 250
LINDON, UTAH 84042
RESTRUCTURING MATTER

INVOICE DATE: 1/7/2009
INVOICE NO. 58341

MATTER ID: 11994-0001

EXPENSES

12/9/2008	FACSIMILE: '18018520404'	12.00	12.00
	FACSIMILE		12.00
12/29/2008	LEXIS RESEARCH	1.00	54.38
	LEXIS RESEARCH		54.38
12/1/2008	TELEPHONE: 918019325820	1.00	33.36
12/1/2008	TELEPHONE: 912125664048	1.00	5.56
12/5/2008	TELEPHONE: 918019325416	1.00	12.51
12/8/2008	TELEPHONE: 918019325403	1.00	1.39
12/9/2008	TELEPHONE: 918019325820	1.00	1.39
12/16/2008	TELEPHONE: 918019325403	1.00	37.53
12/22/2008	TELEPHONE: 918016417222	1.00	1.39
12/24/2008	TELEPHONE: 914152687232	1.00	1.39
12/29/2008	TELEPHONE: 918016417222	1.00	15.29
12/29/2008	TELEPHONE: 918016417222	1.00	26.41
12/29/2008	TELEPHONE: 916123402600	1.00	1.39
12/31/2008	TELEPHONE: 918019325408	1.00	1.39
12/31/2008	TELEPHONE: 918013091934	1.00	1.39
12/31/2008	TELEPHONE: 918015609515	1.00	2.78
12/31/2008	TELEPHONE: 918016417222	1.00	2.78
12/31/2008	TELEPHONE: 918016417222	1.00	8.34
	LONG DISTANCE TELEPHONE		154.29

11/30/2008	PACER / COMPUTER SEARCH OF COURT FILE	1.00	12.48
11/30/2008	PACER / COMPUTER SEARCH OF COURT FILE	1.00	14.88
	PACER / COMPUTER SEARCH OF COURT		27.36
12/5/2008	PHOTOCOPIES	8.00	0.80
12/5/2008	PHOTOCOPIES	8.00	0.80
12/5/2008	PHOTOCOPIES	8.00	0.80
12/5/2008	PHOTOCOPIES	8.00	0.80
12/9/2008	PHOTOCOPIES	11.00	1.10
12/12/2008	PHOTOCOPIES	11.00	1.10
12/24/2008	PHOTOCOPIES	27.00	2.70
12/24/2008	PHOTOCOPIES	14.00	1.40
12/29/2008	PHOTOCOPIES	6.00	0.60
12/29/2008	PHOTOCOPIES	10.00	1.00
12/29/2008	PHOTOCOPIES	16.00	1.60
12/29/2008	PHOTOCOPIES	23.00	2.30
12/30/2008	PHOTOCOPIES	55.00	5.50
12/30/2008	PHOTOCOPIES	14.00	1.40
12/30/2008	PHOTOCOPIES	63.00	6.30
12/30/2008	PHOTOCOPIES	34.00	3.40
12/30/2008	PHOTOCOPIES	7.00	0.70
12/30/2008	PHOTOCOPIES	31.00	3.10
12/30/2008	PHOTOCOPIES	8.00	0.80
12/30/2008	PHOTOCOPIES	62.00	6.20
12/30/2008	PHOTOCOPIES	23.00	2.30
12/30/2008	PHOTOCOPIES	56.00	5.60
12/30/2008	PHOTOCOPIES	104.00	10.40
12/30/2008	PHOTOCOPIES	62.00	6.20
12/30/2008	PHOTOCOPIES	63.00	7.00
12/30/2008	PHOTOCOPIES	6.00	0.60
12/30/2008	PHOTOCOPIES	55.00	5.50
	PHOTOCOPIES		80.00
12/5/2008	POSTAGE	1.00	2.52
	POSTAGE		2.52
9/11/2008	TRAVEL EXPENSE - ROUNDTRIP AIRFARE TO PA	1.00	581.50

	TO ATTEND SCO HEARING		
9/15/2008	TRAVEL EXPENSE - SHUTTLE SERVICE IN WILMINGTON, DE	1.00	90.00
9/16/2008	TRAVEL EXPENSE - WORKING MEALS	1.00	14.00
9/16/2008	TRAVEL EXPENSE - AIRPORT PARKING- FTL	1.00	29.00
9/16/2008	TRAVEL EXPENSE - DOUBLETREE HOTEL, WILMINGTON, DE	1.00	197.01
	TRAVEL EXPENSE		911.51

12/31/2008	DATABASE SEARCH/ WESTLAW	1.00	45.90
	DATABASE SEARCH/ WESTLAW		45.90
		SUB-TOTAL	<u>1,287.96</u>

PAYMENTS

12/17/2008	PAYMENT	PMT CHK # 40745 FROM SCO GROUP	331.10
		SUB-TOTAL PAYMENTS:	<u>331.10</u>

CASE ADMINISTRATION

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

			HOURS
12/24/2008	GR	REVIEW OCTOBER 2008 MONTHLY OPERATING REPORTS AND EMAIL SAME TO OFFICE OF US TRUSTEE	0.30
		SUB-TOTAL FEES:	0.30 <u>112.50</u>

RATE SUMMARY

GRACE ROBSON	0.30 HOURS	375.00/HR	112.50
	TOTAL	<u>0.30</u>	

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	1,048.50
12/17/2008	PAYMENT	PMT CHK # 40745 FROM SCO GROUP	1,412.80
		SUB-TOTAL PAYMENTS:	<u>2,461.30</u>

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	888.50
		SUB-TOTAL PAYMENTS:	<u>888.50</u>

ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

HOURS

12/8/2008	DL	REVIEW TERM SHEET, REVIEW AND REVISE, DRAFT COMMENTS AND QUESTIONS, PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL FOR BOARD MEETING OF SCO; DRAFT REVISIONS TO TERM SHEET, CONFER, MEMOS WITH REORG TEAM REGARDING TWEAKS AND ISSUES, FURTHER REVISIONS, FINALIZE TERM SHEET AND SEND TO CLIENT AND REORG TEAM FOR COMMENTS, REVIEW AND RESPOND TO COMMENTS TO TERM SHEET, COORDINATE AND BEGIN TO REVISE PER COMMENTS	3.20
12/8/2008	GR	BOARD CALL REGARDING TERM SHEET; REVIEW SAME AND FINANCIALS IN PREPARATION FOR CALL	1.50
12/8/2008	AJS	REVIEW FINANCIAL SPREADSHEETS (0.2); TELEPHONE CONFERENCE WITH K. NIELSEN REGARDING PROJECTIONS (0.2); ATTEND (TELEPHONICALLY) BOARD OF DIRECTORS MEETING (0.8); REVIEW AND REVISE REDLINE FROM D.LAMPERT OF TERM SHEET (0.4)	1.60
12/9/2008	DL	REVIEW AND RESPOND TO EMAILS, DRAFT REVISIONS AND RIDERS TO TERM SHEET, FINALIZE DRAFT AND SEND OUT WITH COVER NOTE AND QUESTIONS, FOLLOW UP REGARDING BREAK UP FEE AND ALTERNATIVES, DRAFT REVISIONS AND FINALIZE TERM SHEET, SEND OUT TO CLIENT AND FOLLOW UP	3.60
12/9/2008	AJS	TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL COMMUNICATIONS WITH D. LAMPERT REGARDING OFFER	0.50
12/10/2008	DL	CONFER, MEMOS RE BOARD CALL AND ISSUES IN TERM SHEET FOR NEW DEAL, PREPARE FOR AND PARTICIPATE IN BOARD CALL, FOLLOW UP MEMOS, ETC	1.20
12/10/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING MERCHANTBRIDGE REPLY TO OUR REVISIONS TO TERM SHEET	0.10

12/10/2008	AJS	BOARD OF DIRECTORS MEETING	0.70
12/11/2008	GR	CALL A. SPECTOR REGARDING STATUS OF POTENTIAL TRANSACTION	0.10
12/15/2008	DL	MEMOS TO CLIENT REGARDING DEAL STATUS, REVIEW AND RESPOND REGARDING ISSUES OF DRAFTING DOCUMENTS, ETC	0.30
12/16/2008	DL	REVIEW NEW TERM SHEET (.4), CONFER WITH REORG TEAM REGARDING CHANGES AND ISSUES (.3), MEMOS TO SCO REGARDING CASH ISSUE (2), CONFER REGARDING IP AND LITIGATION ISSUES (.3), PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL TO DISCUSS TERM SHEET, ALTERNATIVES AND NEXT STEPS (1.3)	2.50
12/16/2008	GR	CONFERENCE WITH CLIENT REGARDING REVISED TERM SHEET; REVIEW SAME	1.00
12/16/2008	AJS	CONFERENCE CALL ON NEW TERM SHEET	1.40
12/16/2008	AJS	TELECONFERENCE WITH D. MCBRIDE RE TERM SHEET	0.10
12/16/2008	AJS	REVIEW LATEST TERM SHEET; REDLINE IT AND DISCUSS IT WITH D. LAMPERT AND PREPARE CORRESPONDENCE TO K. NIELSEN AND J. HUNSAKER AND R. TIBBITTS	0.50
12/18/2008	DL	CONFER WITH REORG TEAM, REVIEW AND RESPOND TO TERM SHEET REGARDING FREE AND CLEAR TITLE ISSUES, NEXT STEPS, MEMOS	0.60
12/18/2008	AJS	TELECONFERENCE WITH D. MCBRIDE AND RECEIVE CORRESPONDENCE FROM D. LAMPERT RE REVISED TERM SHEET AND STRATEGY	0.30
12/22/2008	DL	CONFER, MEMOS RE STATUS AND NEXT STEPS, CONFER WITH CLIENT AND REORG TEAM; FOLLOW UP MEMO RE PLAN STRUCTURE AND INFORMATION NEEDED FROM CLIENT, CONFER AND EMAIL REORG TEAM RE FOLLOW UP	0.80
12/23/2008	DL	REVIEW AND RESPOND TO TERM SHEET (.7); CONFER REGARDING ALTERNATIVES, REVIEW AND RESPOND TO TERM SHEET, DEAL POINTS ON NEW PLAN AND STRUCTURE (1.3)	2.00
12/24/2008	DL	CONFER, MEMOS REGARDING TRUST STRUCTURE AND DRAFTING, APA STRUCTURE AND DRAFTING, COLLABORATE REGARDING SAME REGARDING FORMS, REVISIONS, RIDERS, ETC (1.6)	1.60
12/24/2008	GR	BEGIN DRAFT MOTION TO APPROVE SALE AND BIDDING PROCEDURES	0.30
12/26/2008	DL	CONFER, MEMOS REGARDING DRAFTING ISSUES, STRUCTURE ISSUES IN TRUST AGREEMENT, ASSET PURCHASE AGREEMENT	1.40

12/27/2008	GR	DRAFT SALE MOTION, SALE NOTICE, BIDDING PROCEDURES AND CURE NOTICE; COMMUNICATIONS REGARDING SAME	5.30	
12/28/2008	DL	BEGIN REVIEW, REVISE DRAFT ASSET PURCHASE AGREEMENT, FOLLOW UP REGARDING BID PRO DOCUMENTS, CIRCULATE FINAL APA FOR BOARD COMMENT AND APPROVAL	2.30	
12/28/2008	GR	REVISE BIDDING PROCEDURES; BEGIN REVIEW FORM ASSET PURCHASE AGREEMENT	0.50	
12/31/2008	DL	PREPARE FOR, PARTICIPATE IN BOARD CALL, FOLLOW UP MEMOS, ETC REGARDING FILING, ETC, BEGIN TO REVISE BID DOCUMENTS, FOLLOW UP REGARDING ASSET PURCHASE AGREEMENT	1.60	
			SUB-TOTAL FEES:	35.00
				15,992.00

RATE SUMMARY

DANIEL LAMPERT	21.10 HOURS	485.00/HR	10,233.50
GRACE ROBSON	8.70 HOURS	375.00/HR	3,262.50
ARTHUR J. SPECTOR	5.20 HOURS	480.00/HR	2,496.00
TOTAL	35.00		

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	6,509.60
12/17/2008	PAYMENT	PMT CHK # 40745 FROM SCO GROUP	853.60
			SUB-TOTAL PAYMENTS: 7,363.20

FEE/EMPLOYMENT APPLICATION

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

			HOURS
12/9/2008	CC	WORKED ON FIFTEENTH MONTHLY FEE APPLICATION OF BSPA	0.50
12/10/2008	CC	PREPARED FIFTEENTH INTERIM MONTHLY FEE APPLICATION OF BSPA	1.00
12/11/2008	CC	WORKED ON FIFTEENTH MONTHLY FEE APPLICATION OF BSPA	0.50
12/12/2008	CC	FINALIZED FIFTEENTH MONTHLY FEE APPLICATION OF BSPA	0.50
12/12/2008	GR	COMMUNICATION WITH C. CRUZ REGARDING MONTHLY FEE STATEMENT	0.10
12/12/2008	GR	COMMUNICATION WITH TANNER REGARDING HEARING ON QUARTERLY FEE APPLICATION	0.10
12/15/2008	GR	COMMUNICATIONS WITH PROFESSIONALS	0.20

REGARDING FOURTH QUARTERLY FEE APPLICATION
AND HEARING THEREON

12/17/2008	CC	REVISED AND FINALIZED BSPA'S FIFTEENTH MONTHLY FEE APPLICATION	0.60	
12/18/2008	GR	REVIEW AND REVISE FIFTEENTH INTERIM FEE APPLICATION; EMAIL C. CRUZ AND L. OBERHOLZER REGARDING SAME	0.40	
12/29/2008	GR	CONTINUE TO REVISE MOTION TO EXPAND SCOPE OF RETENTION OF TANNER; EMAIL K. MAKOWSKI REGARDING SAME	0.40	
			SUB-TOTAL FEES:	4.30
				977.00

RATE SUMMARY

CARMEN CRUZ	3.10 HOURS	170.00/HR	527.00
GRACE ROBSON	1.20 HOURS	375.00/HR	450.00
TOTAL	4.30		

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	157.50
			SUB-TOTAL PAYMENTS: 157.50

CLAIMS ADMINISTRATION AND OBJECTION

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

			HOURS	
12/2/2008	GR	DRAFT CORRESPONDENCE TO STOCKHOLDERS WHO FILED RESPONSES; EMAIL K. MAKOWSKI REGARDING SAME	0.20	
12/10/2008	GR	COMMUNICATION WITH STOCKHOLDER (MAGEE) REGARDING OBJECTION TO CLAIM	0.10	
12/18/2008	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH K. NIELSEN RE TREATMENT OF UNSECURED CLAIMS; RECEIVE CORRESPONDENCE FROM G. ROBSON AND FROM J. ACHESON RE SAME	0.30	
12/29/2008	GR	CONTINUE CLAIMS ANALYSIS IN SUPPORT OF LIQUIDATION ANALYSIS AND COMMUNICATIONS WITH K. NIELSEN REGARDING SAME	2.00	
			SUB-TOTAL FEES:	2.60
				1,006.50

RATE SUMMARY

GRACE ROBSON	2.30 HOURS	375.00/HR	862.50
ARTHUR J. SPECTOR	0.30 HOURS	480.00/HR	144.00
TOTAL	2.60		

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	45.00
		SUB-TOTAL PAYMENTS:	45.00

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

			HOURS
12/1/2008	GR	CONFERENCE AND EMAIL D. MCBRIDE AND A. SPECTOR REGARDING TERMS OF PLAN	0.60
12/1/2008	AJS	TELEPHONE CALL FROM D. MCBRIDE AND REVIEW CORRESPONDENCE FROM R. TIBBITTS REGARDING DRAFTING AMENDED PLAN	0.10
12/1/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING OUTLINES OF PLAN	0.40
12/15/2008	AJS	TELEPHONE CONFERENCE WITH K.NIELSEN REGARDING POSSIBLE PLANS	0.30
12/16/2008	GR	COMMUNICATIONS WITH A. SPECTOR, D. LAMPERT AND K. MAKOWSKI REGARDING PLAN AND EXCLUSIVITY	0.10
12/16/2008	GR	CONFERENCE WITH CLIENT REGARDING PLAN	0.60
12/22/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE AND D. LAMPERT REGARDING PLAN ALTERNATIVES (0.3); EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING SAME	0.40
12/23/2008	DL	CONFER, MEMOS REGARDING NEW PLAN STRUCTURE REQUIRED DOCUMENTS, FORMS, ETC (.4); PREPARE FOR ALL HANDS CONFERENCE CALL REGARDING SAME (.4)	0.80
12/23/2008	GR	COMMUNICATIONS WITH CLIENT AND D. LAMPERT REGARDING POSSIBLE TERMS OF PLAN AND QUESTIONS RELATED THERETO	0.50
12/23/2008	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS, K. NIELSEN, D. LAMPERT, G. ROBSON REGARDING PLAN LANGUAGE AND PROJECTIONS; PREPARE CORRESPONDENCE IN RESPONSE	0.50
12/24/2008	DL	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL REGARDING PLAN STRUCTURE AND REQUIREMENTS, ETC	0.70
12/24/2008	GR	REVIEW COMMUNICATIONS REGARDING PLAN; CONFERENCE WITH TEAM REGARDING SAME	1.30
12/24/2008	AJS	CONFERENCE CALL WITH T. NORMAND, D. MCBRIDE, R. TIBBITTS, K. NIELSEN, G. ROBSON AND D. LAMPERT REGARDING PLAN; TELEPHONE CALL TO	1.40

		A. LEWIS	
12/26/2008	DL	RECEIVE, FORWARD AND BEGIN TO REVIEW DISCLOSURE STATEMENT AS REVISED BY SCO COMMENTS FOR NEW DEAL STRUCTURE	0.90
12/26/2008	AJS	REVIEW CORRESPONDENCE FROM SCO OFFICERS, D. LAMPERT, F. CAPLAN REGARDING PLAN, CORP. TRUST ISSUES, AND TAX ISSUES; REVISE DISCLOSURE STATEMENT	2.80
12/26/2008	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT; TELEPHONE CONFERENCE WITH A. LEWIS REGARDING EXTENSION OF EXCLUSIVITY	0.20
12/27/2008	DL	CONFER, MEMOS, BEGIN REVISIONS TO DISCLOSURE STATEMENT AND COLLABORATE WITH TAX TEAM RE NOL ISSUES, ETC	1.40
12/27/2008	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH D. LAMPERT, EXCHANGE EMAIL COMMUNICATIONS WITH R. TIBBITTS, TELECONFERENCE WITH D. MCBRIDE RE THOUGHTS ABOUT PLAN	0.40
12/27/2008	AJS	REVISE DISCLOSURE STATEMENT; TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING TRUST ISSUES	2.10
12/27/2008	AJS	EXCHANGE E-MAIL COMMUNICATIONS WITH R. TIBBITTS REGARDING EXCLUSIVITY AND SALE ISSUES	0.40
12/28/2008	PB	REVIEW COMMUNICATIONS REGARDING TRUST AGREEMENT; WORK ON DRAFT OF TRUST AGREEMENT; CONFER REGARDING SAME	3.80
12/28/2008	DL	RECEIVE AND BEGIN TO REVISE DRAFT OF TRUST AGREEMENT FOR PLAN STRUCTURE AND ISSUES, PREPARE FOR CONFERENCE CALL WITH SECURITIES COUNSEL REGARDING SUCH SAME	1.40
12/28/2008	GR	BEGIN REVIEW AND REVISE DISCLOSURE STATEMENT; COMMUNICATIONS WITH CLIENT, A. SPECTOR AND D. LAMPERT REGARDING SAME	1.50
12/28/2008	AJS	REVISE DISCLOSURE STATEMENT	1.50
12/29/2008	PB	TELEPHONE CONFERENCE WITH N. TAYLOR ET AL REGARDING PLAN STRUCTURE ISSUES; CONFER REGARDING SAME	0.70
12/29/2008	DL	BEGIN REVIEW OF TRUST AGREEMENT, CONFER WITH TAX TEAM, REORG TEAM, PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH DORSEY REPLACE SECURITIES AND RELATED ISSUES IN PLAN STRUCTURE, TRUST STRUCTURE, CONFER WITH CLIENT REPLACE NEW DIRECTIONS, REVIEW, REVISE ASSET PURCHASE AGREEMENT, FINALIZE AND SEND WITH COVER NOTE, BEGIN REVIEW OF	4.80

Date	Initials	Description	Hours
		DISCLOSURE STATEMENT, SEND MEMOS REPLACE SAME, ETC	
12/29/2008	IMM	PHONE CALL WITH GRACE ROBSON REGARDING RESEARCH	0.70
12/29/2008	IMM	PHONE CALL WTH ARTHUR SPECTOR AND GRACE ROBSON REGARDING PLAN	0.50
12/29/2008	GR	CONTINUE REVISE DISCLOSURE STATEMENT AND COMMUNICATIONS WITH A. SPECTOR, I. MARCUSHAMER, N. JOVANOVIH AND K. NIELSEN REGARDING SAME, TAX DISCLOSURES, CONFIRMATION ISSUES AND LIQUIDATION ANALYSIS (6.5); BEGIN REVISE PLAN (4.5)	11.00
12/29/2008	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING GRANTOR TRUST ISSUES (0.1); CONF. CALL WITH N. JOVANOVIH, S. POLISH AND K. SEVERSON REGARDING TAX ISSUES IN GRANTOR TRUST (0.3); TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING NOLS (0.1)	0.50
12/29/2008	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING TRUST PROVISIONS (0.3); OFFICE CONFERENCE WITH G. ROBSON AND TELEPHONE CONFERENCE WITH I. MARCUSHAMER REGARDING CONFIRMATION ISSUES (0.5); TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING CONFIRMATION AND TRUST PROVISION ISSUES (0.3)	1.10
12/29/2008	AJS	OFFICE CONFERENCE WITH N. JOVANOVIH REGARDING TAX IMPLICATIONS OF PLAN ON HOLDERS IN CLASS 4	0.20
12/29/2008	AJS	TELECONFERENCE WITH G. ROBSON REGARDING TIMING FOR PAYMENT OF CLAIMS	0.10
12/29/2008	AJS	REVISION OF DISCLOSURE STATEMENT AND PREPARE CORRESPONDENCE TO SCO ET AL. ASSIGNING TASKS	2.10
12/30/2008	DL	PREPARE FOR, PARTICIPATE IN BOARD MEETING REGARDING NEW PLAN (1.7), CONTINUE AND COMPLETE REVIEW AND REVISE DISCLOSURE STATEMENT, PLAN AND ASSET PURCHASE AGREEMENT, CONFER AND MEMOS WITH DEAL AND REORG TEAMS REGARDING SAME (4.8) ; FOLLOW UP CONFERENCES REGARDING NEXT STEPS AND DOCUMENTS, PREPARE FOR FINAL BOARD MEETING, (1.3)	7.80
12/30/2008	GR	BEGIN DRAFT NOTICE OF HEARING ON DISCLOSURE STATEMENT AND MOTION TO APPROVE SOLICITATION PROCEDURES (1.0); CALL WITH BOARD REGARDING PLAN (1.7); CONFERENCES WITH CLIENT, K. MAKOWSKI, N. JOVANOVIH AND	8.60

		A.SPECTOR REGARDING REVISIONS TO PLAN, DISCLOSURE STATEMENT (1.2); CONTINUE REVISE SAME AND CIRCULATE TO PARTIES (4.5); REVIEW AND REVISE MOTION TO EXTEND EXCLUSIVITY (.2)	
12/30/2008	AJS	ATTEND (TELEPHONICALLY) BOARD OF DIRECTORS MEETING TO DISCUSS PLAN WITH FOLLOW-UP CALL WITH MANAGEMENT	2.10
12/30/2008	AJS	REVISE DISCLOSURE STATEMENT AND REVISE PLAN	2.90
12/30/2008	AJS	TELEPHONE CONFERENCE WITH K. MAKOWSKI REGARDING MOTION FOR FURTHER EXTENSION OF EXCLUSIVITY	0.20
12/30/2008	AJS	REVIEW CORRESPONDENCE FROM A. LEWIS REGARDING EXTENSION REQUEST; TELEPHONE CALL TO R. LEVIN REGARDING SAME; REVIEW MOTION FOR EXTENSION	0.30
12/31/2008	GR	REVISE PLAN AND DISCLOSURE STATEMENT; CONFERENCES WITH A. SPECTOR, D. LAMPERT, N. JOVANOVIK AND CLIENT REGARDING SAME	5.50
12/31/2008	AJS	ATTEND (TELEPHONICALLY) BOARD OF DIRECTORS MEETING APPROVING FILING OF PLAN; REVIEW CORRESPONDENCE FROM R. LEVIN AND FROM A. LEWIS REGARDING EXTENSION OF EXCLUSIVITY; EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING DISCLOSURE STATEMENT EDITS	0.50
12/31/2008	AJS	OFFICE CONFERENCE WITH G. ROBSON AND DISCUSSION ABOUT SECTION 1124 (0.3); TELEPHONE CALLS AND EMAILS TO CLIENT MGMT FOLLOWED BY TELEPHONE CONFERENCE WITH MGMT REGARDING TIMING OF FILING PLAN (0.6)	0.90
12/31/2008	AJS	REVISE PLAN TO DEAL WITH CLASS 3 ISSUES AND COORDINATE WITH TEAM	1.00
SUB-TOTAL FEES:			75.60
			<u>32,625.50</u>

RATE SUMMARY

PHYLLIS BEAN	4.50 HOURS	410.00/HR	1,845.00
DANIEL LAMPERT	17.80 HOURS	485.00/HR	8,633.00
ISAAC M. MARCUSHAMER	1.20 HOURS	215.00/HR	258.00
GRACE ROBSON	29.70 HOURS	375.00/HR	11,137.50
ARTHUR J. SPECTOR	22.40 HOURS	480.00/HR	10,752.00
TOTAL	<u>75.60</u>		

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	4,416.05
-----------	---------	--------------------------------	----------

12/17/2008	PAYMENT	PMT CHK # 40745 FROM SCO GROUP	12,126.40
		SUB-TOTAL PAYMENTS:	<u>16,542.45</u>

TAXISSUES

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

HOURS

12/26/2008	DL	CONFER AND COLLABORATE WITH TAX TEAM ON NOL ISSUES AS AFFECTED BY THE TRUST AND PLAN STRUCTURE, DEAL STRUCTURE, ETC	0.70	
12/26/2008	SSP	REVIEW DAN LAMPERT EMAILS AND ANALYZE NOL ISSUES	1.50	
12/27/2008	AJS	REVIEW CORRESPONDENCE FROM D. LAMPERT AND N. TAYLOR REGARDING BOARD APPROVAL AND REVIEW CORRESPONDENCE FROM D. MCBRIDE AND D. LAMPERT REGARDING TAX ISSUES	0.20	
12/28/2008	SSP	REVIEW REVISED DISCLOSURE STATEMENT REGARDING TAX ISSUES AND CONFERENCE WITH NICK JOVANOVIH	3.00	
12/29/2008	NJ	REVIEW TAX ISSUES; REVIEW DISCLOSURE STATEMENT; VARIOUS TELEPHONE CONFERENCES REGARDING SAME; PREPARE TAX DISCLOSURE	7.50	
12/29/2008	SSP	REVIEW REVISED DISCLOSURE DRAFT AND NUMEROUS CONFERENCES REGARDING STRUCTURE FOR BANKRUPTCY PROCEEDINGS AND NOL ISSUES	6.50	
12/30/2008	NJ	REVIEW TAX ISSUES; REVIEW REVISED DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION; REVISE TAX DISCLOSURE; VARIOUS TELEPHONE CONFERENCES REGARDING SAME	7.30	
12/30/2008	SSP	REVIEW NEWLY REVISED DISCLOSURE STATEMENT, REVIEW TAX DISCLOSURE AND CONFERENCES WITH NICK JOVANOVIH	5.00	
12/31/2008	NJ	REVIEW VARIOUS EMAILS; REVIEW REVISED DISCLOSURE STATEMENT; REVISE TAX DISCLOSURE; SEND EMAIL REGARDING SAME; VARIOUS CONFERENCES REGARDING SAME	3.30	
12/31/2008	SSP	CONSIDER EMPLOYEE STOCK OPTION DISCLOSURE AND WORK ON CHANGES REFGARDING IMPAIRED CLASS 3 CREDITORS	2.00	
		SUB-TOTAL FEES:	37.00	<u>16,228.00</u>

RATE SUMMARY

NICK JOVANOVIH	18.10 HOURS	425.00/HR	7,692.50
DANIEL LAMPERT	0.70 HOURS	485.00/HR	339.50

SCO GROUP, INC

PAGE: 15

MATTER ID: 11994-0525

SHELDON S. POLISH	18.00 HOURS	450.00/HR	8,100.00
ARTHUR J. SPECTOR	0.20 HOURS	480.00/HR	96.00
TOTAL	<u>37.00</u>		

LITIGATION CONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 12/31/2008

			HOURS	
12/15/2008	GR	REVIEW PROPOSED REVISIONS TO STIPULATION FROM COUNSEL FOR NOVELL AND COMMUNICATE WITH A. SPECTOR REGARDING SAME	0.10	
12/19/2008	GR	COMMUNICATIONS WITH COUNSEL FOR NOVELL, A. SPECTOR AND K. MAKOWSKI REGARDING STIPULATION, ORDER AND CERTIFICATION OF COUNSEL REGARDING CONSTRUCTIVE TRUST MOTION (.3); REVISE SAME AND EMAIL TO K. MAKOWSKI (.3)	0.60	
12/23/2008	GR	COMMUNICATIONS WITH K. MAKOWSKI REGARDING STIPULATION WITH NOVELL	0.20	
12/29/2008	AJS	REVIEW SCO'S MOTION TO STAY TAXATION OF COSTS	0.10	
		SUB-TOTAL FEES:	1.00	<u>385.50</u>

RATE SUMMARY

GRACE ROBSON	0.90 HOURS	375.00/HR	337.50
ARTHUR J. SPECTOR	0.10 HOURS	480.00/HR	48.00
TOTAL	<u>1.00</u>		

PAYMENTS

12/8/2008	PAYMENT	PMT CHK # 40719 FROM SCO GROUP	27.60
		SUB-TOTAL PAYMENTS:	<u>27.60</u>

RELIEF FROM STAY PROCEEDING/ADEQUATE PROTECTION

MATTER ID: 11994-0528

PAYMENTS

12/17/2008	PAYMENT	PMT CHK # 40745 FROM SCO GROUP	276.10
		SUB-TOTAL PAYMENTS:	<u>276.10</u>

SCO GROUP, INC

PAGE: 16
MATTER ID: 11994-0528

TOTAL CURRENT BILLING:	68,614.96
PREVIOUS BALANCE DUE:	196,787.40
	<hr/>
	265,402.36

TOTAL PAYMENTS:	276.10
-----------------	--------

TOTAL NOW DUE:	<hr/>
	237,309.61

PAYMENT DUE UPON RECEIPT. PLEASE NOTE ACCOUNT NUMBER ON CHECK.