

April 20, 2004

Via Facsimile

Peter Ligh
Cravath Swaine & Moore LLP
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019

Re: The SCO Group v. IBM

Dear Peter:

I received your letter dated April 19, 2004, in which you enclosed some of the contact information for the witnesses listed by IBM in its Answers to Interrogatories. You, however, attempt to justify not providing contact information for many of the witnesses I requested because they were not listed on attachments B through E. This is not a valid justification for refusing to provide such information.

Please be advised that these folks are identified by IBM as witnesses from whom IBM has provided documents. It is incongruous to provide documents from persons but then claim such persons are not witnesses in the case merely because IBM has failed to list them on Attachments B through E (although they clearly should be listed on attachments B through E).

Please let me know if you are willing to provide this information or whether we need to pursue this matter further with the Court.

Very truly yours,


Mark E. Heise

MJH/vb

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