EXHIBIT B

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The SCO GROUP, INC., et al.,
Summary of Hours Incurred by Category
April 1, 2008 through April 30, 2008

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

	Time Category	Hours	Fees
C-1	Court Hearings and Committee Meetings	3.1	$ 2,077.00
C-2	Employment/Fee Applications	4.6	690.00
C-3	Meetings and Conference calls with Debtor's Representatives and Debtor's Counsel	13.0	8,710.00
C-4	Merger/Acquisition/Divestiture Analysis	34.6	23,161.00
	Subtotal	55.3	34,638.00
	Voluntary Reduction		(3,463.80)
Total Hours and Fees Requested		**55.3**	**$ 31,174.20**