

Exhibit A

BERGER SINGERMAN, PA

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

Statement as of March 31, 2009

Statement No. 63063

THE SCO GROUP, INC
RYAN TIBBITTS GENERAL COUNSEL
355 SOUTH 520 WEST
SUITE 250
LINDON, UTAH 84042

RESTRUCTURING MATTER

Current Fees: 0.00
Current Expenses: 2,790.92

CASE ADMINISTRATION

Current Fees: 397.50
Current Expenses: 0.00

BUSINESS OPERATIONS

Current Fees: 2,400.00
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: 43,477.00
Current Expenses: 0.00

FINANCING

Current Fees: 0.00
Current Expenses: 0.00

FEE/EMPLOYMENT APPLICATION

Current Fees: 1,338.50
Current Expenses: 0.00

CLAIMS ADMINISTRATION AND OBJECTION

Current Fees: 5,701.50
Current Expenses: 0.00

CLAIMS PREPARATION AND DOCUMENTATION

Current Fees: 0.00
Current Expenses: 0.00

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Current Fees: 50.00
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: 18,855.00
Current Expenses: 0.00

TAX ISSUES

Current Fees: 0.00
Current Expenses: 0.00

LITIGATION CONSULTING

Current Fees: 500.00
Current Expenses: 0.00

RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees:	0.00
Current Expenses:	0.00
Total Current Billing:	<u>75,510.42</u>
Previous Balance Due:	576,176.33
Payments:	365,003.40
Total Now Due:	<u>286,683.35</u>

THE 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

THE SCO GROUP, INC
RYAN TIBBITTS GENERAL COUNSEL
355 SOUTH 520 WEST
SUITE 250
LINDON, UTAH 84042
RESTRUCTURING MATTER

INVOICE DATE: 4/13/2009
INVOICE NO. 63063

MATTER ID: 11994-0001

EXPENSES

2/20/2009	CONFERENCE CALLS	1.00	28.60
2/20/2009	CONFERENCE CALLS	1.00	11.57
2/22/2009	CONFERENCE CALLS	1.00	19.45
2/23/2009	CONFERENCE CALLS	1.00	8.68

CONFERENCE CALLS 68.30

2/18/2009	FEDERAL EXPRESS CHARGES	1.00	51.91
-----------	-------------------------	------	-------

FEDERAL EXPRESS CHARGES 51.91

3/9/2009	LEXIS RESEARCH	1.00	12.99
3/19/2009	LEXIS RESEARCH	1.00	2.04

LEXIS RESEARCH 15.03

3/4/2009	TELEPHONE:916462822536	1.00	1.39
3/4/2009	TELEPHONE:918013091934	1.00	1.39
3/4/2009	TELEPHONE:918016417222	1.00	1.39
3/4/2009	TELEPHONE:916462822536	1.00	5.56
3/6/2009	TELEPHONE:913027786417	1.00	18.07
3/6/2009	TELEPHONE:918019325408	1.00	1.39
3/6/2009	TELEPHONE:913027786407	1.00	2.78
3/9/2009	TELEPHONE:912124741978	1.00	29.19
3/9/2009	TELEPHONE:918013683358	1.00	1.39
3/9/2009	TELEPHONE:914152687232	1.00	16.68

3/13/2009	TELEPHONE:912125412111	1.00	1.39
3/13/2009	TELEPHONE:918016417222	1.00	11.12
3/18/2009	TELEPHONE:918016417222	1.00	15.29
3/19/2009	TELEPHONE:913027786407	1.00	15.29
3/19/2009	TELEPHONE:918016417222	1.00	6.95
3/24/2009	TELEPHONE:913026524100	1.00	1.39
3/25/2009	TELEPHONE:917329913579	1.00	2.78
3/27/2009	TELEPHONE:916464835534	1.00	2.78

LONG DISTANCE TELEPHONE**136.22**

3/30/2009	3/30 11994-0001 DINNER AT AIRPORTS	1.00	9.81
-----------	------------------------------------	------	------

WORKING MEALS**9.81**

2/28/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	0.40
2/28/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	92.72

PACER / COMPUTER SEARCH OF COURT**93.12**

3/4/2009	PHOTOCOPIES	17.00	1.70
3/4/2009	PHOTOCOPIES	17.00	1.70
3/5/2009	PHOTOCOPIES	7.00	0.70
3/5/2009	PHOTOCOPIES	15.00	1.50
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	66.00	6.60
3/5/2009	PHOTOCOPIES	23.00	2.30
3/5/2009	PHOTOCOPIES	23.00	2.30
3/5/2009	PHOTOCOPIES	10.00	1.00
3/5/2009	PHOTOCOPIES	7.00	0.70
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	26.00	2.60
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	60.00	6.00
3/6/2009	PHOTOCOPIES	219.00	21.90
3/6/2009	PHOTOCOPIES	219.00	21.90
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	60.00	6.00
3/6/2009	PHOTOCOPIES	280.00	28.00

3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/9/2009	PHOTOCOPIES	10.00	1.00
3/9/2009	PHOTOCOPIES	11.00	1.10
3/9/2009	PHOTOCOPIES	22.00	2.20
3/9/2009	PHOTOCOPIES	12.00	1.20
3/9/2009	PHOTOCOPIES	12.00	1.20
3/9/2009	PHOTOCOPIES	9.00	0.90
3/10/2009	PHOTOCOPIES	17.00	1.70
3/11/2009	PHOTOCOPIES	34.00	3.40
3/11/2009	PHOTOCOPIES	36.00	3.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	12.00	1.20
3/11/2009	PHOTOCOPIES	19.00	1.90
3/11/2009	PHOTOCOPIES	44.00	4.40
3/11/2009	PHOTOCOPIES	16.00	1.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	18.00	1.80
3/11/2009	PHOTOCOPIES	15.00	1.50
3/11/2009	PHOTOCOPIES	17.00	1.70
3/11/2009	PHOTOCOPIES	23.00	2.30
3/11/2009	PHOTOCOPIES	13.00	1.30
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	11.00	1.10
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	10.00	1.00
3/11/2009	PHOTOCOPIES	49.00	4.90
3/11/2009	PHOTOCOPIES	6.00	0.60
3/11/2009	PHOTOCOPIES	27.00	2.70
3/11/2009	PHOTOCOPIES	20.00	2.00
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	34.00	3.40
3/11/2009	PHOTOCOPIES	74.00	7.40
3/11/2009	PHOTOCOPIES	22.00	2.20
3/11/2009	PHOTOCOPIES	16.00	1.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	9.00	0.90
3/11/2009	PHOTOCOPIES	34.00	3.40
3/13/2009	PHOTOCOPIES	15.00	1.50
3/19/2009	PHOTOCOPIES	6.00	0.60
3/19/2009	PHOTOCOPIES	23.00	2.30
3/20/2009	PHOTOCOPIES	15.00	1.50
3/20/2009	PHOTOCOPIES	18.00	1.80
3/20/2009	PHOTOCOPIES	15.00	1.50
3/25/2009	PHOTOCOPIES	18.00	1.80

3/25/2009	PHOTOCOPIES	15.00	1.50
3/27/2009	PHOTOCOPIES	7.00	0.70
3/27/2009	PHOTOCOPIES	17.00	1.70
3/27/2009	PHOTOCOPIES	36.00	3.60
3/27/2009	PHOTOCOPIES	52.00	5.20
3/27/2009	PHOTOCOPIES	14.00	1.40
3/27/2009	PHOTOCOPIES	15.00	1.50
3/27/2009	PHOTOCOPIES	17.00	1.70
3/31/2009	PHOTOCOPIES	6.00	0.60

PHOTOCOPIES 375.00

2/11/2009	TRAVEL - AIRFARE-2/11 TRAVEL AGENCY SERVICE-DOUGLAS BATES	1.00	35.00
2/18/2009	2/18 11994-0001 AMERICAN AIRLINES-LUGGAGE FEE	1.00	7.50
2/18/2009	2/18 11994-0001 AMERICAN AIRLINES- FLL-DEN	1.00	57.50
2/19/2009	2/19 11994-0001 SOUTHWEST AIRLINES - DEN-SLC	1.00	34.75
2/24/2009	2/24 11994-0001 DELTA AIRLINES-LUGGAGE FEE	1.00	7.50
2/24/2009	2/24 11994-0001 DELTA AIRLINES - SLC-FLL	1.00	185.80
3/30/2009	3/30 11994-0001 TRAVEL-DELTA AIRLINES-PHL TO FLL	1.00	175.20
3/30/2009	3/30 11994-0001 TRAVEL-US AIRWAYS-FLL TO PHL TO ATTEND SCO HEARING IN DELAWARE	1.00	539.60

TRAVEL - AIRFARE 1,042.85

2/19/2009	TRAVEL- LODGING- 2/19 -HAMPTON INN, UREM, UT	1.00	120.18
3/30/2009	3/30 11994-0001 PHILADELPHIA AIRPORT MARRIOTT HOTEL	1.00	206.21

TRAVEL - LODGING 326.39

3/30/2009	TRAVEL - AUTO-3/30-B'S CAR SERVICE-ROUND TRIP TRANSPORTATION FOR 3 - PHILLY,PA & WILMINGTON, DE	1.00	250.00
-----------	---	------	--------

TRAVEL - AUTO 250.00

3/31/2009	DATABASE SEARCH/ WESTLAW	1.00	422.29
-----------	--------------------------	------	--------

DATABASE SEARCH/ WESTLAW

422.29

SUB-TOTAL 2,790.92

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,271.55
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	265.80
SUB-TOTAL PAYMENTS:			<u>2,537.35</u>

CASE ADMINISTRATION

MATTER ID: 11994-0501

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/3/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH A. LEWIS REGARDING STATUS OF UPCOMING HEARINGS	0.10	
3/27/2009	CC	UPDATED BINDER FOR HEARINGS ON 3/30/09	1.00	
3/27/2009	AJS	TELEPHONE CONFERENCE WITH J. MCMAHON	0.10	
3/27/2009	BY	PREPARE BINDERS FOR MARCH 30, 2009 HEARINGS	1.50	
SUB-TOTAL FEES:			2.70	<u>397.50</u>

RATE SUMMARY

CARMENCRUZ	1.00 HOURS	185.00/HR	185.00
ARTHUR J. SPECTOR	0.20 HOURS	500.00/HR	100.00
BARBARA YGLESIA	1.50 HOURS	75.00/HR	112.50
TOTAL	<u>2.70</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,276.80
6/30/2008	PAYMENT	PAYMENT CHK # 40308	307.10
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	404.40
SUB-TOTAL PAYMENTS:			<u>2,988.30</u>

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/3/2009	AJS	BEGIN REVIEW AND REVISION OF 10Q AND EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN REGARDING SAME	1.00
3/4/2009	AJS	CONTINUE EDITING 10Q	1.40

3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN REGARDING 10Q	0.10	
3/16/2009	AJS	REVIEW 10-Q	1.20	
3/17/2009	AJS	PREPARE CORRESPONDENCE TO K. NIELSEN AND D. LAMPERT REGARDING 10-Q	0.20	
3/27/2009	AJS	ATTEND BOARD OF DIRECTORS MEETING (VIA TELEPHONE)	0.90	
		SUB-TOTAL FEES:	4.80	<u>2,400.00</u>

RATE SUMMARY

ARTHUR J. SPECTOR	4.80 HOURS	500.00/HR	2,400.00
	TOTAL	<u>4.80</u>	

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,605.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	446.50
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	1,268.00
		SUB-TOTAL PAYMENTS:	<u>4,319.70</u>

ASSET DISPOSITION/PRESERVATION

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

			HOURS
3/1/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING STATUS AND DEVELOPMENTS, DRAFT REVISIONS TO APA PER COMMENTS, CONFER WITH CLIENT, MEMOS REGARDING EXCLUDED PATENTS, DEPOSIT, AND OTHER ISSUES, ETC	1.30
3/2/2009	PB	WORK ON REVISIONS TO APA AGREEMENT; NUMEROUS COMMUNICATIONS REGARDING SAME	1.90
3/2/2009	DL	WORK ON REVISIONS TO AGREEMENT PER CLIENT COMMENTS, REORG TEAM COMMENTS, ASSIST IN FINALIZING CONTRACT, FOLLOW UP MEMOS AND RESPONSES, HELP PREPARE CONTRACT TO SEND TO PROPOSED PURCHASER	2.20
3/2/2009	AJS	REVIEW AND REVISE ASSET PURCHASE AGREEMENT; REVIEW J. HUNSAKER'S REVISIONS; EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT REGARDING ASSET PURCHASE AGREEMENT REVISIONS; TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING TIMING OF SALE HEARING; VARIOUS TELEPHONE CALLS WITH D. LAMPERT AND P. BEAN REGARDING SAME; REVIEW CORRESPONDENCE FROM R. TIBBITTS AND D.	2.00

LAMPERT REGARDING SCHEDULES AND EXHIBITS

3/3/2009	PB	WORK ON LIST OF SCHEDULES AND DESCRIPTIONS; FURTHER REVISIONS TO PURCHASE/SALE AGREEMENT; COMMUNICATIONS REGARDING SAME	1.80
3/4/2009	DL	MEMOS, CONFER REGARDING COMMENTS FROM PROPOSED PURCHASER ON SALE/PLAN STRUCTURE, DRAFT, REVISE AND SEND MEMOS REGARDING SAME AND FOLLOW UP CONFER WITH CLIENT REGARDING ALTERNATIVES AND BEST APPROACHES, ISSUES REGARDING ENGAGEMENT OF INVESTMENT BANKER, BREAK UP FEES, ETC; REVIEW DETAILED DEAL SIDE COMMENTS TO ASSET PURCHASE AGREEMENT, GENERATE CLEAN COPY IN WORD FOR CLIENT REVIEW, AND DRAFT, REVISE, FINALIZE AND SEND MEMO OF COMMENTS REGARDING NEW ISSUES RAISED IN MARK UP; REVIEW CLIENT MEMO OF DEAL POINTS AND SEND QUESTIONS, FOLLOW UP, DRAFT REVISIONS TO MEMO TO DEAL PARTNER, FINALIZE AND SEND TO CLIENT TO FORWARD TO PROPOSED PURCHASER; CONFER, COORDINATE REGARDING PROVISIONS FOR NEW PLAN, PAYMENT TO GENERAL UNSECURED CREDITORS IN CLASS, FOLLOW UP WITH CLIENT REGARDING LIQUIDATION ANALYSIS ON OLD SCO ASSETS, REVIEW DRAFT AND CONFER REGARDING SAME, FOLLOW UP WITH CLIENT REGARDING ANALYSIS	4.10
3/4/2009	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT AND EXCHANGE E-MAIL CORRESPONDENCE WITH HIM AND WITH CLIENT REPRESENTATIVES REGARDING NEGOTIATION WITH PROSPECTIVE STALKING HORSE	1.20
3/5/2009	PB	REVIEW COMMUNICATIONS; REVISE EXHIBIT AND SCHEDULE LIST	0.40
3/5/2009	DL	FOLLOW UP MEMOS REGARDING RESPONSE FROM PROPOSED PURCHASER TO DEAL TERMS, CONFER WITH CLIENT REGARDING RESPONSE, TIMING, NEXT STEPS, ETC; REVIEW LIQUIDATION ANALYSIS AND MEMOS REGARDING PLAN STRUCTURE, FOLLOW UP REGARDING ISSUES PERTAINING TO UNSECURED TRADE CREDITOR CLASS, ETC; CONFER, MEMOS AND COORDINATE REGARDING ISSUES OF DISCLOSURE SCHEDULES, AND OBTAIN AND FORWARD PREVIOUS VERSIONS OF SAME; REVIEW AND RESPOND TO MEMO REGARDING INTEREST ON CERTAIN CLAIMS	2.70
3/6/2009	JA	PREPARE BINDER WITH THE APA FROM THE YORK DEAL AND ALL SCHEDULES	2.00
3/6/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING DEVELOPMENTS ON TRANSACTION, CONFER WITH REORG TEAM, CLIENT, MEMOS REGARDING	0.80

		GENERATING RESPONSE FROM PROPOSED PURCHASER AND DEVELOPING PLAN B IF RESPONSE IS FURTHER DELAYED, ETC	
3/6/2009	AJS	TELEPHONE CALL TO AND TELEPHONE CONFERENCE WITH K. MAKOWSKI REGARDING SALE HEARING; 2 TELEPHONE CALLS FROM AND TELEPHONE CONFERENCE WITH A. LEWIS REGARDING SAME; EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING SALE MATTERS	0.70
3/7/2009	AJS	PREPARE CORRESPONDENCE TO A. LEWIS	0.10
3/9/2009	DL	CONFER, MEMOS REGARDING STATUS AND PROGRESS ON DEAL FRONT, ALTERNATIVES AND NEXT STEPS, ETC; REVIEW AND REVISE CONTRACT AND CONFER, MEMOS REGARDING DEAL TERMS AND REVISIONS, MEMOS REGARDING CAPITALIZATION PROVISIONS AND REASONS FOR INCLUSION, ISSUES REGARDING PATENTS; MEMOS REGARDING DEFINITIONS OF ASSETS AND BUSINESS LINES, REVIEW AND REVISE EXHIBIT TO CONTRACT PER COMMENTS FROM CLIENT; REVIEW COMMENTS TO CONTRACT AND MEMOS REGARDING ABILITY TO CLOSE, ENTITIES LIABLE, FOLLOW UP, ETC; FINAL REVISIONS TO CONTRACT AND SEND WITH COVER NOTES REGARDING ISSUES AND NEXT STEPS, ETC	4.20
3/9/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH A. LEWIS REGARDING SALE MOTION	0.20
3/9/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. HUNSAKER AND OTHER CLIENT REPRESENTATIVES REGARDING SALE ISSUES	0.60
3/10/2009	DL	FOLLOW UP REGARDING CONTRACT AND NEXT STEPS, MEMOS AND CONFER WITH CLIENT AND REORG TEAM; CONFER AND COORDINATE REGARDING POTENTIAL DEAL AND BANKRUPTCY COUNSEL FOR PROPOSED PARTY; FOLLOW UP AND MEMOS REGARDING APPROACH TO TRANSACTION DOCUMENTS; FOLLOW UP REGARDING CONFLICT SEARCH ISSUES; CONFER WITH COUNSEL AND MEMOS REGARDING SECOND FIRM, FOLLOW UP REGARDING SAME AND REGARDING TIMELINE, ISSUES, ETC	1.60
3/10/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES, P. SINGERMAN AND D. LAMPERT REGARDING PROGRESS ON ASSET PURCHASE AGREEMENT; TELEPHONE CALL TO P. GILHULY	0.90

3/11/2009	DL	REVIEW SCHEDULES TO APA AND FORMER YORK DEAL, DRAFT AND SEND MEMOS REGARDING SAME; CONFER WITH CLIENT AND REORGANIZATION TEAM REGARDING NEXT STEPS AND ALTERNATIVES, REVIEW ASSET PROCEEDS TABLE REGARDING SAME, ETC	2.40
3/11/2009	AJS	REVIEW CORRESPONDENCE REGARDING SALE PROGRESS	0.20
3/12/2009	DL	PREPARE FOR, CONFER WITH PLAN SPONSOR; CONFER REGARDING PLAN PROCESS AND ALTERNATIVE STRUCTURES, ETC; MEMOS TO CLIENT REGARDING SAME, ETC	2.70
3/12/2009	AJS	CONFERENCE CALL WITH D. LAMPERT AND CLIENT REPRESENTATIVES(0.5); CONFERENCE CALL WITH D. LAMPERT AND, FOR BUYER: L. GOTTESMAN, M. MCMAHON, T. NEWELL AND A. PEARCE (0.9); REVIEW CORRESPONDENCE FROM D. LAMPERT AND CLIENT REPRESENTATIVES REGARDING TIMING ISSUES (0.3)	1.70
3/13/2009	DL	CONFER, MEMOS WITH CLIENT, DEAL PARTNER, ETC REGARDING DEVELOPMENTS, ALTERNATIVES, ETC	1.70
3/16/2009	DL	MEMOS AND RESPONSES REGARDING STATUS OF DEALS AND NEXT STEPS TO ADVANCE, STRUCTURES MOST LIKELY TO SOLVE THE BANKRUPTCY ISSUES, ALTERNATIVES FOR ACTION, NEXT STEPS IN THE BANKRUPTCY CASE; MEMOS REGARDING TIMELINE TO APPELLATE RULING; CONFER WITH CLIENT REGARDING NEXT STEPS, PROGRESS, ETC; MEMOS REGARDING COMMUNICATIONS FROM POTENTIAL DEAL PARTNERS AND RESPONSES, NEXT STEPS, ETC	1.60
3/17/2009	DL	COORDINATE FOR CALL WITH DEAL PARTNER AND COUNSEL, PARTICIPATE IN COMMENCEMENT OF THAT CALL, CONFER AND MEMOS REGARDING STATUS AND NEXT STEPS, ETC; MEMOS REGARDING ALTERNATIVES, COMPETING PROPOSALS, REVIEW AND COMMENT UPON EXCLUSIVITY AGREEMENT	1.20
3/17/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING CONFERENCE CALL WITH ONE BIDDER AND REVIEW PROPOSAL BY SECOND BIDDER AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT ABOUT ITS TERMS	0.70
3/17/2009	AJS	BRIEFLY ATTEND CONFERENCE CALL ON PROPOSED PURCHASE	0.10
3/18/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING DEAL PARTNERS, NEXT STEPS, ETC	0.50
3/18/2009	AJS	REVIEW CORRESPONDENCE FROM CLIENT	0.20

REPRESENTATIVES REGARDING PROGRESS OF DEAL TALKS			
3/19/2009	AJS	TELEPHONE CALL FROM AND TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING DEAL TERMS WITH SECOND SUITOR AND REVIEW CORRESPONDENCE FROM J. HUNSAKER, R. TIBBITTS, J. HUNSAKER, D. MCBRIDE AND D. LAMPERT REGARDING THIRD SUITOR	0.50
3/20/2009	DL	PARTICIPATE IN CONFERENCE CALL REGARDING PLAN PROPOSAL, CONFER WITH COUNSEL AND REVIEW, FORWARD MATERIALS REGARDING SAME, COORDINATE FOR DOCUMENTS AND INFORMATION NEEDED, MEMOS REGARDING CURE COSTS AND PROCESS TO RESOLVE SAME	2.20
3/21/2009	DL	CONFER WITH D. MCBRIDE, MEMOS AND FOLLOW UP WITH POTENTIAL DEAL PARTNER	0.50
3/22/2009	DL	REVIEW AND RESPOND TO MEMOS FROM POTENTIAL PURCHASER, CLIENT REGARDING SCHEDULES AND EXCLUDED ASSETS IN CONTRACT NEGOTIATIONS; COORDINATE FOR CONFERENCE REGARDING SAME, ETC	0.80
3/22/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT, P. BEAN AND CLIENT REPRESENTATIVES (NUMEROUS E-MAILS) REGARDING APA	0.20
3/23/2009	PB	CONFER REGARDING SCHEDULES TO PURCHASE/SALE AGREEMENT; TELEPHONE CONFERENCE WITH B. BRODERICK, J. HUNSAKER, A. NAGEL, K. NIELSEN, D. LAMPERT REGARDING SCHEDULES; REVIEW YORK SCHEDULES AND COMPARISON REGARDING SNCP SCHEDULES	1.90
3/23/2009	DL	CONFER, MEMOS, COORDINATE REGARDING SCHEDULES TO CONTRACT, CONFER REGARDING ISSUES IN UPDATING SCHEDULES FOR PASSAGE OF TIME AND NEW CONTRACT FORMS, FOLLOW UP AND PREPARE FOR, PARTICIPATE IN CONFERENCE CALL REGARDING SAME; MEMOS REGARDING UPDATES AND NEXT STEPS IN DEAL NEGOTIATIONS; COORDINATE, MEMOS AND CONFER WITH TRANSACTIONAL COUNSEL TO PROPOSED PURCHASER, MEMOS REGARDING ISSUES RAISED, FORWARD CURRENT DRAFT APA TO FOCUS DISCUSSIONS AND NEGOTIATIONS	2.70
3/23/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH D. LAMPERT AND P. BEAN REGARDING ASSET PURCHASE AGREEMENT; REVIEW CORRESPONDENCE FROM CLIENT REPRESENTATIVES REGARDING TALKS WITH PURCHASER	0.40

3/24/2009	PB	ORGANIZATION OF SCHEDULES; PREPARATION OF NOTATED SCHEDULE LIST; COMMUNICATIONS REGARDING SAME	2.60
3/24/2009	DL	CONFER WITH PROPOSED PURCHASER'S BANKRUPTCY COUNSEL AND MEMOS REGARDING SAME; FOLLOW UP REGARDING SCHEDULES ISSUES AND REVIEW, DISCUSS ISSUES IN MEMO REGARDING DISCLOSURE SCHEDULES; HELP FINALIZE PRESENTATION AND SEND TO CLIENT, CONFER, MEMOS REGARDING FOLLOW UP MATERIALS TO COMPLETE PROJECT; FOLLOW UP CONFERENCE WITH BANKRUPTCY COUNSEL, OBTAIN, FORWARD AND INITIAL REVIEW OF TERM SHEET, MEMOS REGARDING SAME, ETC	3.80
3/25/2009	PB	COMMUNICATIONS AND TELEPHONE CONFERENCES REGARDING SCHEDULES TO PURCHASE/SALE AGREEMENT	1.40
3/25/2009	DL	REVIEW AND COMPILE COMMENTS TO TERM SHEET FROM PROPOSED PURCHASER; PREPARE FOR AND PARTICIPATE IN CLIENT CONFERENCE CALL, CONFER WITH REORG TEAM REGARDING ISSUES AND SEND MEMO TO CLIENT REGARDING ISSUES IN PROPOSED PURCHASER PLAN, COORDINATE FOR CONFERENCE CALL WITH CLIENT AND REORG TEAM, FOLLOW UP CONFERENCE CALL WITH CLIENT AND REORG TEAM, FOLLOW UP WITH BANKRUPTCY LAWYER, ETC; MEMOS AND CONFER TO ADVANCE DEALS	4.80
3/26/2009	PB	COMMUNICATIONS REGARDING SCHEDULES TO PURCHASE AND SALE AGREEMENT FROM SNCP DEAL	0.50
3/26/2009	DL	MEMOS, REPLIES REGARDING TERM SHEET FROM SUITOR; CONFIRM INSTRUCTIONS TO REVISE, BEGIN TO REVIEW OTHER FORMS FOR MISSING ITEMS, COMPILE COMMENTS, CHANGES TO TERM SHEET, DRAFT RIDERS AND REVISIONS, FINALIZE NEW DRAFT TERM SHEET AND SEND AROUND TO ALL WITH COVER NOTE; CONFER WITH REORG TEAM REGARDING BANKRUPTCY ISSUES IN TERM SHEET, REVIEW COMMENTS AND CHANGES, CONFER AND COORDINATE REGARDING RESPONSE, COMPILE REVISIONS AND RIDERS AND FINALIZE DRAFT, SEND TO CLIENT TO FORWARD TO PROPOSED PURCHASER, FOLLOW UP, MEMOS REGARDING RELATED AGREEMENT, CONFER REGARDING SAME, COMPILE COMMENTS AND DRAFT, REVISE AND SEND SUCCESSIVE DRAFTS OF SAME, FOLLOW UP, ETC; MEMOS REGARDING DEVELOPMENTS, NEXT STEPS, ETC	6.60

3/26/2009	AJS	REVIEW FINAL TERM SHEET AND REVIEW MULTIPLE E-MAILS REGARDING SAME	0.70
3/27/2009	DL	CONFER, MEMOS WITH CLIENT AND REORG TEAM, COORDINATE REGARDING STATUS AND STEPS WITH PROPOSED DEALS, UPCOMING HEARING IN BANKRUPTCY COURT, PREPARE FOR AND PARTICIPATE IN BOARD OF DIRECTORS MEETING, FOLLOW UP, ETC	2.20
3/27/2009	AJS	REVIEW NUMEROUS EMAILS FROM CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING STATUS OF NEGOTIATIONS	0.60
3/28/2009	DL	MEMOS REGARDING DEAL DEVELOPMENTS, COMMUNICATIONS FROM POTENTIAL DEAL PARTNERS, DRAFT RESPONSES, COMMENTS, SEND TO CLIENT AND REORGANIZATION TEAM, FOLLOW UP, ETC; REVIEW NEW TERM SHEET REVISIONS AND BEGIN TO DRAFT COMMENTS, REVISIONS AND COVER NOTE	3.20
3/28/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING VARIOUS MATTERS PERTAINING TO THE SALE COMPETITION	0.30
3/29/2009	DL	COMPLETE REVISIONS TO TERM SHEET AND SEND TO CLIENT AND REORGANIZATION TEAM WITH MEMO OF COMMENTS, ETC; REVIEW AND RESPOND TO NEW TERM SHEETS, LETTERS AND MEMOS FROM CLIENT AND POTENTIAL DEAL PARTNERS, FOLLOW UP AND DRAFT, REVISE, FINALIZE AND SEND RESPONSES TO NEW PROPOSED TERMS AND ISSUES, ETC; COORDINATE FOR CONFERENCE CALLS AND PREPARE FOR SAME	4.90
3/29/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH CLIENT REPRESENTATIVES RE LETTERS OF INTENT AND TERM SHEET REVISIONS BY 2 SUITORS	0.60
3/30/2009	DL	PREPARE FOR, PARTICIPATE IN CONFERENCE CALLS REGARDING DEAL PROPOSALS, NEXT STEPS AND PROCEEDINGS IN DELAWARE; ASSIST IN NEGOTIATIONS, STRATEGY FOR HEARING VIZ PENDING DEALS, BEGIN TO REVISE TERM SHEET AND MEMOS REGARDING AWAITING RESULTS IN DELAWARE, MEMOS AND RESPONSES REGARDING DELAWARE PROCEEDINGS AND RESULTS, ETC	3.30
3/31/2009	DL	CONFER, MEMOS REGARDING DEVELOPMENTS IN DELAWARE, ISSUES IN TERM SHEET, BEGIN TO DRAFT REVISIONS PER RESULTS IN DELAWARE AND CLIENT DIRECTIONS, ETC	2.20

SUB-TOTAL FEES: 88.60

43,477.00

RATE SUMMARY

JESSICA ALVAREZ	2.00 HOURS	135.00/HR	270.00
PHYLLIS BEAN	10.50 HOURS	430.00/HR	4,515.00
DANIEL LAMPERT	64.20 HOURS	510.00/HR	32,742.00
ARTHUR J. SPECTOR	11.90 HOURS	500.00/HR	5,950.00
TOTAL	88.60		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	140,031.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	24,958.60
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	5,369.20
		SUB-TOTAL PAYMENTS:	<u>170,359.00</u>

FINANCING

PAYMENTS

3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	80.00
		SUB-TOTAL PAYMENTS:	<u>80.00</u>

FEE/EMPLOYMENT APPLICATION

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

			HOURS
3/3/2009	DB	MEMOS TO AND FROM KENT BOWMAN REGARDING PAYMENT OF FEES AND POST PETITION RETAINER	0.20
3/3/2009	AJS	REVIEW CORRESPONDENCE FROM K. BOWMAN AND REVIEW CORRESPONDENCE FROM D. BATES REGARDING RETAINER	0.10
3/5/2009	CC	PREPARED EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.00
3/9/2009	DB	FOLLOW UP ON ISSUES RELATING TO PAYMENT TO TANNERCO AND MEMOS TO AND FROM KENT BOWMAN REGARDING SAME	0.20
3/10/2009	CC	WORKED ON EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.20
3/10/2009	CC	REVIEWED FEBRUARY MONTHLY STATEMENT IN PREPARATION OF FEE APPLICATION	0.30
3/11/2009	CC	WORKED ON EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.00
3/15/2009	AJS	REVIEW AND REVISE FEE APPLICATION	0.40
3/16/2009	DB	FOLLOW UP WITH TANNER REGARDING POST PETITION RETAINER ISSUE	0.20

3/16/2009	CC	REVISED AND FINALIZED EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	0.50	
3/24/2009	CC	FINALIZED EIGHTEENTH MONTHLY INTERIM FEE APPLICATION OF BSPA; FORWARDED SAME TO PACHULSKI FOR FILING	0.50	
3/25/2009	DB	MEMOS TO AND FROM TANNER CO REGARDING MONTHLY FEE APPLICATIONS AND HEARINGS REGARDING SAME	0.20	
			SUB-TOTAL FEES:	5.80
				<u>1,338.50</u>

RATE SUMMARY

DOUGLAS BATES	0.80 HOURS	320.00/HR	256.00
CARMEN CRUZ	4.50 HOURS	185.00/HR	832.50
ARTHUR J. SPECTOR	0.50 HOURS	500.00/HR	250.00
TOTAL	<u>5.80</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	5,264.40
6/30/2008	PAYMENT	PAYMENT CHK # 40308	1,792.90
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	806.40
			SUB-TOTAL PAYMENTS: <u>7,863.70</u>

CLAIMS ADMINISTRATION AND OBJECTION

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

			HOURS
3/2/2009	DB	FOLLOW UP ON ISSUES RELATING TO CLAIM OBJECTIONS FOR IBM, RED HAT AND NOVELL (.8); PHONE CALL WITH AND MEMO TO A. SPECTOR REGARDING SAME (.3)	0.80
3/2/2009	AJS	TELEPHONE CONFERENCE WITH AND REVIEW CORRESPONDENCE FROM D. BATES REGARDING OBJECTION TO IBM CLAIM; REVIEW AND REVISE DRAFT OF OBJECTION	0.50
3/3/2009	DB	PHONE CALL WITH AND MEMOS TO AND FROM A. SPECTOR REGARDING OBJECTIONS TO CLAIMS OF NOVELL AND IBM. (.3); FOLLOW UP REVIEW OF DOCUMENTS REGARDING OBJECTION TO CLAIM OF NOVELL. (.4); DRAFT OBJECTION TO CLAIM OF NOVELL AND MEMO TO A. SPECTOR REGARDING SAME. (.7)	1.40
3/3/2009	CC	ACCESSED ONLINE WEBSITE REGARDING OBTAINING COPIES OF PROOF OF CLAIMS OF NOVELL, IBM AND RED HAT; CONFERRED WITH D.	0.50

BATES REGARDING SAME			
3/3/2009	AJS	TELEPHONE CONFERENCE WITH D. BATES REGARDING OBJECTION TO IBM CLAIM; FURTHER REVISE OBJECTION TO IBM CLAIM AND PREPARE CORRESPONDENCE TO R. TIBBITTS REGARDING SAME	0.90
3/4/2009	DB	FOLLOW UP ON SEVERAL ISSUES RELATING TO OUTSTANDING ALLOWED CLAIMS AGAINST THE DEBTORS. (.3); DISCUSSION WITH CARMEN CRUZ REGARDING SAME. (.2); MEMOS TO AND FROM A. SPECTOR REGARDING SAME. (.2)	0.70
3/4/2009	CC	ANALYSIS OF CLAIMS	2.00
3/4/2009	AJS	REVIEW AND REVISE OBJECTION TO CLAIM OF NOVELL, INC	0.40
3/5/2009	CC	REVIEWED CLAIMS ANALYSIS AND CLAIM OBJECTIONS FILED FOR REMAINING OBJECTIONS TO BE FILED; FOLLOWED UP WITH G. ROBSON REGARDING ORDER SUSTAINING FIRST OMNIBUS OBJECTIONS TO CLAIMS	2.00
3/5/2009	AJS	REVIEW CORRESPONDENCE FROM T. NORMAND REGARDING OBJECTION TO IBM CLAIM; REVISE OBJECTION TO IBM CLAIM; REVISE OBJECTION TO NOVELL CLAIM; DRAFT OBJECTION TO RED HAT CLAIM; REVIEW EPIQ'S SPREADSHEET OF CLAIMS AND EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES REGARDING OTHER CLAIMS	1.50
3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING LEGAL ISSUES PERTAINING TO ACCRUAL OF INTEREST ON NOVELL CLAIM; RESEARCH ISSUE AND REVIEW RESEARCH FROM AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. BATES ON ISSUE	1.70
3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS, D. LAMPERT REGARDING CLAIMS TRADING	0.50
3/6/2009	CC	WORKED THROUGH CLAIMS RECONCILIATION FOR AMOUNTS NEEDED FOR CONFIRMATION OF PLAN	1.00
3/6/2009	AJS	TELEPHONE CALL TO AND TELEPHONE CONFERENCE WITH K. MAKOWSKI REGARDING ORDERS ON CLAIMS OBJECTIONS AND CLAIM TRANSFER DOCUMENTS; TELEPHONE CALL TO R. TIBBITTS REGARDING SAME	0.30
3/10/2009	AJS	PREPARE CORRESPONDENCE TO K. MAKOWSKI REGARDING TRANSFERS AND REGARDING ORDERS DISALLOWING CLAIMS	0.10
3/11/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH LOCAL COUNSEL REGARDING CLAIMS TRANSFER	0.20

DOCUMENTS; REVIEW DOCUMENTS			
3/19/2009	AJS	TELEPHONE CALL TO J. O'NEILL REGARDING CLAIMS TRANSFERS AND ORDERS ON CLAIM OBJECTIONS	0.10
3/20/2009	AJS	FINALIZE CLAIMS OBJECTIONS AND SEND TO R. TIBBITTS AND OTHERS FOR REVIEW	0.30
3/20/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS, REVISING OBJECTION TO RED HAT CLAIM	0.10
3/24/2009	DB	FOLLOW UP ON ISSUES RELATING TO OBJECTIONS TO CLAIMS AND REVIEW OF LETTERS SENT REGARDING SAME	0.40
3/24/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. O'NEILL REGARDING SUBMITTING ORDER TO DISALLOW CLAIMS BY SHAREHOLDERS AND CLAIM TRANSFERS; REVIEW TRANSFER FORMS; EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH R. TIBBITTS AND J. O'NEILL REGARDING SAME	0.40
3/25/2009	DB	FOLLOW UP ON OUTSTANDING ISSUES RELATING TO CLAIMS AND EQUITY INTERESTS	0.20
3/26/2009	DB	FOLLOW UP ON OUTSTANDING ISSUES RELATING TO EQUITY INTEREST HOLDERS AND EXPUNGMENT OF CLAIMS	0.20
SUB-TOTAL FEES:			16.20
			<u>5,701.50</u>

RATE SUMMARY

DOUGLAS BATES	3.70 HOURS	320.00/HR	1,184.00
CARMEN CRUZ	5.50 HOURS	185.00/HR	1,017.50
ARTHUR J. SPECTOR	7.00 HOURS	500.00/HR	3,500.00
TOTAL	<u>16.20</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	719.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	179.80
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	284.40
SUB-TOTAL PAYMENTS:			<u>1,183.40</u>

CLAIMS PREPARATION AND DOCUMENTATION

MATTER ID: 11994-0510

PAYMENTS

6/30/2008	PAYMENT	PAYMENT CHK # 40308	28.80
-----------	---------	---------------------	-------

SUB-TOTAL PAYMENTS: 28.80

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

MATTER ID: 11994-0512

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/24/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. HUNSAKER REGARDING CURE OF DEFAULTS	0.10	
			SUB-TOTAL FEES:	<u>50.00</u>

RATE SUMMARY

ARTHUR J. SPECTOR	0.10 HOURS	500.00/HR	50.00
TOTAL	<u>0.10</u>		

PAYMENTS

6/30/2008	PAYMENT	PAYMENT CHK # 40308	1,844.85
			SUB-TOTAL PAYMENTS: <u>1,844.85</u>

UTILITIES

MATTER ID: 11994-0513

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	60.00
			SUB-TOTAL PAYMENTS: <u>60.00</u>

EMPLOYEE BENEFITS/PENSIONS

MATTER ID: 11994-0514

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	12,991.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	1,914.90
			SUB-TOTAL PAYMENTS: <u>14,906.10</u>

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/2/2009	DB	FOLLOW UP ON CLASSIFICATION ISSUES RAISED IN OBJECTION TO DISCLOSURE STATEMENT FILED BY NOVELL AND IBM. (.5); REVIEW OF ARTICLE REGARDING SEPARATE CLASSIFICATION CASE LAW (.6); PHONE CALL WITH/MEMO TO A. SPECTOR REGARDING SAME. (.2)	1.30
----------	----	--	------

3/2/2009	DB	REVIEW LATEST ROUND OF UPDATES TO APA FOR PURPOSES OF UPDATES TO DISCLOSURE STATEMENT AND PLAN	0.40
3/2/2009	JE	CONFERENCE WITH A. SPECTOR REGARDING PLAN AND STATUS	0.20
3/2/2009	AJS	DESIGN REVISIONS TO PLAN AND DISCLOSURE STATEMENT AS A RESULT OF ASSET PURCHASE AGREEMENT; PREPARE CORRESPONDENCE TO D. BATES REGARDING REVISIONS TO PLAN (AND DISCLOSURE STATEMENT)	0.50
3/3/2009	AJS	BEGIN DRAFTING NEWLY AMENDED PLAN	1.00
3/3/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH A. LEWIS REGARDING STATUS OF REVISED DISCLOSURE STATEMENT AND SALE MOTIONS	0.10
3/4/2009	AJS	TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL CORRESPONDENCE WITH C. CRUZ AND D. BATES REGARDING AMOUNT OF ALLOWED CLAIMS FOR DISCLOSURE STATEMENT PURPOSES	0.40
3/5/2009	KEA	DRAFT MEMORANDUM ON CLASSIFICATION	1.50
3/5/2009	DB	REVIEW MEMO FROM A. SPECTOR REGARDING "LEGAL RATE" OF INTEREST ISSUE AS IT RELATES TO JUDGMENT OF NOVELL AND FOLLOW UP ON ISSUES RELATING TO SAME. (.2); LEGAL RESEARCH REGARDING "LEGAL RATE" OF INTEREST FOR PURPOSES OF PLAN ANALYSIS. (.9); MEMO TO A. SPECTOR REGARDING SAME. (.4); PHONE CALL WITH A. SPECTOR REGARDING SAME. (.1); CONFERENCE WITH K. AUNGST REGARDING CLASSIFICATION ISSUES RELATING TO IBM AND NOVELL CLAIMS (.1)	1.70
3/6/2009	KEA	DRAFT MEMORANDUM ON CLASSIFICATION OF CLAIMS	2.30
3/9/2009	AJS	REVIEW AND REVISE MEMO ON CLASSIFICATION	1.00
3/9/2009	AJS	TELEPHONE CONFERENCE WITH R. LEVIN REGARDING OUTLINES OF AMENDMENTS PROPOSED TO PLAN	0.40
3/10/2009	DB	CONTINUE RESEARCH AND READING CASES REGARDING CLASSIFICATION ISSUES WITH RESPECT TO CERTAIN CLAIMS AND PLAN (.8); REVIEW OF DRAFT MEMO OF LAW REGARDING SAME AND BEGIN BUILDING OUTLINE FOR ADDITIONS AND REVISIONS TO DRAFT(.4); MEMOS TO AND FROM A.SPECTOR REGARDING SAME AND PHONE CALL WITH K. AUNGST REGARDING SAME (.2)	1.40
3/10/2009	AJS	RESEARCH ON CLASSIFICATION AND PREPARE CORRESPONDENCE TO K. AUNGST REGARDING	0.40

MEMO ON SAME

3/11/2009	DB	CONTINUE DRAFTING SUBSTANTIAL ADDITIONS AND REVISIONS TO MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	2.50
3/12/2009	DB	CONTINUE PREPARING DETAILED MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	2.00
3/12/2009	AJS	TELECONFERENCE WITH D. MCBRIDE	0.10
3/14/2009	DB	CONTINUE ANALYZING CLAIMS CLASSIFICATION ISSUE AND CONTINUE WORKING ON BRIEF IN SUPPORT OF CLASSIFICATION SYSTEM IN PLAN	1.70
3/16/2009	DB	CONTINUE DRAFTING MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	5.00
3/16/2009	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING PLAN POSSIBILITIES	0.10
3/16/2009	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING PLAN TERM	0.10
3/16/2009	AJS	RECEIVE CORRESPONDENCE FROM D. LAMPERT AND CLIENT REPRESENTATIVES; TELEPHONE CALL FROM, TELEPHONE CALL TO, AND TELECONFERENCE WITH D. MCBRIDE RE VARIOUS PLAN SCENARIOS	0.50
3/18/2009	AJS	TELECONFERENCE WITH D. MCBRIDE RE HOW OFFERS FIT WITHIN PLAN	0.20
3/19/2009	DB	CONTINUED DRAFTING DETAILED MEMO REGARDING CLASSIFICATION OF CLAIMS	2.80
3/19/2009	AJS	TELEPHONE CONFERENCE WITH J. O'NEILL REGARDING STATUS	0.30
3/19/2009	AJS	REVIEW AND REVISE BRIEF ON CLASSIFICATION ISSUE	1.00
3/20/2009	DB	REVIEW OF A.SPECTOR COMMENTS TO CLASSIFICATION MEMO AND FOLLOW UP REGARDING SAME	0.50
3/21/2009	DB	FOLLOW UP ON ISSUES REGARDING CLASSIFICATION OF CLAIMS. (.3). REVIEW OF MEMO FROM A. PETROFSKY REGARDING SEVERAL ISSUES (.1)	0.40
3/24/2009	AJS	TELEPHONE CONFERENCE WITH J. O'NEILL REGARDING MONDAY AGENDA, PLAN, EXCLUSIVITY ISSUES; JOINED IN BY R. TIBBITTS	1.00
3/25/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT AND TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING ENTIRELY DIFFERENT TYPE OF PLAN IN LIGHT OF POSITIONS OF PROSPECTIVE PURCHASERS	0.50

3/25/2009	AJS	CONFERENCE CALLS (2) WITH CLIENT REPRESENTATIVES AND D. LAMPERT (THE FIRST WITH A PROSPECTIVE BIDDER)	1.10
3/26/2009	AJS	REVIEW CORRESPONDENCE FROM D. MCBRIDE, D. LAMPERT REGARDING PLAN PROVISIONS; REVIEW TERM SHEET AND MAKE SUGGESTIONS FOR EDITS; PREPARE CORRESPONDENCE TO AND TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING SAME	0.80
3/28/2009	AJS	TELEPHONE CONFERENCE WITH C. HERSHCOPF, COUNSEL FOR ONE OF THE PROSPECTIVE PURCHASERS REGARDING STATUS OF THE CASE AND UPCOMING HEARINGS (0.4); EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING PREPARATION FOR HEARINGS (0.1)	0.50
3/29/2009	AJS	PREPARE FOR HEARINGS AND TRAVEL	4.40
3/30/2009	AJS	TRAVEL	4.00
3/30/2009	AJS	PREPARE FOR AND ATTEND HEARINGS ON DISCLOSURE STATEMENT AND MOTION FOR EXTENSION OF EXCLUSIVITY	8.00
3/31/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS AND S. SINGER REGARDING NEW PLAN OR OTHER RELIEF	0.20
SUB-TOTAL FEES:			50.30
			<u>18,855.00</u>

RATE SUMMARY

KRISTOPHER EDWARD	3.80 HOURS	330.00/HR	1,254.00
DOUGLAS BATES	19.70 HOURS	320.00/HR	6,304.00
JOHNEATON	0.20 HOURS	485.00/HR	97.00
ARTHUR J. SPECTOR	8.40 HOURS	250.00/HR	2,100.00
ARTHUR J. SPECTOR	18.20 HOURS	500.00/HR	9,100.00
TOTAL	<u>50.30</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	74,028.80
6/30/2008	PAYMENT	PAYMENT CHK # 40308	18,075.10
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	8,496.40
SUB-TOTAL PAYMENTS:			<u>100,600.30</u>

TAX ISSUES

MATTER ID: 11994-0525

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	46,460.00
6/30/2008	PAYMENT	PAYMENT CHK # 40308	9,227.50

THE SCO GROUP, INC

PAGE: 23

MATTER ID: 11994-0525

3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	1,528.00
SUB-TOTAL PAYMENTS:			<u>57,215.50</u>

LITIGATIONCONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/4/2009	AJS	BEGIN REVIEW OF APPELLATE BRIEF IN NOVELL CASE FOR BANKRUPTCY ISSUES	1.00
SUB-TOTAL FEES:			1.00
			<u>500.00</u>

RATE SUMMARY

ARTHUR J. SPECTOR	1.00 HOURS	500.00/HR	500.00
TOTAL	<u>1.00</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	651.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	125.20
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	240.00
SUB-TOTAL PAYMENTS:			<u>1,016.40</u>

TOTAL CURRENT BILLING: 75,510.42

PREVIOUS BALANCE DUE: 576,176.33

651,686.75

TOTAL PAYMENTS: 0.00

TOTAL NOW DUE: 286,683.35

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