

Exhibit A

BERGER SINGERMAN, PA

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

Statement as of April 30, 2009
Statement No. 64491

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: 214.06

CASE ADMINISTRATION

Current Fees: 0.00
Current Expenses: 0.00

BUSINESS OPERATIONS

Current Fees: 900.00
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: 17,962.00
Current Expenses: 0.00

FINANCING

Current Fees: 0.00
Current Expenses: 0.00

FEE/EMPLOYMENT APPLICATION

Current Fees: 1,084.50
Current Expenses: 0.00

CLAIMS ADMINISTRATION AND OBJECTION

Current Fees: 0.00
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: 388.00
Current Expenses: 0.00

TAX ISSUES

Current Fees: 0.00
Current Expenses: 0.00

LITIGATION CONSULTING

Current Fees: 1,047.00
Current Expenses: 0.00

RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees: 0.00
Current Expenses: 0.00

Total Current Billing:	<u>21,595.56</u>
Previous Balance Due:	286,683.35
Payments:	<u>0.00</u>
Total Now Due:	308,278.91

BERGER SINGERMANN, 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: 5/15/2009
INVOICE NO. 64491

MATTER ID: 11994-0001

EXPENSES

3/12/2009	CONFERENCE CALLS	1.00	10.43
3/23/2009	CONFERENCE CALLS	1.00	6.25
3/23/2009	CONFERENCE CALLS	1.00	1.62
3/25/2009	CONFERENCE CALLS	1.00	8.89

CONFERENCE CALLS 27.19

4/2/2009	TELEPHONE: 913026524100	1.00	2.78
4/22/2009	TELEPHONE: 918013091934	1.00	4.17
4/22/2009	TELEPHONE: 918013091934	1.00	2.78
4/23/2009	TELEPHONE: 918019325403	1.00	5.56

LONG DISTANCE TELEPHONE 15.29

3/31/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	2.32
3/31/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	20.96

PACER / COMPUTER SEARCH OF COURT 23.28

4/2/2009	PHOTOCOPIES	6.00	0.60
4/2/2009	PHOTOCOPIES	91.00	9.10
4/2/2009	PHOTOCOPIES	14.00	1.40
4/2/2009	PHOTOCOPIES	23.00	2.30
4/3/2009	PHOTOCOPIES	38.00	3.80
4/3/2009	PHOTOCOPIES	12.00	1.20
4/3/2009	PHOTOCOPIES	52.00	5.20

4/10/2009	PHOTOCOPIES	24.00	2.40
4/13/2009	PHOTOCOPIES	22.00	2.20
4/13/2009	PHOTOCOPIES	23.00	2.30
4/13/2009	PHOTOCOPIES	12.00	1.20
4/13/2009	PHOTOCOPIES	6.00	0.60
4/13/2009	PHOTOCOPIES	15.00	1.50
4/13/2009	PHOTOCOPIES	65.00	6.50
4/13/2009	PHOTOCOPIES	23.00	2.30
4/14/2009	PHOTOCOPIES	14.00	1.40
4/21/2009	PHOTOCOPIES	6.00	0.60
4/21/2009	PHOTOCOPIES	25.00	2.50
4/21/2009	PHOTOCOPIES	427.00	42.70
4/23/2009	PHOTOCOPIES	6.00	0.60
4/23/2009	PHOTOCOPIES	6.00	0.60
4/27/2009	PHOTOCOPIES	15.00	1.50
4/28/2009	PHOTOCOPIES	25.00	2.50
4/28/2009	PHOTOCOPIES	6.00	0.60
4/28/2009	PHOTOCOPIES	427.00	42.70
4/28/2009	PHOTOCOPIES	35.00	3.50
4/28/2009	PHOTOCOPIES	6.00	0.60
4/28/2009	PHOTOCOPIES	25.00	2.50
4/28/2009	PHOTOCOPIES	17.00	1.70
4/28/2009	PHOTOCOPIES	11.00	1.10
4/29/2009	PHOTOCOPIES	6.00	0.60
PHOTOCOPIES			148.30
		SUB-TOTAL	<u>214.06</u>

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2009			HOURS
4/1/2009	AJS	REVIEW MOR AND EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN, R. TIBBITTS AND J. O'NEILL REGARDING SAME	0.20
4/2/2009	AJS	REVIEW CORRESPONDENCE FROM AND TELEPHONE CALL TO, TELEPHONE CALL FROM AND TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING SIEMENS CONTRACT	0.40
4/2/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN AND R. TIBBITTS REGARDING MOR	0.10
4/3/2009	AJS	REVIEW MOR	0.10
4/7/2009	AJS	ATTEND BOARD MEETING	0.90
4/20/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. O'NEILL AND REVIEW MONTHLY OPERATING	0.10

REPORTS

SUB-TOTAL FEES: 1.80 900.00

RATE SUMMARY

ARTHUR J. SPECTOR	1.80 HOURS	500.00/HR	900.00
TOTAL	<u>1.80</u>		

ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2009

HOURS

3/10/2009	AJS	TELEPHONE CONFERENCE WITH DAN LAMPERT	0.10
4/1/2009	DL	REVIEW, REVISE TERM SHEET FOR PROPOSED TRANSACTION, FINALIZE CHANGES AND REDLINE AND SEND TO CLIENT WITH COVER NOTE REGARDING ISSUES, MEMOS REGARDING RESPONSE TO ALTERNATIVE PROPOSAL THROUGH COUNSEL FOR TRANSACTION PARTNER, FOLLOW UP REGARDING SAME; ADDITIONAL REVISIONS TO TERM SHEET PER CLIENT COMMENTS AND DRAFT MEMO OF ISSUES REGARDING DEAL STRUCTURE AND ALTERNATIVES, CONSIDERATIONS IN BANKRUPTCY CONTEXT; FINALIZE AND SEND REVISED TERMS AND COVER NOTE TO CLIENT	2.90
4/1/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN, R. TIBBITTS, D. LAMPERT REGARDING NEW TERMS IN LIGHT OF RULING OF BANKRUPTCY COURT	0.20
4/2/2009	DL	CONFERENCE, MEMOS REGARDING DEAL DOCUMENTS, COLLOBERATE REGARDING DRAFTING CONTRACT REVISIONS FOR NEW TERM SHEET, ETC	0.60
4/3/2009	DL	CONFER, MEMOS REGARDING DEAL STATUS, UPDATES, DEVELOPMENTS, ISSUES IN SCO DEALS PENDING, DRAFTING POINTS, ETC	0.80
4/5/2009	DL	REVIEW NEW TERM SHEET REGARDING PROPOSED TRANSACTION, DRAFT AND REVISE, SEND MEMO OF COMMENTS	0.70
4/6/2009	PB	REVIEW REVISED TERM LETTER; REVISE PURCHASE AND SALE AGREEMENT; CONFER REGARDING SAME	2.60
4/6/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING NEW TERM SHEET, AND ALTERNATIVE APPROACHES TO TRANSACTIONS, CONFERENCE REGARDING DRAFTING ISSUES, FINALIZE NEW APA AND SEND TO CLIENT WITH COVER NOTE REGARDING EXCLUDED ASSETS QUESTIONS	1.60
4/6/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH CLIENT REPRESENTATIVES AND D. LAMPERT RE LATEST	0.20

DRAFT OF APA

4/7/2009	DL	MEMOS, FOLLOW UP REGARDING DEAL TERMS, NEGOTIATIONS, PLAN STRUCTURE AND MOTION FOR TRUSTEE/DISMISSAL, TIMING ISSUES; COORDINATE REGARDING BOARD CALL AND FOLLOW UP CALL WITH POTENTIAL PURCHASER, MEMOS AND CONFERENCE WITH REORG TEAM	1.40
4/8/2009	DL	MEMOS AND PREPARE FOR CONFERENCE CALL WITH PROPOSED BUYER, PARTICIPATE ON CONFERENCE CALL REGARDING ALL PENDING ISSUES INCLUDING TREATMENT OF GENERAL UNSECURED CREDITORS, DEAL STRUCTURE, AND LITIGATION ISSUES, ETC	1.30
4/8/2009	AJS	REVIEW CORRESPONDENCE FROM D. LAMPERT REGARDING DISCONNECT BETWEEN PROSPECTIVE PURCHASER'S WISHES AND CLIENT'S NEEDS	0.10
4/9/2009	DL	REVIEW AND RESPOND TO MEMOS, CONFERENCE, MEMOS WITH REORG TEAM, ADVANCE REGARDING DEALS, ETC	0.50
4/10/2009	DL	MEMOS, RESPONSES REGARDING STATUS WITH PURCHASERS, NEXT STEPS, ETC	0.30
4/13/2009	DL	MEMOS, FOLLOW UP REGARDING STATUS AND DEVELOPMENTS, ETC	0.40
4/16/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH D. LAMPERT; REVIEW CORRESPONDENCE FROM D. MCBRIDE, J. HUNSAKER RE LATEST OFFER	0.20
4/17/2009	DL	CONFER, MEMOS REGARDING NEGOTIATIONS WITH PURCHASERS, FORM OF CONSIDERATION; COORDINATE REGARDING PREPARATION OF SCHEDULES TO PURCHASE AGREEMENT, YORK AGREEMENT FORMS, REVISIONS AND UPDATES REQUIRED, ETC	1.10
4/20/2009	DL	COORDINATE REGARDING SCHEDULES TO PURCHASE AGREEMENT, REVISIONS AND UPDATES, CIRCULATE LATEST DRAFT APA TO ASSIST REGARDING SCHEDULES, FOLLOW UP; MEMOS REGARDING DEAL AND BANKRUPTCY ISSUES IN PENDING DEAL NEGOTIATIONS, STOCK AS CONSIDERATION, ETC	1.40
4/20/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. HUNSAKER, R. TIBBITTS, D. LAMPERT REGARDING SUN/ORACLE DEAL AND ITS IMPACTS ON CASE AND ON MARKETABILITY OF SCO; REVIEW AND REVISE LATEST APA	1.00
4/21/2009	PB	CONFER REGARDING SCHEDULES TO PSA AND COMMENCE REVIEW OF SAME	0.50
4/21/2009	DL	CONFER, COORDINATE RE SCHEDULES, REVIEW	0.80

		MATERIALS PROVIDED AND SEND COMMENTS, CONFER AND COORDINATE RE REVIEW OF APA TO MATCH SCHEDULES TO IT, FOLLOW UP MEMOS	
4/22/2009	PB	FURTHER REVIEW OF SCHEDULES REGARDING THOSE THAT WERE NOT PREPARED AND NEW SCHEDULES; CONFER AND COMMUNICATIONS REGARDING SAME	2.10
4/22/2009	DL	COORDINATE REGARDING COMMENTS TO SCHEDULES, REVIEW DRAFT SCHEDULES AND SEND CORRECTIONS, REVISIONS, COMMENTS REGARDING MISSING ADDITIONAL SCHEDULES, FOLLOW UP	1.40
4/23/2009	PB	WORK ON SCHEDULES, REVISIONS TO SAME; COMMUNICATIONS AND CONFER REGARDING SAME; REVIEW OF FURTHER REVISED SCHEDULES	3.10
4/23/2009	DL	CONFER, REVIEW AND REVISE MATERIALS REGARDING DISCLOSURE SCHEDULES, ETC	0.70
4/24/2009	PB	TELEPHONE CONFERENCE WITH K. NIELSEN AND B. BRODERICK REGARDING SCHEDULES; WORK ON FURTHER REVISIONS AND PREPARATION OF ADDITIONAL SCHEDULES; REVIEW CLIENT REVISED SCHEDULES AND COMMUNICATIONS REGARDING SAME; COMMUNICATIONS REGARDING ADDITIONAL SCHEDULES PREPARED AND REVISED	3.20
4/24/2009	DL	REVIEW DRAFT SCHEDULES, LIST OF OPEN ITEMS, PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH CLIENT TO PROGRESS SCHEDULES, DRAFT LANGUAGE FOR SAME, COORDINATE REGARDING FINISHING THE PROJECT, REVIEW AND RESPOND TO MEMOS REGARDING FRANKLIN COVEY CONTRACT, RELATIONSHIP WITH APPLE AND ISSUE OF APPLE CONSENT	1.80
4/28/2009	PB	TELEPHONE CONFERENCE WITH K. NIELSEN; START REVIEW OF REVISED SCHEDULES	0.80
4/29/2009	PB	REVIEW REVISED AND NEW SCHEDULES; WORK ON REVISED AND NEW SCHEDULES; CONFER AND COMMUNICATIONS REGARDING SAME	3.20
4/29/2009	DL	CONFER, COORDINATE REPLACE DISCLOSURE SCHEDULES, ISSUES, ETC	0.40
4/30/2009	PB	REVIEW FURTHER SCHEDULES FURNISHED; CONFERENCE CALL REGARDING SAME; DRAFT FURTHER REVISIONS AND ADDITIONAL SCHEDULES	2.00
4/30/2009	DL	PREPARE FOR, PARTICIPATE IN CONFERENCE CALL REPLACE DISCLOSURE SCHEDULES, FOLLOW UP MEMOS, ETC	0.60

SUB-TOTAL FEES: 38.00

17,962.00

RATE SUMMARY

PHYLLIS BEAN	17.50 HOURS	430.00/HR	7,525.00
DANIEL LAMPERT	18.70 HOURS	510.00/HR	9,537.00
ARTHUR J. SPECTOR	1.80 HOURS	500.00/HR	900.00
TOTAL	<u>38.00</u>		

FEE/EMPLOYMENT APPLICATION

MATTER ID: 11994-0507

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2009

HOURS

4/2/2009	AJS	TELEPHONE CONFERENCE WITH AND REVIEW CORRESPONDENCE FROM R. TIBBITTS REGARDING RETENTION OF OCEAN TOMO	0.20
4/8/2009	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS AND ATTACHED OCEAN TOMO ENGAGEMENT LETTER	0.10
4/9/2009	CC	WORKED ON SCO ENGAGEMENT LETTER WITH OCEAN TOMO FOR SALE OF PATENTS; PREPARED MOTION TO APPROVE RETENTION OF OCEAN TOMO	0.50
4/9/2009	CC	REVIEWED MONTHLY INVOICE IN PREPARATION OF MONTHLY FEE APPLICATION	0.40
4/12/2009	AJS	REVISE FEE APPLICATION	0.50
4/13/2009	CC	PREPARED BSPA'S NINETEENTH INTERIM MONTHLY FEE APPLICATION	1.00
4/14/2009	CC	WORKED ON NINETEENTH MONTHLY INTERIM FEE APPLICATION OF BSPA	0.50
4/17/2009	CC	WORK ON NINETEENTH INTERIM FEE APPLICATION OF BSPA	1.00
4/27/2009	CC	FINALIZED NINETEENTH MONTHLY FEE APPLICATION OF BSPA FOR E-FILING; FORWARDED SAME TO PACHULSKI FOR E-FILING	0.30

SUB-TOTAL FEES: 4.50 1,084.50

RATE SUMMARY

CARMEN CRUZ	3.70 HOURS	185.00/HR	684.50
ARTHUR J. SPECTOR	0.80 HOURS	500.00/HR	400.00
TOTAL	<u>4.50</u>		

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2009

HOURS

4/1/2009	DB	MEMOS TO AND FROM COMPANY CFO REGARDING ISSUES RELATING TO PLAN VOTING FOR UNSECURED CLAIMS. (.2). FOLLOW UP ON ISSUES RELATING TO SAME. (.2)	0.40
4/2/2009	DB	PREPARE FOR AND PARTICIPATE IN CONFERENCE	0.50

		CALL WITH COMPANY CFO REGARDING PLAN ACCEPTANCE ISSUES AND VOTING		
4/8/2009	AJS	TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING TRANSACTIONAL PLAN	0.20	
		SUB-TOTAL FEES:	1.10	<u>388.00</u>

RATE SUMMARY

DOUGLAS BATES	0.90 HOURS	320.00/HR	288.00
ARTHUR J. SPECTOR	0.20 HOURS	500.00/HR	100.00
TOTAL	<u>1.10</u>		

LITIGATION CONSULTING

PROFESSIONAL FEES RENDERED THROUGH: 4/30/2009

HOURS

4/1/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND CONFERENCE CALL WITH S. SINGER AND R. TIBBITTS	1.00	
4/1/2009	AJS	REVIEW SELECTED PORTIONS OF FEDERAL RULES OF APPELLATE PROCEDURE AND MEMO OF LAW REGARDING THEM	0.20	
4/8/2009	AJS	TELEPHONE CONFERENCE WITH COURT REPORTER TO CLARIFY WORDS IN TRANSCRIPT	0.20	
4/9/2009	AJS	REVIEW CORRESPONDENCE FROM A. PETROFSKY AND PROPOSED ORDER; PREPARE CORRESPONDENCE TO R. TIBBITTS AND J. O'NEILL REGARDING SAME	0.20	
4/23/2009	JE	CONFERENCE WITH A. SPECTOR REGARDING ANTICIPATED MOTION TO CONVERT CASE	0.20	
4/30/2009	AJS	TELEPHONE CONFERENCE WITH R. TIBBITTS DISCUSSING ARGUMENTS FOR TENTH CIRCUIT	0.30	
		SUB-TOTAL FEES:	2.10	<u>1,047.00</u>

RATE SUMMARY

JOHNEATON	0.20 HOURS	485.00/HR	97.00
ARTHUR J. SPECTOR	1.90 HOURS	500.00/HR	950.00
TOTAL	<u>2.10</u>		

TOTAL CURRENT BILLING:	21,595.56
PREVIOUS BALANCE DUE:	286,683.35
	<hr/>
	308,278.91

TOTAL PAYMENTS:	0.00
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TOTAL NOW DUE:	<hr/>
	308,278.91

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