

Exhibit B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
The SCO GROUP, INC., et al.,¹) Case No. 07-11337 (KG)
) (Jointly Administered)
Debtors.)

Objection Deadline: July 21, 2009 at 4:00 p.m. Prevailing Eastern Time
Hearing Date: Scheduled only if Necessary

**TWENTY-FIRST INTERIM APPLICATION OF BERGER SINGERMAN, P.A.
FOR COMPENSATION FOR SERVICES AND REIMBURSEMENT OF
EXPENSES, AS CO-COUNSEL TO THE DEBTORS IN POSSESSION FOR
THE PERIOD FROM MAY 1, 2009 THROUGH MAY 31, 2009**

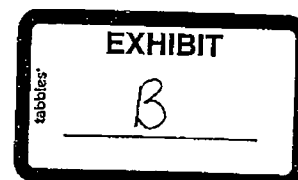
Name of Applicant:	Berger Singerman, P.A.
Authorized to Provide Professional Services to:	Debtors in Possession
Date of Retention:	Effective September 14, 2007 by Order entered October 4, 2007
Period for which Compensation and Reimbursement is Sought:	May 1, 2009 through May 31, 2009 ²
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$60,010.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$166.39

This is an: X interim final application.

The time expended for fee application preparation is approximately 4.5 hours and the corresponding compensation will be requested in Berger Singerman, P.A.'s next interim application.

¹The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393.

²The Applicant further reserves the right to include any expended time in the time period indicated above in future application(s) if it is not included herein.



PRIOR APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/25/07 [D.N. 163]	09/14/07- 09/30/07	\$65,331.00	\$ 2,526.40	\$65,331.00	\$ 2,526.40
11/19/07 [D.N. 224]	10/01/07- 10/31/07	\$175,516.00	\$5,177.33	\$175,516.00	\$5,177.33
12/28/07 [D.N. 287]	11/01/07- 11/30/07	\$296,323.25	\$13,027.33	\$296,323.25	\$13,027.33
01/24/08 [D.N. 314]	12/01/07- 12/31/07	\$21,983.00	\$159.00	\$21,983.00	\$159.00
03/04/08 [D.N. 372]	01/01/08- 01/31/08	\$50,536.25	\$1,907.03	\$50,536.25	\$1,907.03
04/15/08 [D.N. 444]	02/01/08- 02/29/08	\$243,970.00	\$1,153.70	\$243,970.00	\$1,153.70
04/16/08 [D.N. 447]	03/01/08- 03/31/08	\$112,390.00	\$1,117.85	\$112,390.00	\$1,117.85
05/16/08 [D.N. 475]	04/01/08- 04/30/08	\$43,956.75	\$1,290.72	\$43,956.75	\$1,290.72
06/12/08 [D.N. 498]	05/01/08- 05/31/08	\$16,464.50	\$136.59	\$16,464.50	\$136.59
07/23/08 [D.N. 519]	06/01/08- 06/30/08	\$65,463.75	\$2,195.46	\$65,463.75	\$2,195.46
08/20/08 [D.N. 532]	07/01/08- 07/31/08	\$10,711.50	\$265.77	\$10,711.50	\$265.77
09/11/08 [D.N. 545]	08/01/08- 08/31/08	\$9,560.50	\$298.94	\$9,560.50	\$298.94
10/11/08 [D.N. 578]	09/01/08- 09/30/08	\$34,231.00	\$331.10	\$34,231.00	\$331.10
11/13/08 [D.N. 602]	10/01/08- 10/31/08	\$10,545.00	\$355.94	\$8,436.00	\$355.94
12/18/08 [D.N. 638]	11/01/08- 11/30/08	\$10,037.00	\$219.19	\$8,029.60	\$219.19
01/14/09 [D.N. 661]	12/01/08- 12/31/08	\$67,327.00	\$1,287.96	\$53,861.60	\$1,287.96
02/18/09 [D.N. 707]	01/01/09- 01/31/09	\$23,096.00	\$265.80	\$18,476.80	\$265.80
03/24/09 [D.N. 726]	02/01/09- 02/28/09	\$53,761.50	\$391.01	\$43,009.20	\$391.01
04/27/09 [D.N. 748]	03/01/09- 03/31/09	\$72,719.50	\$2,790.92	\$58,175.60	\$2,790.92
5/22/09 [D.N. 769]	04/01/09- 04/30/09	\$21,381.50	\$186.87	\$17,105.20	\$186.87

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME

PROFESSIONALS:

Name (Partner Or Associate)	Position of the Applicant, Number of Years in Position, Year of Obtaining License to Practice	Total Hours	Hourly Rate	Total Fee
Paul Steven Singerman	Partner since 1997. Member of FL Bar since 1983.	.80	\$535.00	\$428.00
Arthur J. Spector	Partner since 2002. Member of NY Bar since 1975; Member of Mich. Bar since 1976; Member of FL Bar since 2002.	36.00	\$500.00	\$18,000.00
Daniel Lampert	Partner since 1998. Member of FL Bar since 1979.	24.60	\$510.00	\$12,546.00
Jordi Guso	Partner since 1998. Member of FL Bar since 1990.	.40	\$500.00	\$200.00
Franklin H. Caplan	Partner since 1995. Member of FL Bar since 1988.	27.50	\$475.00	\$13,062.50
Steven Garellek	Partner since 2005. Member of NY Bar since 1985; Member of FL Bar since 1992.	3.60	\$450.00	\$1,620.00
Phyllis Bean	Partner since 1994. Member of FL Bar since 1980.	6.50	\$430.00	\$2,795.00
John Eaton	Partner since 2006. Member of FL Bar since 1990.	7.80	\$485.00	\$3,783.00
Paul Avron	Associate since 1999. Member of AL Bar since 1992 (currently inactive); Member of FL Bar since 1995.	6.90	\$400.00	\$2,760.00
Douglas Bates	Associate since 2004. Member of FL Bar since 2004.	12.10	\$320.00	\$3,872.00
SUBTOTALS		126.20		\$59,066.50

PARAPROFESSIONALS:

Name of paraprofessional	Position Held, Number of Years in Position	Total Hours	Hourly Rate	Total Fee
Carmen Cruz	Paralegal; 15 years	5.10	\$185.00	\$943.50
SUBTOTALS		5.10		\$943.50

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: 131.30

"BLENDED" HOURLY RATE: \$457.04

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: \$60,010.00

COMPENSATION BY CATEGORY

Project Categories	Total Hours	Total Fees
Case Administration (501)	.80	\$407.00
Business Operations (502)	.40	\$200.00
Asset Disposition/Preservation (505)	64.90	\$31,348.50
Financing (506)	1.70	\$871.00
Fee/Employment Application (507)	6.10	\$1,443.50
Claims Administration and Objection (509)	1.90	\$878.00
Litigation Consulting (527)	55.50	\$24,862.00
TOTAL	131.30	\$60,010.00

EXPENSE SUMMARY

Expense Category	Total Expenses
Filing Fees	0.00
Process Service Fees	0.00
Witness Fees	0.00
Court Report & Transcripts	0.00
Lien and Title Searches	0.00
Photocopies (In-house copies @ 10¢ each)	111.80
Postage	0.00
Overnight Delivery Charges	0.00
Outside Courier/Messenger Services	0.00
Long Distance Telephone Charges (Including Conference Calls)	54.59
Long Distance Fax Transmissions (long distance charges only)	0.00
Computerized Research (Lexis, Westlaw and PACER charges)	0.00
Travel Expenses (includes airfare, lodging, auto and meals)	0.00
Other (Not specifically disallowed; must specify and justify): N/A	0.00
TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS	\$166.39

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
The SCO GROUP, INC., <u>et al.</u> , ³)	Case No. 07-11337 (KG)
)	(Jointly Administered)
Debtors.)	

Objection Deadline: July 21, 2009 at 4:00 p.m. Prevailing Eastern Time
Hearing Date: Scheduled only if Necessary

**TWENTY FIRST INTERIM APPLICATION OF BERGER SINGERMAN, P.A. FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS CO-COUNSEL TO THE DEBTORS IN POSSESSION FOR
THE PERIOD FROM MAY 1, 2009 TO MAY 31, 2009**

Pursuant to sections 330 and 331 of the United States Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively, the "Bankruptcy Rules"), and the Court's *Administrative Order Establishing Procedures for Interim Monthly Compensation of Professionals*, entered on or about October 4, 2007 (the "Administrative Order") (Docket No. 95), Berger Singerman, P.A. ("BSPA" or the "Firm"), co-counsel to the Debtors in Possession ("Debtors"), submits its twenty first monthly application (the "Application") seeking compensation and reimbursement of expenses for the period of May 1, 2009 through May 31, 2009 (the "Application Period").

By this Application, BSPA requests an interim award of compensation in the amount of \$60,010.00 and reimbursement of actual and necessary expenses in the amount of \$166.39 for a total allowance of \$60,176.39 and payment of \$48,008.00 (80% of the allowed fees) and reimbursement of \$166.39 (100% of the allowed expenses) for a total payment of \$48,174.39 for the Application Period. In support of this Application, BSPA respectfully represents as follows:

Background

³The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393.

1. On September 14, 2007 (the "Petition Date"), the Debtors commenced these cases (the "Chapter 11 Cases") by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

2. On or about October 4, 2007, the Court entered the Administrative Order, authorizing estate professionals ("Professionals") to submit monthly applications for interim compensation and reimbursement for expenses, pursuant to the procedures specified therein. The Administrative Order provides, among other things, that a Professional may submit monthly fee applications. If no objections are made within 20 days after service of the monthly fee application the Professional may file a certificate of no objection, after which the Debtors are authorized to pay the Professional 80% of the requested fees and 100% of the requested expenses. Beginning with the period ending on December 31, 2007 and at three-month intervals, or such other intervals convenient to the Court, the Professional shall file and serve an interim application for allowance of the amounts sought in its monthly fee applications for that period. All fees and expenses paid are allowed on an interim basis until finally allowed by the Court.

3. The retention of BSPA, as co-counsel to the Debtors was approved effective as of the Petition Date by the *Order Authorizing Employment of Berger Singerman, P.A., as Co-Counsel for Debtors Nunc Pro Tunc to the Petition Date*, entered on October 4, 2007 (the "Retention Order") (Docket No. 97). The Retention Order authorized BSPA to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

**BSPA'S APPLICATION FOR COMPENSATION AND
FOR REIMBURSEMENT OF EXPENSES**

Compensation Paid And Its Source

4. All services for which BSPA requests compensation were performed for or on behalf of the Debtors.

5. BSPA has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between BSPA and any other person other than the partners of BSPA for the sharing of compensation to be received for services rendered in these cases. BSPA has received payments during the year prior to the Petition Date in the amount of \$425,000 from the Debtors in connection with its prepetition representation of the Debtors. Such amount includes a retainer for post-petition services in the amount of \$275,000. BSPA was current as of the Petition Date, subject to a final reconciliation of the amount actually expended prepetition. Upon final reconciliation of the amount actually expended prepetition, any balance remaining from the payments to the Firm was credited to the Debtors and utilized as BSPA's retainer to apply to post-petition fees and expenses pursuant to the compensation procedures approved by this Court and the Bankruptcy Code.

Fee Statements

6. The fee statement for the Application Period is attached hereto as **Exhibit A**. The statement contains daily time logs describing the time spent by each attorney and paraprofessional during the Application Period. To the best of BSPA's knowledge and belief, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules and the Administrative Order. BSPA's time reports are initially either handwritten or directly entered into the Firm's timekeeping program by the attorney or paralegal performing the

described services. The time reports are organized on a daily basis. BSPA is particularly sensitive to issues of "lumping" and, unless time was spent in one time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. BSPA's charges its clients for professional services on an hourly basis, which hourly rates are customary and comparable for professionals and paraprofessionals in bankruptcy and non-bankruptcy matters. In accordance with Del. Bankr. L. R. 2016-2(d)(viii), BSPA has reduced its charges related to any non-working "travel time" to 50% of BSPA's standard hourly rate. To the extent it is feasible, BSPA professionals attempt to work during travel.

Actual and Necessary Expenses

7. A summary of actual and necessary expenses incurred by BSPA for the Application Period is attached hereto as part of Exhibit A. Consistent with Del. Bankr. L. R. 2016-2(e)(iii), BSPA has charged \$0.10 per page for photocopying expenses related to these cases. BSPA's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. BSPA summarizes each client's photocopying charges on a daily basis.

8. BSPA charges \$1.00 per page for outgoing facsimile transmissions. There is no additional charge for long distance telephone calls on faxes. The charge for outgoing facsimile transmissions reflects BSPA's calculation of the actual costs incurred by BSPA for the machines, supplies and extra labor expenses associated with sending facsimile transmissions and is reasonable in relation to the amount charged by outside vendors who provide similar services. BSPA does not charge the Debtors for the receipt of faxes.

9. With respect to providers of on-line legal research services (e.g., LEXIS and WESTLAW), BSPA charges the standard usage rates these providers charge for computerized legal research. BSPA bills its clients the actual amounts charged by such services.

10. BSPA believes the foregoing rates are at or below the market rates that the majority of law firms charge clients for such services. In addition, BSPA believes that such charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

Summary of Services Rendered

11. The names of the partners and associates of BSPA who have rendered professional services in these cases during the Application Period, and the paralegals and case management assistants of BSPA who provided services to these attorneys during the Application Period, are set forth in the attached Exhibit A.

12. BSPA, by and through such persons, has prepared and assisted in the preparation of various motions and orders submitted to the Court for consideration, advised the Debtors on a regular basis with respect to various matters in connection with the Debtors' bankruptcy cases, and performed all necessary professional services which are described and narrated in detail below. BSPA's efforts have been extensive due to the size and complexity of the Debtors' bankruptcy cases.

Summary of Services by Project

13. The services rendered by BSPA during the Application Period can be grouped into the categories set forth below. BSPA attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit A. Exhibit A identifies the attorneys and paraprofessionals who rendered services relating to each

category, along with the number of hours for each individual and the total compensation sought for each category.

A. Case Administration (501)

14. During the Application Period, the Firm contemplated the effects arising from conversion of the cases to chapter 7.

Fees: \$407.00; Hours: .80

B. Business Operations (502)

15. During the Application Period, the Firm discussed issues with the board of directors.

Fees: \$200.00; Hours: .40

C. Asset Disposition/Preservation (505)

16. During this Application Period, the Firm worked extensively, along with the Debtors, on the proposed Asset Purchase Agreement, re-drafting revisions and related schedules and exhibits to the Asset Purchase Agreement. In addition, the Firm (1) conferred numerous times with the Debtors regarding ongoing negotiations relating to the Asset Purchase Agreement; (2) conferred various times with prospective purchaser regarding deal terms; and (3) prepared for and participated in conferences regarding development, due diligence, timeline, and copyright issues.

Fees: \$31,348.50; Hours: 64.90

D. Financing (506)

17. During the Application Period, the Firm conferred with the Debtors and prospective financiers regarding exit financing and investment issues.

Fees: \$871.00; Hours: 1.70

E. Fee/Employment Applications (507)

18. This category includes work related to fee and employment applications of professionals. During the Application Period, the Firm, among other things: (1) prepared BSPA's twentieth interim fee application; and (2) prepared an application to employ Ocean Tomo as marketing consultant relating to the sale of patents and affidavit of Paul V. Greco in support of the application.

Fees: \$1,443.50; Hours: 6.10

F. Claims Administration and Objection (509)

19. During the Application Period, the Firm conducted discussions regarding the various claims filed against the estates. The Firm prepared objections to the claims of IBM, Novell and Red Hat.

Fees: \$878.00; Hours: 1.90

G. Litigation Consulting (527)

20. During this Application Period, the Firm worked extensively, along with the Debtors, on issues related to the motions to convert filed by the Office of the United States Trustee, IBM, and Novell (collectively, the "Conversion Motions"). The Firm analyzed the Conversion Motions and related documents, discussed strategy, performed substantial legal research on pertinent issues, and prepared a response to the Conversion Motions.

Fees: \$24,862.00; Hours: 55.50

Valuation of Services

21. Attorneys and paraprofessionals of BSPA expended a total 131.30 hours in connection with their representation of the Debtors during the Application Period, summarized as follows:

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME

PROFESSIONALS:

Name (Partner Or Associate)	Position of the Applicant, Number of Years in Position, Year of Obtaining License to Practice	Total Hours	Hourly Rate	Total Fee
Paul Steven Singerman	Partner since 1997. Member of FL Bar since 1983.	.80	\$535.00	\$428.00
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SUBTOTALS		126.20		\$59,066.50

PARAPROFESSIONALS:

Name of paraprofessional	Position Held, Number of Years in Position	Total Hours	Hourly Rate	Total Fee
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SUBTOTALS		5.10		\$943.50

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: 131.30

"BLENDED" HOURLY RATE: **\$457.04**

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: **\$60,010.00**

22. The nature of work performed by these persons is fully set forth in Exhibit A attached hereto. These are BSPA's normal hourly rates. The reasonable value of the services rendered by BSPA for the Debtors during the Application Period is \$60,010.00.

23. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by BSPA is fair and reasonable given: (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code. Moreover, BSPA has reviewed the requirements of Del. Bankr. L. R. 2016-2 and the Administrative Order and believes that this Application complies with such Rule and Order.

WHEREFORE, BSPA respectfully requests that, for the period May 1, 2009 through May 31, 2009, an interim allowance be made to BSPA for compensation in the amount of \$60,010.00 and actual and necessary expenses in the amount of \$166.39 for a total allowance of \$60,176.39 and payment of **\$48,008.00** (80% of the allowed fees) and reimbursement of **\$166.39**

(100% of the allowed expenses) be authorized for a total payment of \$48,174.39 and for such other and further relief as this Court may deem just and proper.

Dated: June 18, 2009

BERGER SINGERMANN, P.A.

/s/ Arthur J. Spector

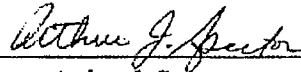
Arthur J. Spector
350 E. Las Olas Boulevard, 10th Floor
Fort Lauderdale, FL 33301
Telephone: (954) 525-9900
Facsimile: (954) 523-2872
Email: aspector@bergersingerman.com
Co-Counsel for the Debtors-in-Possession

VERIFICATION

STATE OF FLORIDA :
COUNTY OF BROWARD :

Arthur J. Spector, after being duly sworn according to law, deposes and says:

- a) I am an associate of the applicant law firm Berger Singerman, P.A. ("BSPA"), and have been admitted to appear before this Court.
- b) I am familiar with the legal services rendered by BSPA as counsel to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the lawyers and paraprofessionals of BSPA.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed the Local Bankruptcy Rules for the District of Delaware, and submit that the Application substantially complies with such rules.



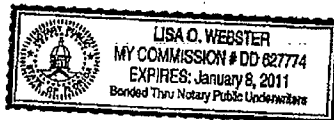
Arthur J. Spector

SWORN AND SUBSCRIBED
before me this ~~18th~~_{26th} day of June, 2009.



Notary Public
My Commission Expires:

2156509-1



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
The SCO GROUP, INC., <u>et al.</u> , ¹)	Case No. 07-11337(KG)
)	(Jointly Administered)
Debtors.)	

Objection Deadline: July 21, 2009, at 4:00 p.m. prevailing Eastern time
Hearing Date: Scheduled only if necessary

NOTICE OF FILING OF FEE APPLICATION

To: (1) The Debtors; (2) Co-Counsel to the Debtors; (3) Office of the United States Trustee
Berger Singerman, P.A., Co-Counsel to the Debtors in Possession in the above-captioned chapter 11 case, filed and served the *Twenty-First Interim Application of Berger Singerman, P.A. for Compensation for Services and Reimbursement of Expenses, as Co-Counsel to the Debtors in Possession for the Period from May 1, 2009 through May 31, 2009* (the "Fee Application"), seeking compensation for the reasonable and necessary services rendered to the Debtors in the amount of \$60,010.00 and reimbursement for actual and necessary expenses in the amount of \$166.39.

Objections or responses to the Fee Application, if any, must be made in writing and filed with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801, on or before **July 21, 2009, at 4:00 p.m. Prevailing Eastern Time.**

¹ The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393. The address for both Debtors is 355 South 520 West, Lindon, UT 84042.

The Fee Application is submitted pursuant to the *Administrative Order Establishing Procedures for Interim Monthly Compensation of Professionals*, approved by this Court on October 5, 2007, Docket No. 95 (the "Fee Order").

At the same time, you must also serve a copy of the objections or responses, if any, upon the following: (i) The Debtors, The SCO Group, Inc. and SCO Operations, Inc., 355 South 520 West, Suite 1000, Lindon, UT 84041 (Attn: Ryan Tibbitts, General Counsel); (ii) Co-Counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19899-8705 (Attn: Laura Davis Jones, Esq.); (iii) Co-Counsel to the Debtors, Berger Singerman, P.A., 350 East Las Olas Blvd., Ste. 1000, Fort Lauderdale, FL 33301 (Attn: Arthur J. Spector, Esq.); and (iv) The Office of the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Joseph J. McMahon, Jr., Esq.).

IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THEN 80% OF FEES AND 100% OF THE EXPENSES REQUESTED IN THE FEE APPLICATION MAY BE PAID PURSUANT TO THE FEE ORDER WITHOUT FURTHER HEARING OR ORDER OF THE COURT.


IF A TIMELY OBJECTION IS FILED AND SERVED, THEN PAYMENT WILL BE MADE ACCORDING TO THE PROCEDURES SET FORTH IN THE FEE ORDER.

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A HEARING ON THE FEE APPLICATION WILL BE HELD ONLY IF
OBJECTIONS OR RESPONSES ARE TIMELY FILED.

Dated: June 29, 2009

PACHULSKI STANG ZIEHL & JONES LLP



Laura Davis Jones (Bar No. 2436)
James E. O'Neill (Bar No. 4042)
Kathleen P. Makowski (Bar No. 3648)
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and

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Paul Steven Singerman
Arthur J. Spector
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Facsimile: (305) 714-4340
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Fort Lauderdale, FL 33301
Telephone: (954) 525-9900
Facsimile: (954) 523-2872
Email: singerman@bergersingerman.com
aspector@bergersingerman.com

Co-Counsel for the Debtors and
Debtors-in-Possession

Exhibit A

BERGER SINGERMAN, PA

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

Statement as of May 31, 2009
Statement No. 66022

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

CASE ADMINISTRATION

BUSINESS OPERATIONS

MEETING OF CREDITORS/COMMITTEES

ASSET ANALYSIS AND RECOVERY

ASSET DISPOSITION/PRESERVATION

FINANCING

FEE/EMPLOYMENT APPLICATION

CLAIMS ADMINISTRATION AND OBJECTION

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

UTILITIES

EMPLOYEE BENEFITS/PENSIONS

SETTLEMENT AND COMPROMISE

PLAN AND DISCLOSURE STATEMENT

TAX ISSUES

LITIGATION CONSULTING

RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees:	0.00
Current Expenses:	166.39
Current Fees:	407.00
Current Expenses:	0.00
Current Fees:	200.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	31,348.50
Current Expenses:	0.00
Current Fees:	871.00
Current Expenses:	0.00
Current Fees:	1,443.50
Current Expenses:	0.00
Current Fees:	878.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	24,862.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00

BERGER SINGERMANN, PA

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Total Current Billing:	<u>60,176.39</u>
Previous Balance Due:	308,278.91
Payments:	<u>116,982.06</u>
Total Now Due:	251,473.24

THE SCO GROUP, INC

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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: 6/17/2009
INVOICE NO. 66022

MATTER ID: 11994-0001

EXPENSES

4/30/2009	CONFERENCE CALLS	1.00	5.97
	CONFERENCE CALLS		5.97
5/13/2009	TELEPHONE: 912482030022	1.00	4.17
5/15/2009	TELEPHONE: 918019325408	1.00	1.39
5/15/2009	TELEPHONE: 918015609515	1.00	1.39
5/21/2009	TELEPHONE: #18019325403	1.00	20.85
5/22/2009	TELEPHONE: #18019325408	1.00	16.68
5/22/2009	TELEPHONE: #18132287200	1.00	0.96
5/22/2009	TELEPHONE: #18133015146	1.00	1.79
5/29/2009	TELEPHONE: #12149520052	1.00	1.39
	LONG DISTANCE TELEPHONE		48.62
5/6/2009	PHOTOCOPIES	11.00	1.10
5/6/2009	PHOTOCOPIES	6.00	0.60
5/6/2009	PHOTOCOPIES	6.00	0.60
5/7/2009	PHOTOCOPIES	10.00	1.00
5/7/2009	PHOTOCOPIES	15.00	1.50
5/12/2009	PHOTOCOPIES	81.00	8.10
5/12/2009	PHOTOCOPIES	20.00	2.00
5/12/2009	PHOTOCOPIES	20.00	2.00
5/12/2009	PHOTOCOPIES	81.00	8.10
5/14/2009	PHOTOCOPIES	10.00	1.00
5/15/2009	PHOTOCOPIES	9.00	0.90
5/15/2009	PHOTOCOPIES	8.00	0.80

THE SCO GROUP, INC

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MATTER ID: 11994-0001

5/15/2009	PHOTOCOPIES	8.00	0.80
5/15/2009	PHOTOCOPIES	16.00	1.60
5/18/2009	PHOTOCOPIES	16.00	1.60
5/20/2009	PHOTOCOPIES	15.00	1.50
5/22/2009	PHOTOCOPIES	7.00	0.70
5/22/2009	PHOTOCOPIES	7.00	0.70
5/22/2009	PHOTOCOPIES	69.00	6.90
5/22/2009	PHOTOCOPIES	45.00	4.50
5/22/2009	PHOTOCOPIES	7.00	0.70
5/29/2009	PHOTOCOPIES	29.00	2.90
5/29/2009	PHOTOCOPIES	17.00	1.70
5/29/2009	PHOTOCOPIES	427.00	42.70
5/29/2009	PHOTOCOPIES	13.00	1.30
5/29/2009	PHOTOCOPIES	11.00	1.10
5/29/2009	PHOTOCOPIES	6.00	0.60
5/29/2009	PHOTOCOPIES	81.00	8.10
5/29/2009	PHOTOCOPIES	67.00	6.70

PHOTOCOPIES

111.80

SUB-TOTAL 166.39

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	3,395.99
SUB-TOTAL PAYMENTS:			3,395.99

CASE ADMINISTRATION

MATTER ID: 11994-0501

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/27/2009	AJS	TELECONFERENCE WITH D. MCBRIDE RE CONSEQUENCES OF CONVERSION	0.20
5/30/2009	PSS	MEMO FROM/TO A. SPECTOR REGARDING SCO CONVERSION QUESTIONS	0.20
5/30/2009	AJS	PREPARE CORRESPONDENCE TO J. GUSO AND EXCHANGE E-MAIL CORRESPONDENCE WITH P. SINGERMAN REGARDING ISSUES ARISING UPON CONVERSION TO CHAPTER 7	0.20
5/31/2009	AJS	TELEPHONE CONFERENCE WITH J. GUSO REGARDING RAMIFICATIONS FROM CHAPTER 7 CONVERSION	0.20

SUB-TOTAL FEES: 0.80 407.00

RATE SUMMARY

PAUL S. SINGERMAN	0.20 HOURS	535.00/HR	107.00
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THE SCO GROUP, INC

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MATTER ID: 11994-0501

ARTHUR J. SPECTOR 0.60 HOURS 500.00/HR
TOTAL 0.80

300.00

PAYMENTS

6/15/2009 PAYMENT T/A CHK # 11912 744.00
SUB-TOTAL PAYMENTS: 744.00

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/31/2009 JG CONFERENCE WITH A. SPECTOR RE: BOARD
MEETING AND CORPORATE ISSUES 0.40

SUB-TOTAL FEES: 0.40 200.00

RATE SUMMARY

JORDIGUSO 0.40 HOURS 500.00/HR 200.00
TOTAL 0.40

PAYMENTS

6/15/2009 PAYMENT T/A CHK # 11912 2,640.00
SUB-TOTAL PAYMENTS: 2,640.00

ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/1/2009 DL CONFER, COORDINATE RE SCHEDULES TO
PURCHASE CONTRACT; PREPARE FOR AND
PARTICIPATE IN CONFERENCES RE SAME, ETC;
MEMOS RE CURE COST ISSUES IN ASSUMING
NOVELL CONTRACTS AND ISSUES RE LETTER OF
CREDIT FOR JUDGMENT AMOUNT 1.10

5/6/2009 DL CONFER, REVIEW AND COMMENT RE MOTION TO
CONVERT, ISSUES RE DEAL CONTRACT AND
SCHEDULES, METHODS TO PROGRESS THE
TRANSACTION, ETC 0.90

5/7/2009 SZG REVIEW REVISED FINAL REGULATIONS; REVISE
MEMO 2.30

5/7/2009 DL CONFERENCE CALL WITH ATTYS FOR PROPOSED
PURCHASER, MEMOS RE FOLLOW UP, ETC 0.70

5/7/2009 AJS CONFERENCE CALL WITH PURCHASER'S COUNSEL 0.50

		AT BRYAN CAVE, J. HUNSAKER AND D. LAMPERT	
5/8/2009	SZG	REVISE MEMO REGARDING CFIUS ISSUES	1.30
5/8/2009	DL	COORDINATE, MEMOS RE FOREIGN INVESTMENT REGULATIONS, RELATED POINTS, DEAL NEGOTIATIONS, ETC; COORDINATE AND MEMOS RE DUE DILIGENCE, DATA ROOM, ETC	0.80
5/11/2009	DL	CONFER, MEMOS RE DEAL NEGOTIATIONS, DUE DILIGENCE AND ISSUES OF FOREIGN SUBSIDIARIES	0.80
5/12/2009	DL	CONFER, REVIEW AND COORDINATE RE CONVERSION MOTIONS, DUE DILIGENCE, DEAL ISSUES, ETC	0.60
5/13/2009	DL	CONFER, MEMOS RE DEVELOPMENTS, NEXT STEPS, DUE DILIGENCE AND CONTRACT ISSUES, TIMELINE ISSUES, ETC	1.40
5/14/2009	PB	REVIEW COMMUNICATIONS REGARDING DUE DILIGENCE CHECKLIST AND PRODUCTION OF DOCUMENTS	0.70
5/14/2009	DL	CONFER, MEMOS RE DUE DILIGENCE BY POTENTIAL PURCHASER, OTHER ALTERNATIVES RE MOTIONS TO CONVERT, MEMOS AND FOLLOW UP, REVIEW DATA ROOM, ETC; MEMOS RE DEAL STRUCTURE ESP FOREIGN RECEIVABLES OWED BY SCO	1.10
5/14/2009	AJS	RECEIVE CORRESPONDENCE FROM AND TELECONFERENCE WITH L. BAYLES RE 363 SALE	0.20
5/15/2009	PB	REVIEW COMMUNICATIONS REGARDING DUE DILIGENCE REQUESTS; REVIEW DUE DILIGENCE CHECKLIST	1.20
5/15/2009	AJS	REVIEW BUYER'S DRAFT OF APA	1.00
5/15/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING PATENT; EXCHANGE E-MAIL CORRESPONDENCE WITH C. CRUZ RE SAME	0.10
5/17/2009	DL	REVIEW AND QUICK COMMENTS ON NEW DRAFT PURCHASE AGREEMENT, MEMOS RE SAME, CONFER WITH REORG TEAM RE SAME AND RE COMMENTS	2.10
5/17/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH D. LAMPERT AND REVIEW CORRESPONDENCE FROM D. MCBRIDE AND J. HUNSAKER REGARDING APA	0.50
5/18/2009	PB	CONFER REGARDING DUE DILIGENCE CHECKLIST; MEMO REGARDING SAME	1.00
5/18/2009	DL	MEMOS, FOLLOW UP RE DEAL TERMS IN NEW CONTRACT, ISSUES FOR TRANSACTION AND BK COURT, COMPILE COMMENTS, DRAFT, REVISE AND SEND MEMO RE SAME, ETC	2.80

5/19/2009	DL	REVIEW, CONFER RE AND RESPOND TO MEMOS RE DEAL STATUS AND NEXT STEPS, PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RE SAME AND RE ALTERNATIVES, ETC	1.10
5/19/2009	AJS	CONFERENCE CALL WITH D. LAMPERT, F. CAPLAN, R. TIBBITTS, J. HUNSAKER, D. MCBRIDE AND K. NIELSEN REGARDING APA	0.80
5/20/2009	FHC	REVIEW APA AND BEGIN DRAFTING COMMENTS. REVIEW RYAN, JEFF AND OTHER EMAILS REGARDING DEAL POINTS. CONF CALL AMONG PURCHASER GROUP AND COUNSEL. WORK ON DRAFT OF COPYRIGHT / EXCLUDED ASSETS SECTIONS	5.00
5/20/2009	DL	CONFER REGARDING CONFERENCE CALL REGARDING DEAL ISSUES; NEXT STEPS AND CONFERENCE CALL WITH POTENTIAL BUYER, CAPITAL SOURCE; COORDINATE REGARDING RESULTS IP AND OTHER ISSUES, ETC.	0.70
5/20/2009	AJS	CONFERENCE CALL WITH BUYER'S LEGAL TEAM AND PRINCIPAL OF BUYER'S GROUP, D. MCBRIDE, R. TIBBITTS, J. HUNSAKER AND F. CAPLAN	1.00
5/20/2009	AJS	REVIEW FILE FOR CASE ON STANDING AND FORWARD TO R. TIBBITTS AND OTHERS	0.20
5/21/2009	FHC	WORK ON COMMENTS. CONFERENCE WITH BRYAN CAVE. REVIEW RYAN COMMENTS.	3.60
5/22/2009	FHC	WORK ON MARK-UP FOR APA. TRANSMIT BLACKLINE WITH NOTES TO BRYAN CAVE AND SCO TEAM. CONTINUE WORK ON EXCLUDED ASSETS AND COPYRIGHT RETENTION TEXT.	3.50
5/22/2009	DL	CONFER, MEMOS RE PURCHASE AGREEMENT, EXHIBIT D TO SAME, AND ISSUES RE RESPONSE TO MOTIONS TO DISMISS, INCLUDING FINANCIAL INFORMATION ON LOSSES, PROJECTIONS, ETC	0.80
5/25/2009	DL	MEMOS RE SAME; FOLLOW UP RE PURCHASE AGREEMENT NEGOTIATIONS, ETC	0.40
5/25/2009	DL	CONFER, COORDINATE AND ASSIST RE PURCHASE AGREEMENT AND RELATED NEGOTIATIONS, ETC	0.60
5/26/2009	FHC	CONFERENCE WITH R. FROST REGARDING OUR COMMENTS AND NEXT STEPS; EMAIL REGARDING COPYRIGHT ISSUES	1.30
5/26/2009	AJS	REVIEW CORRESPONDENCE FROM J. HUNSAKER, D. MCBRIDE, R. TIBBITTS, D. LAMPERT AND TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING POSSIBLE TRANSACTIONS	0.20
5/26/2009	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS; REVIEW CORRESPONDENCE FROM S. SINGER	0.10

REGARDING STANDING ISSUE			
5/27/2009	FHC	REVIEW BRYAN CAVE CHANGES AGAINST BSPA DRAFT REGARDING WORKING CAPITAL SUPPORT AND MANAGEMENT EQUITY; FOLLOW UP REGARDING COPYRIGHT ISSUE; EMAIL R. FROST REGARDING LETTER OF CREDIT	1.00
5/27/2009	DL	MEMOS RE PURCHASE NEGOTIATION, LETTERS OF CREDIT ISSUES	0.30
5/28/2009	FHC	FOLLOW UP ON COPYRIGHT ISSUE AND SCHEDULING. REVIEW REPS	5.00
5/28/2009	DL	MEMOS AND RESPONSES, COORDINATE FOR CONFERENCE CALLS WITH PURCHASER AND BOARD OF DIRECTORS, MEMOS RE DEAL ISSUES, ETC; COORDINATE RE DISCLOSURE SCHEDULES	0.60
5/29/2009	PB	REVIEW REVISED PURCHASE AND SALE AGREEMENT REGARDING EXHIBITS AND SCHEDULES; PREPARE REVISED SUMMARY LIST OF SCHEDULES AND EXHIBITS; COMMUNICATIONS REGARDING SAME	3.60
5/29/2009	FHC	EMAILS AND CONFERENCE WITH R. FROST REGARDING COPYRIGHT ISSUE. REVIEW BACKGROUND CASE AUTHORITY AND ANALYSIS REGARDING SCO GROUP GOALS AND UNIX COPYRIGHTS. REVIEW NEW DRAFT. DISCUSS SCHEDULING.	6.10
5/29/2009	DL	MEMOS AND RESPONSES RE PURCHASE ARRANGEMENTS, DISCLOSURE SCHEDULES, AND OTHER ISSUES	0.40
5/29/2009	AJS	REVIEW CORRESPONDENCE FROM AND EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND BSPA TRANSACTION TEAM REGARDING COPYRIGHTS/STANDING ISSUE	0.30
5/30/2009	DL	MEMOS RE AND BEGIN TO REVIEW NEW DRAFT PURCHASE AGREEMENT, ETC	2.20
5/31/2009	FHC	REVIEW NEW DRAFT	2.00
5/31/2009	DL	REVIEW NEW PURCHASE AGREEMENT DRAFT, COMPILE COMMENTS, DRAFT, REVISE AND SEND MEMO RE ISSUES, FOLLOW UP	2.70
5/31/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH D. LAMPERT, CLIENT REPRESENTATIVES RE NEW TERMS IN APA	0.30
SUB-TOTAL FEES:			64.90
			<u>31,348.50</u>

RATE SUMMARY

PHYLLIS BEAN	6.50 HOURS	430.00/HR	2,795.00
FRANKLIN H. CAPLAN	27.50 HOURS	475.00/HR	13,062.50

THE SCO GROUP, INC

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MATTER ID: 11994-0505

STEVEN GARELLEK	3.60 HOURS	450.00/HR	1,620.00
DANIEL LAMPERT	22.10 HOURS	510.00/HR	11,271.00
ARTHUR J. SPECTOR	5.20 HOURS	500.00/HR	2,600.00
TOTAL	64.90		

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	71,714.47
		SUB-TOTAL PAYMENTS:	71,714.47

FINANCING

MATTER ID: 11994-0506

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/12/2009	AJS	TELECONFERENCE WITH D. MCBRIDE RE POTENTIAL INVESTOR	0.10	
5/26/2009	PSS	TELEPHONE CONFERENCE WITH M. WEISS REGARDING PLAN AND INVESTMENT ISSUES; MEMO TO A. SPECTOR REGARDING SAME	0.40	
5/27/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH M. WEISS AND EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING FINANCING	0.10	
5/27/2009	AJS	TELECONFERENCE WITH POTENTIAL FINANCIER FOR EXIT FINANCING	0.40	
5/28/2009	AJS	TELEPHONE CONFERENCE WITH E. SPANGENBERG REGARDING FINANCING	0.20	
5/29/2009	PSS	MEMOS FROM/TO A. SPECTOR AND MANAGEMENT REGARDING STATUS	0.20	
5/29/2009	AJS	TELEPHONE CALL TO E. SPANGENBERG; TELECONFERENCE WITH M. WEISS	0.10	
5/30/2009	AJS	TELECONFERENCE WITH E. SPANGENBERG	0.20	
		SUB-TOTAL FEES:	1.70	871.00

RATE SUMMARY

PAUL S. SINGERMAN	0.60 HOURS	535.00/HR	321.00
ARTHUR J. SPECTOR	1.10 HOURS	500.00/HR	550.00
TOTAL	1.70		

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	153.60
		SUB-TOTAL PAYMENTS:	153.60

THE SCO GROUP, INC

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MATTER ID: 11994-0507

FEE/EMPLOYMENT APPLICATION

MATTER ID: 11994-0507

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/7/2009	CC	REVIEWED APRIL INVOICE IN PREPARATION FOR TWENTIETH MONTHLY FEE APPLICATION OF BSPA.	0.30
5/8/2009	CC	BEGAN PREPARATION OF TWENTIETH INTERIM FEE APPLICATION OF BSPA.	0.50
5/8/2009	AJS	REVIEW CORRESPONDENCE FROM K. NIELSEN REGARDING SCO-INDIA	0.10
5/11/2009	CC	REVIEWED SCO MONTHLY INVOICE REGARDING PRIVILEGED INFORMATION.	0.50
5/15/2009	CC	WORKED ON TWENTIETH MONTHLY FEE APPLICATION OF BSPA.	1.00
5/15/2009	CC	PREPARED APPLICATION TO EMPLOY OCEAN TOMO AS EXCLUSIVE CONSULTANT IN CONNECTION WITH MARKETING OF PATENTS.	1.20
5/15/2009	AJS	REVIEW AND REVISE 20TH INTERM FEE APPLICATION	0.60
5/19/2009	CC	WORKED ON APPLICATION TO RETAIN OCEAN TOMO AS MARKETING CONSULTANT RELATING TO SALE OF PATENTS.	0.80
5/22/2009	CC	PREPARED AFFIDAVIT OF PAUL V. GRECO OF OCEAN TOMO IN SUPPORT OF APPLICATION FOR RETENTION AND EMPLOYMENT OF OCEAN TOMO AS MARKETING CONSULTANT TO DEBTORS IN CONNECTION WITH SALE OF PATENT	0.80
5/22/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH C. CRUZ AND REVISE AFFIDAVIT FOR EMPLOYMENT OF OCEAN TOMO	0.30

SUB-TOTAL FEES: 6.10 1,443.50

RATE SUMMARY

CARMEN CRUZ	5.10 HOURS	185.00/HR	943.50
ARTHUR J. SPECTOR	1.00 HOURS	500.00/HR	500.00
TOTAL	<u>6.10</u>		

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	4,102.80
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SUB-TOTAL PAYMENTS: 4,102.80

THE SCO GROUP, INC

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MATTER ID: 11994-0509

CLAIMS ADMINISTRATION AND OBJECTION

MATTER ID: 11994-0509

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/14/2009	DB	FOLLOW UP REGARDING FINALIZING OBJECTIONS TO CLAIMS OF IBM, NOVELL AND RED HAT	0.40	
5/14/2009	AJS	REVIEW AND REVISE OBJECTIONS TO CLAIMS OF IBM, NOVELL AND RED HAT AND EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS AND J. O'NEILL REGARDING SAME	0.60	
5/21/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS AND MAKE REVISIONS TO OBJECTIONS TO THREE CLAIMS	0.50	
5/21/2009	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS AND REVIEW FILE REGARDING BOIES SCHILLER CLAIM	0.10	
5/22/2009	AJS	PREPARE CORRESPONDENCE TO R. TIBBITTS REGARDING CLAIM OF BOIES SCHILLER	0.10	
5/22/2009	AJS	TELEPHONE CONFERENCE WITH R. TIBBITTS REGARDING CLAIMS ISSUES	0.20	
SUB-TOTAL FEES:			1.90	878.00

RATE SUMMARY

DOUGLAS BATES	0.40 HOURS	320.00/HR	128.00
ARTHUR J. SPECTOR	1.50 HOURS	500.00/HR	750.00
TOTAL	1.90		

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	5,348.80
SUB-TOTAL PAYMENTS:			5,348.80

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

MATTER ID: 11994-0512

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	40.00
SUB-TOTAL PAYMENTS:			40.00

EMPLOYEE BENEFITS/PENSIONS

MATTER ID: 11994-0514

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	40.00
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THE SCO GROUP, INC

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MATTER ID: 11994-0514

SUB-TOTAL PAYMENTS: 40.00

SETTLEMENT AND COMPROMISE

MATTER ID: 11994-0517

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	560.00
SUB-TOTAL PAYMENTS:			<u>560.00</u>

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	26,204.80
SUB-TOTAL PAYMENTS:			<u>26,204.80</u>

LITIGATION CONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 5/31/2009

HOURS

5/1/2009	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS AND REVIEW CORRESPONDENCE FROM S. SINGER REGARDING 10TH CIRCUIT ARGUMENTS	0.20
5/5/2009	JE	REVIEW AND ANALYZE MOTION TO CONVERT AND RELATED DOCUMENTS (.4); EXCHANGE E-MAIL MEMORANDA WITH A. SPECTOR, R. TIBBITTS, D. MCBRIDE, AND J. HUNSAKER REGARDING SAME (.5). ANALYZE ISSUES REGARDING 11 U.S.C. SECTION 1112 (.2).	1.10
5/5/2009	DL	REVIEW MOTION TO CONVERT AND ATTACHMENTS, MEMOS RE RESPONSE TO SAME, ETC	0.60
5/6/2009	PA	REVIEW UST MOTION TO CONVERT (.1) EMAILS TO/FROM TEAM REGARDING SAME (.2) RESEARCH REGARDING CONVERSION STATUTE (1.5) START DRAFTING RESPONSE (.6)	2.30
5/6/2009	JE	EXCHANGE MULTIPLE E-MAIL MEMORANDA WITH P. AVRON, D. LAMPERT, AND A. SPECTOR REGARDING US TRUSTEE'S MOTION TO CONVERT, AND RESPONSE TO SAME (.3); TELEPHONE CALLS WITH P. AVRON AND D. LAMPERT REGARDING SAME (.2).	0.50
5/6/2009	AJS	REVIEW UST'S MOTION TO CONVERT CASES; REVIEW CORRESPONDENCE FROM CLIENT REPRESENTATIVES AND EXCHANGE E-MAIL CORRESPONDENCE WITH J. EATON REGARDING MOTION	0.70

5/7/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. HUNSAKER AND R. TIBBITTS REGARDING CONVERSION MOTION	0.20
5/11/2009	JE	EXCHANGE E-MAIL MEMORANDA WITH A. SPECTOR REGARDING MOTION TO CONVERT, AND HEARING ON SAME.	0.10
5/11/2009	AJS	REVIEW CORRESPONDENCE FROM R. TIBBITTS, J. O'NEILL, US TRUSTEE REGARDING HEARING ON UST'S MOTION TO CONVERT AND NEW MOTIONS FILED BY IBM AND NOVELL.	0.20
5/12/2009	JE	ANALYZE ISSUES REGARDING IBM AND NOVELL MOTIONS TO CONVERT, AND QUICKLY REVIEW SAME (.3); CONFERENCE WITH A. SPECTOR REGARDING SAME (.1).	0.40
5/12/2009	AJS	PREPARE CORRESPONDENCE TO R. TIBBITTS REGARDING RESPONSE TO MOTIONS	0.20
5/12/2009	AJS	REVIEW NOVELL'S MOTION TO CONVERT CASES; REVIEW IBM'S MOTION TO CONVERT CASES	0.60
5/13/2009	AJS	CONFERENCE CALL WITH T. NORMAND, S. SINGER, K. NIELSEN, R. TIBBITTS, J. HUNSAKER REGARDING RESPONSES TO MOTIONS	1.10
5/15/2009	PA	RESEARCH REGARDING 1104 UNUSUAL CIRCUMSTANCES; EMAIL TO A. SPECTOR REGARDING SAME	1.40
5/15/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. O'NEILL REGARDING HEARINGS ON MOTIONS TO CONVERT CASES TO CHAPTER 7	0.10
5/15/2009	AJS	REVIEW CASES ON UNUSUAL CIRCUMSTANCES	1.00
5/17/2009	AJS	REVIEW ADDITIONAL CASES ON UNUSUAL CIRCUMSTANCES	0.50
5/18/2009	JE	CONFERENCE WITH A. SPECTOR REGARDING HEARING ON MOTIONS TO DISMISS/CONVERT (.2); CONFERENCE CALL WITH A. SPECTOR, J. O'NEILL AND L. JONES REGARDING SAME (.8)	1.00
5/18/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. O'NEILL AND REVIEW CORRESPONDENCE FROM R. LEVIN, FROM J. MCMAHON AND FROM A. LEWIS REGARDING SCHEDULING; CONFERENCE CALL WITH L.D. JONES, J. O'NEILL AND J. EATON TO PLAN RESPONSES TO CONVERSION MOTIONS	1.00
5/18/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH S. SINGER; PREPARE CORRESPONDENCE TO K. NIELSEN	0.20
5/19/2009	JE	CONFERENCE WITH D. BATES REGARDING MOTIONS TO DISMISS.	0.10
5/20/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R.	0.20

		TIBBITTS AND J. HUNSAKER REGARDING SUPPORT OF PARTIES IN INTEREST	
5/21/2009	DB	BEGIN LEGAL RESEARCH RELATING TO ISSUES RAISED BY UST AND CREDITORS IN MOTIONS TO CONVERT OR DISMISS CASE. (.8). REVIEW OF MEMO FROM A. SPECTOR REGARDING SAME. (.1).	0.90
5/21/2009	JE	PARTICIPATE IN TEAM CONFERENCE CALL REGARDING MOTION TO DISMISS HEARING AND STRATEGY.	0.70
5/21/2009	AJS	REVIEW AND REVISE FIRST DRAFT OF DESCRIPTION OF I.P. CLAIMS (1.1); CONFERENCE CALL WITH BOIES SCHILLER, PACHULSKI, STANG AND R. TIBBITTS REGARDING PLANNING THE RESPONSE AND THE TRIAL THEREOF (1.5)	2.60
5/21/2009	AJS	BEGIN RESEARCH ON SECTION 1112 ISSUES; EXCHANGE E-MAIL CORRESPONDENCE WITH M. GONZALEZ AND R. TIBBITTS	0.50
5/22/2009	PA	SECTION 11129(B) RESEARCH REGARDING PENDING MOTIONS TO CONVERT	2.40
5/22/2009	DB	CONTINUE LEGAL RESEARCH REGARDING SEVERAL ISSUES RELATING TO MOTIONS TO CONVERT CASES TO CHAPTER 7. (1.5) CONFERENCE CALLS WITH P. AVRON, A. SPECTOR AND J. EATON REGARDING SAME. (.6). REVIEW OF MEMOS FROM P. AVRON REGARDING SAME. (.3)	2.40
5/22/2009	JE	CONFERENCES WITH A. SPECTOR REGARDING HEARING ON MOTIONS TO DISMISS, AND STRATEGY AS TO RESPONSE (.4); ANALYZE ISSUES REGARDING SECTION 1112, RESPONSE AND STRATEGY (.5); TELEPHONE CALLS WITH A. SPECTOR, D. BATES AND P. AVRON REGARDING SAME AND RESEARCH ISSUES (.6).	1.50
5/22/2009	AJS	REVIEW CORRESPONDENCE FROM K. NIELSEN WITH ACCOUNTING RESPONSE TO DISMISSAL/CONVERSION MOTIONS	0.20
5/22/2009	AJS	OFFICE CONFERENCE WITH J. EATON REGARDING TRIAL OF MOTIONS; CONTINUE DRAFTING RESPONSE	0.50
5/22/2009	AJS	TELEPHONE CONFERENCE WITH R. TIBBITTS AND M. GONZALEZ REGARDING RESPONSE TO MOTIONS	0.60
5/22/2009	AJS	TELEPHONE CONFERENCE WITH AND REVIEW CORRESPONDENCE FROM R. TIBBITTS REGARDING PRESS INTEREST IN MOTIONS	0.10
5/22/2009	AJS	RESEARCH SESSION WITH P. AVRON, D. BATES AND J. EATON REGARDING ESTATE ISSUE	0.60
5/22/2009	AJS	LEGAL RESEARCH ON PROVISIONS OF SECTION 101,	0.30

AMONG OTHERS			
5/23/2009	DB	CONTINUE LEGAL RESEARCH REGARDING MOTIONS TO CONVERT CASES. (.5) REVIEW MEMO FROM PAUL AVRON REGARDING SAME AND CASES CITED THEREIN. (.4)	0.90
5/24/2009	AJS	DRAFT RESPONSE TO MOTIONS TO CONVERT	2.10
5/25/2009	DB	FOLLOW UP LEGAL RESEARCH REGARDING ISSUES RELATING TO MOTIONS TO CONVERT CASES.	0.60
5/25/2009	DL	REVIEW, MEMOS AND REVISIONS RE RESPONSE TO MOTIONS TO CONVERT	1.90
5/25/2009	AJS	CONTINUE DRAFTING RESPONSE TO MOTION TO CONVERT AND LEGAL RESEARCH IN SUPPORT THEREOF.	2.00
5/26/2009	PA	RESEARCH REGARDING PENDING MOTIONS TO DISMISS (.4) EMAIL TO A. SPECTOR REGARDING SAME (.1)	0.50
5/26/2009	DB	PHONE CALL WITH JOHN EATON AND A. SPECTOR REGARDING STATUS AND STRATEGY REGARDING RESPONSE TO MOTIONS TO CONVERT CASES. (.2). PHONE CALL TO PAUL AVRON REGARDING SAME. (.1). REVIEW OF DRAFT BRIEF IN RESPONSE TO MOTIONS TO CONVERT CASES. (.3).	0.60
5/26/2009	JE	PROOFREAD AND REVISE RESPONSE TO MOTIONS TO DISMISS; CONFERENCE WITH A. SPECTOR REGARDING SAME (.8). PARTICIPATE IN STRATEGY CONFERENCE CALL REGARDING MOTIONS TO DISMISS (1.0). TELEPHONE CONFERENCE WITH D. BATES REGARDING RESEARCH ISSUES AND ANALYZE ISSUES REGARDING HEARING (.4).	2.20
5/26/2009	AJS	CONFERENCE CALL WITH L. D. JONES, J. O'NEILL, M. GONZALEZ, AND J. EATON REGARDING STRATEGY ON RESPONSE TO AND TRIAL OF CONVERSION MOTIONS	1.00
5/26/2009	AJS	CONFERENCE CALL WITH D. MCBRIDE, R. TIBBITTS, K. NIELSEN REGARDING RESPONSE TO CONVERSION MOTIONS	0.60
5/26/2009	AJS	REVISE FIRST DRAFT OF RESPONSE TO MOTIONS TO CONVERT AFTER REVIEWING COMMENTS AND SUGGESTIONS OF OTHERS	1.30
5/26/2009	AJS	OFFICE CONFERENCE WITH J. EATON AND TELEPHONE CONFERENCE WITH D. BATES REGARDING RESEARCH ISSUES	0.20
5/26/2009	AJS	REVIEW CORRESPONDENCE FROM K. NIELSEN; MAKE EDITS TO ATTACHED MATERIAL AND UPDATE RESPONSE	0.50
5/27/2009	PA	RESEARCH REGARDING PENDING MOTIONS TO	0.30

		CONVERT	
5/27/2009	DB	REVIEW OF MEMO FROM A. SPECTOR REGARDING LEGAL RESEARCH RELATING TO MOTIONS TO CONVERT CASES AND CALL WITH PAUL AVRON REGARDING SAME. (.3) READ AND REVIEW CASES CITED IN MEMO FROM A. SPECTOR AND FOLLOW UP RESEARCH REGARDING CONVERSION ISSUES/UNUSUAL CIRCUMSTANCES TEST. (1.3).	1.60
5/27/2009	AJS	RESEARCH ON SECTIONS 1104 AND 1112 AND PREPARE CORRESPONDENCE TO P. AVRON AND D. BATES REGARDING FURTHER RESEARCH	1.20
5/27/2009	AJS	REVIEW CORRESPONDENCE FROM CUSTOMER EXPRESSING OBJECTION TO CONVERSION AND PREPARE CORRESPONDENCE TO J. O'NEILL REGARDING SAME	0.10
5/28/2009	JE	ANALYZE ISSUES REGARDING MOTIONS TO DISMISS AND RESPONSE TO SAME.	0.20
5/28/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH M. GONZALEZ REGARDING IDEAS FOR RESPONSE TO MOTIONS FOR CONVERSION OF CASES	0.10
5/29/2009	DB	FOLLOW UP RESEARCH ISSUES RELATING TO RESPONSE TO MOTIONS FOR CONVERSION OR DISMISSAL OF CASE. (2.0). MEMOS TO AND FROM A. SPECTOR AND P. AVRON REGARDING SAME. (.3)	2.30
5/29/2009	AJS	CONTINUE DRAFTING RESPONSE TO MOTIONS TO CONVERT; PREPARE CORRESPONDENCE TO R. TIBBITTS, M. GONZALEZ AND D. MCBRIDE; EXCHANGE EMAIL COMMUNICATIONS WITH P. AVRON	1.40
5/30/2009	DB	CONTINUE LEGAL RESEARCH REGARDING RESPONSE BRIEF RELATING TO MOTIONS TO CONVERT OR DISMISS CASES. (1.6). DRAFTING MEMOS OF LAW TO A. SPECTOR REGARDING SAME. (.8)	2.40
5/30/2009	AJS	RESEARCH ADDITIONAL CASES	1.50
5/31/2009	AJS	RESEARCH MORE CASES	2.10
5/31/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN, REVIEW CORRESPONDENCE FROM R. TIBBITTS AND D. MCBRIDE REGARDING RESPONSE; FILL IN SOME ITEMS OF MISSING INFORMATION IN RESPONSE	0.90

SUB-TOTAL FEES: 55.50

24,862.00

RATES SUMMARY

PAUL AVRON	6.90 HOURS	400.00/HR	2,760.00
DOUGLAS BATES	11.70 HOURS	320.00/HR	3,744.00
JOHNEATON	7.80 HOURS	485.00/HR	3,783.00

THE SCO GROUP, INC

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MATTER ID: 11994-0527

DANIEL LAMPERT	2.50 HOURS	510.00/HR	1,275.00
ARTHUR J. SPECTOR	26.60 HOURS	500.00/HR	13,300.00
TOTAL	55.50		

PAYMENTS

6/15/2009	PAYMENT	T/A CHK # 11912	2,037.60
		SUB-TOTAL PAYMENTS:	<u>2,037.60</u>

TOTAL CURRENT BILLING: 60,176.39

PREVIOUS BALANCE DUE: 308,278.91

368,455.30

TOTAL PAYMENTS: 0.00

TOTAL NOW DUE: 251,473.24

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

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
The SCO GROUP, INC., et al., ¹)	Case No. 07-11337 (KG)
)	(Jointly Administered)
)	
Debtors.)	

CERTIFICATE OF SERVICE

I, Kathleen P. Makowski, hereby certify that on this 29th day of June, 2009, I caused a true and correct copy of the following documents to be served upon the parties on the attached service list in the manner indicated thereon:

Notice of Filing of Fee Application; and

**Twenty-First Interim Application of Berger Singerman, P.A. for Compensation for Services and Reimbursement of Expenses, as Co-Counsel to the Debtors in Possession for the Period from May 1, 2009 through May 31, 2009;
Exhibit A.**


Kathleen P. Makowski (Bar No. 3648)

¹ The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393.

The SCO Group, Inc.

Fee App Service List

Case No. 07-11337

Document No. 132195

1 – Hand Delivery

1 – First Class Mail

2 – Electronic Delivery

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Arthur J. Spector, Esquire

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(Debtors)

Ryan Tibbitts, General Counsel

Dale Easton, Controller

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