Exhibit A

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010

Professional	Position	Number of Years In Position	Prior Relevant Experience	Year of Obtaining License	Area of Expertise	Hours	Hourly Rate	Value
Bruce Comer	Managing Director	23+ years of combined professional experience	Over 18 years of experience in business development, finance and operations in US and Asia. Led operational and financial restructuring of Allegro Biodiesel as CEO and of Pacific Crossing as CFO. 5 years as strategic / operational consultant. VP in Merrill Lynch's investment banking group. Expertise with corporate governance, including private and public company board experience	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	6.0	$475.00	$2,850.00
Mark Fisler	Managing Director	24+ years of combined professional experience	Over 20 years of experience as an investment banker. Over 12 years of experience as a consultant/advisor, management company owner and corporate executive. President of Global Ethanol. Former board member of Global Ethanol, Golden Oval Eggs, Greenway Consulting and the Gainey Center	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	4.7	$475.00	2,232.50
Vinod Bhat	Senior Associate	9+ years of combined professional experience	Executed a variety of distressed financing, M&A and LBO transactions in the technology, industrials, media, gaming and real estate sectors. Operations and technology consultant at i2 Technologies, a leading software solutions provider	Holds Series 7, 63 and 79 licenses	Technology, Alternative Energy, Corporate Finance	22.0	250.00	5,500.00
Michael Hakim	Associate	3 years	Designed and maintained cash budgets, financial models, asset impairment analyses, cap tables and debt covenant analyses. Developed complex financial models involving multiple acquisition targets in various industries	Holds Series 7, 63 and 79 licenses	Alternative Energy and Technology, Corporate Finance	3.8	210.00	798.00
Total						**36.5**	**$311.79**	**$11,380.50**

Exhibit A

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROJECT CODE
FOR THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010

Project Code	Description	Hours	Value
1	Planning, Supervision and Review	0.0	$0.00
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	2.5	715.00
4	Analysis, Preparation and Execution of Restructuring Plan	8.7	2,782.50
5	Analysis & Preparation of Budget & Reports	8.8	2,471.00
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	0.0	0.00
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	8.1	3,120.50
10	Prep/Participate in Board calls and meetings	0.0	0.00
11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	6.4	1,803.50
12	Communication with lenders	0.0	0.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	2.0	488.00
15	Non-working Travel Time	0.0	0.00
	Total	**36.5**	**$11,380.50**

Exhibit A

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROFESSIONAL BY PROJECT CODE
FOR THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010

Professional	Project Code	Description	Hours	Value
Bruce Comer	1	Planning, Supervision and Review	0.0	$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	2.2	1,045.00
	5	Analysis & Preparation of Budget & Reports	0.9	427.50
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	2.4	1,140.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	0.5	237.50
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	0.0	0.00
Total			**6.0**	**$2,850.00**

Professional	Project Code	Description	Hours	Value
Mark Fisler	1	Planning, Supervision and Review	0.0	$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.4	190.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.5	237.50
	5	Analysis & Preparation of Budget & Reports	0.5	237.50
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	2.7	1,282.50
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	0.6	285.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	0.0	0.00
Total			**4.7**	**$2,232.50**

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OPA FINANCIAL ADVISORY SERVICES
SUMMARY OF HOURS BY PROFESSIONAL BY PROJECT CODE
FOR THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010

Professional	Project Code	Description	Hours	Value
Vinod Bhat	1	Planning, Supervision and Review	0.0	$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	2.1	525.00
	4	Analysis, Preparation and Execution of Restructuring Plan	6.0	1,500.00
	5	Analysis & Preparation of Budget & Reports	6.3	1,575.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	1.7	425.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	4.2	1,050.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	1.7	425.00
	15	Non-working Travel Time	0.0	0.00
Total			**22.0**	**$5,500.00**

Professional	Project Code	Description	Hours	Value
Michael Hakim	1	Planning, Supervision and Review	0.0	$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	1.1	231.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	1.3	273.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	1.1	231.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	63.00
	15	Non-working Travel Time	0.0	0.00
Total			**3.8**	**$798.00**

Exhibit A

THE SCO GROUP
OPA FINANCIAL ADVISORY SERVICES
DETAILS OF HOURS BY PROJECT CODE
FOR THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010

Date	Professional	Title	Hours	Value	Description of Hours	Code
9/15/10	Mark Fisler	Managing Director	0.4	$190.00	Review of July MORs	3
9/15/10	Vinod Bhat	Senior Associate	2.1	$525.00	Review of draft of July monthly operating report and follow up with management	3
Subtotal: Analysis & Preparation of Court filings			**2.5**	**715.0**		
9/1/10	Mark Fisler	Managing Director	0.2	$95.00	Review of final customer letter	4
9/1/10	Vinod Bhat	Senior Associate	0.2	$50.00	Follow up with management on joint venture in China	4
9/2/10	Vinod Bhat	Senior Associate	0.4	$100.00	Preparation of Letter to customers	4
9/2/10	Vinod Bhat	Senior Associate	0.5	$125.00	Updated grid of operating and commercial issues	4
9/3/10	Vinod Bhat	Senior Associate	1.1	$275.00	Call with management to discuss operating and commercial issues	4
9/3/10	Vinod Bhat	Senior Associate	0.5	$125.00	Preparation of IC Agreement for employee in India	4
9/3/10	Vinod Bhat	Senior Associate	1.1	$275.00	Review of documents sent by counsel in india regarding India operations	4
9/8/10	Bruce Comer	Managing Director	0.4	$190.00	Review and respond to emails related to India operations issues	4
9/8/10	Vinod Bhat	Senior Associate	0.4	$100.00	Updated grid of operating and commercial issues	4
9/13/10	Mark Fisler	Managing Director	0.3	$142.50	Canadian trademark application consideration after management request	4
9/21/10	Bruce Comer	Managing Director	0.5	$237.50	Review of emails and analyses for India issues; prep for call with Indian counsel	4
9/22/10	Bruce Comer	Managing Director	1.3	$617.50	Call with counsel to Trustee, management and Indian counsel regarding Indian corporate matters and wind-down	4
9/22/10	Vinod Bhat	Senior Associate	1.4	$350.00	Call with India counsel to discuss India operating issues	4
9/29/10	Vinod Bhat	Senior Associate	0.4	$100.00	Updated grid of operating and commercial issues	4
Subtotal: Analysis, Preparation and Execution of Restructuring Plan			**8.7**	**$2,782.50**		
9/1/10	Vinod Bhat	Senior Associate	1.1	$275.00	Follow up with management on budget. Review and approval of Accounts Payable	5
9/8/10	Vinod Bhat	Senior Associate	0.4	$100.00	Review and approval of Accounts Payable	5
9/13/10	Vinod Bhat	Senior Associate	0.8	$200.00	Updated budget and followed up with management	5
9/13/10	Vinod Bhat	Senior Associate	0.3	$75.00	Review and approval of payroll disbursements	5
9/14/10	Vinod Bhat	Senior Associate	0.4	$100.00	Review and approval of Accounts Payable	5
9/15/10	Bruce Comer	Managing Director	0.4	$190.00	Review of financial reports; meeting with OPA team on same	5
9/15/10	Michael Hakim	Associate	0.2	$42.00	Accounts Payable review	5
9/15/10	Vinod Bhat	Senior Associate	1.4	$350.00	Preparation of draft of quarterly commissions payout proposal	5
9/20/10	Michael Hakim	Associate	0.2	$42.00	Accounts Payable review	5
9/21/10	Michael Hakim	Associate	0.4	$84.00	Accounts Receivable Forecast analysis	5
9/21/10	Vinod Bhat	Senior Associate	0.4	$100.00	Review and approval of Accounts Payable	5
9/27/10	Bruce Comer	Managing Director	0.5	$237.50	Call on collections with management; prep for call	5
9/27/10	Mark Fisler	Managing Director	0.5	$237.50	Call with management on collections history and forecasts	5
9/27/10	Vinod Bhat	Senior Associate	0.3	$75.00	Reviewed and approved payroll disbursements	5
9/28/10	Michael Hakim	Associate	0.3	$63.00	Accounts Payable and Payroll review	5

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Date	Professional	Title	Hours	Value	Description of Hours	Code
9/28/10	Vinod Bhat	Senior Associate	1.2	$300.00	Reviewed updated budget and followed up with management	5
Subtotal: Analysis & Preparation of Budget & Reports			**8.8**	**$2,471.00**		
9/3/10	Bruce Comer	Managing Director	0.4	$190.00	Call with management on commercial and operating issues	9
9/3/10	Mark Fisler	Managing Director	0.5	$237.50	Prepared for and participated in call with management on ongoing business matters	9
9/9/10	Bruce Comer	Managing Director	0.8	$380.00	Call with management to review operational and commercial issues	9
9/9/10	Mark Fisler	Managing Director	0.8	$380.00	Call with management on ongoing business matters	9
9/9/10	Vinod Bhat	Senior Associate	0.8	$200.00	Call with management to discuss operating and commercial issues	9
9/20/10	Bruce Comer	Managing Director	0.4	$190.00	Call with management to review operational and commercial issues	9
9/20/10	Mark Fisler	Managing Director	0.5	$237.50	Prepared for and participated in call with management on ongoing business matters	9
9/20/10	Michael Hakim	Associate	0.4	$84.00	Weekly update call	9
9/20/10	Vinod Bhat	Senior Associate	0.4	$100.00	Call with management to discuss operating and commercial issues	9
9/24/10	Bruce Comer	Managing Director	0.3	$142.50	Call with management on operating issues	9
9/24/10	Mark Fisler	Managing Director	0.4	$190.00	Prepared for and participated in call with management on ongoing business matters	9
9/27/10	Michael Hakim	Associate	0.4	$84.00	Collections conference call	9
9/30/10	Bruce Comer	Managing Director	0.5	$237.50	Call with management on operating issues	9
9/30/10	Mark Fisler	Managing Director	0.5	$237.50	Call with management on ongoing business matters	9
9/30/10	Michael Hakim	Associate	0.5	$105.00	Weekly update call	9
9/30/10	Vinod Bhat	Senior Associate	0.5	$125.00	Call with management to discuss operating and commercial issues	9
Subtotal: Prep/Participate in Company management calls and meetings			**8.1**	**$3,120.50**		
9/21/10	Vinod Bhat	Senior Associate	2.6	$650.00	Prepared draft of update presentation for Trustee	11
9/22/10	Michael Hakim	Associate	0.4	$84.00	Review presentation to Trustee	11
9/22/10	Vinod Bhat	Senior Associate	1.1	$275.00	Updated presentation for Trustee	11
9/24/10	Bruce Comer	Managing Director	0.5	$237.50	Call with Trustee on operating issues (exclude time on sales process)	11
9/24/10	Mark Fisler	Managing Director	0.6	$285.00	Prepared for and participated in call with Trustee on operating issues (exclude time on sales process)	11
9/24/10	Michael Hakim	Associate	0.5	$105.00	Call with Trustee on operating issues (exclude time on sales process)	11
9/24/10	Vinod Bhat	Senior Associate	0.5	$125.00	Call with Trustee on operating issues (exclude time on sales process)	11
9/29/10	Michael Hakim	Associate	0.2	$42.00	Review agenda for update call	11
Subtotal: Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee			**6.4**	**$1,803.50**		
9/21/10	Vinod Bhat	Senior Associate	1.7	$425.00	Prepared OPA's draft fee application for August	14
9/22/10	Michael Hakim	Associate	0.3	$63.00	Review fee application	14
Subtotal: Preparation of Fee/Expense Applications			**2.0**	**$488.00**		