

**THE SCO GROUP  
OPA FINANCIAL ADVISORY SERVICES  
SUMMARY OF HOURS BY PROFESSIONAL  
FOR THE PERIOD AUGUST 1, 2011 THROUGH AUGUST 31, 2011**

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, 24, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	23.1	\$475.00	\$10,972.50
Andrew Czech	Senior Associate	13+ years of combined professional experience	Designed complex financial models for acquisition targets , developed annual strategic plans, managed due diligence investigations, generated technical accounting opinions and performed asset impairment and debt covenant analyses.		Technology and Corporate Finance	13.1	250.00	3,262.50
Eric Kim	Associate	5+ years of combined professional experience	Over 5 years of combined professional experience in finance and business development. Led start-up of asset disposition services company. Executed a variety of public equity financing alternatives on the equity capital markets desk of BofA Merrill Lynch.	Holds Series 79 license	Technology and Corporate Finance	35.0	210.00	7,350.00
Chang Tang	Analyst	2+ years of combined professional experience	2+ years audit experience at Ernst & Young. Participated in audit engagements in various industries.		Audit and Financial Reporting	10.4	180.00	1,872.00
<b>Total</b>						<b>81.6</b>	<b>\$287.64</b>	<b>\$23,457.00</b>

**THE SCO GROUP**  
**OPA FINANCIAL ADVISORY SERVICES**  
**SUMMARY OF HOURS BY PROJECT CODE**  
**FOR THE PERIOD AUGUST 1, 2011 THROUGH AUGUST 31, 2011**

<b>Project Code</b>	<b>Description</b>	<b>Hours</b>	<b>Value</b>
1	Planning, Supervision and Review	2.8	\$1,065.00
2	Preparation and Review of Info. Requests and Related Matters	1.7	807.50
3	Analysis & Preparation of Court filings	15.3	5,042.50
4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
5	Analysis & Preparation of Budget & Reports	2.8	767.50
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	7.5	1,560.00
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	0.3	142.50
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	8.5	3,017.50
12	Communication with lenders	0.0	0.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	5.0	1,553.00
15	Non-working Travel Time	0.0	0.00
16	Post-close Transition Implementation	37.7	9,501.50
<b>Total</b>		<b>81.6</b>	<b>\$23,457.00</b>

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**FOR THE PERIOD AUGUST 1, 2011 THROUGH AUGUST 31, 2011**

Professional	Project Code	Description	Hours	Value
Bruce Comer	1	Planning, Supervision and Review	1.8	\$855.00
	2	Preparation and Review of Info. Requests and Related Matters	1.7	807.50
	3	Analysis & Preparation of Court filings	5.5	2,612.50
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	0.3	142.50
	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	0.3	142.50
	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	4.5	2,137.50
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	1.9	902.50
	15	Non-working Travel Time	0.0	0.00
	16	Post-close Transition Implementation	7.1	3,372.50
<b>Total</b>			<b>23.1</b>	<b>\$10,972.50</b>

Professional	Project Code	Description	Hours	Value
Andrew Czech	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	9.3	2,325.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	2.5	625.00
	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	0.0	0.00
	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	1.0	250.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	62.50
	15	Non-working Travel Time	0.0	0.00
	16	Post-close Transition Implementation	0.0	0.00
<b>Total</b>			<b>13.1</b>	<b>\$3,262.50</b>

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Professional	Project Code	Description	Hours	Value
Eric Kim	1	Planning, Supervision and Review	1.0	\$210.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.5	105.00
	4	Analysis, Preparation and Execution of Restructuring Plan	0.0	0.00
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	7.0	1,470.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	0.0	0.00
	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	3.0	630.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	2.8	588.00
	15	Non-working Travel Time	0.0	0.00
	16	Post-close Transition Implementation	20.7	4,347.00
<b>Total</b>			<b>35.0</b>	<b>\$7,350.00</b>

Professional	Project Code	Description	Hours	Value
Chang Tang	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	0.0	0.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.5	90.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	0.0	0.00
	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	0.0	0.00
	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
	16	Post-close Transition Implementation	9.9	1,782.00
<b>Total</b>			<b>10.4</b>	<b>\$1,872.00</b>

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**DETAILS OF HOURS BY PROJECT CODE**  
**FOR THE PERIOD AUGUST 1, 2011 THROUGH AUGUST 31, 2011**

Date	Professional	Title	Hours	Value	Description of Hours	Code
8/29/11	Bruce Comer	Managing Director	0.5	\$238	Meetings with OPA team on outstanding issues; prep for meeting	1
8/29/11	Eric Kim	Associate	0.5	\$105	OPA meeting on outstanding issues	1
8/15/11	Bruce Comer	Managing Director	0.5	\$238	Meetings with OPA team on outstanding issues	1
8/15/11	Eric Kim	Associate	0.5	\$105	OPA meeting to discuss outstanding TSG issues	1
8/4/11	Bruce Comer	Managing Director	0.8	\$380	Calls, meetings and emails with OPA team to coordinate and supervise work	1
<b>Subtotal: Planning, Supervision and Review</b>			<b>2.8</b>	<b>\$1,065.00</b>		
8/16/11	Bruce Comer	Managing Director	0.6	\$285	Review and respond to emails	2
8/15/11	Bruce Comer	Managing Director	0.8	\$380	Review and respond to emails	2
8/5/11	Bruce Comer	Managing Director	0.3	\$143	Review and respond to emails	2
<b>Subtotal: Preparation and Review of Info. Requests and Related Matters</b>			<b>1.7</b>	<b>\$807.50</b>		
8/16/11	Andrew Czech	Senior Associate	1.5	\$375	MOR preparation	3
8/8/11	Andrew Czech	Senior Associate	0.8	\$200	MOR preparation	3
8/7/11	Andrew Czech	Senior Associate	0.5	\$125	MOR preparation	3
8/5/11	Andrew Czech	Senior Associate	1.8	\$438	MOR preparation	3
8/5/11	Bruce Comer	Managing Director	1.5	\$713	Work on April and May MORs	3
8/5/11	Bruce Comer	Managing Director	0.5	\$238	Calls and emails with OPA team on MORs	3
8/4/11	Andrew Czech	Senior Associate	2.3	\$563	MOR preparation	3
8/4/11	Bruce Comer	Managing Director	0.5	\$238	Work on April MOR	3
8/3/11	Andrew Czech	Senior Associate	1.8	\$438	MOR preparation	3
8/3/11	Bruce Comer	Managing Director	3.0	\$1,425	Work on MOR; calls and emails with finance team	3
8/3/11	Eric Kim	Associate	0.5	\$105	MOR review and prep	3
8/2/11	Andrew Czech	Senior Associate	0.8	\$188	MOR preparation	3
<b>Subtotal: Analysis &amp; Preparation of Court filings</b>			<b>15.3</b>	<b>\$5,042.50</b>		
8/29/11	Bruce Comer	Managing Director	0.3	\$143	Calls with finance team and contractors on financial ops and cashflow items	5
8/18/11	Andrew Czech	Senior Associate	1.0	\$250	Cash budget and professional fee analysis	5
8/17/11	Andrew Czech	Senior Associate	0.8	\$188	Cash budget and professional fee analysis	5
8/1/11	Andrew Czech	Senior Associate	0.8	\$188	Cash budget and professional fee analysis	5
<b>Subtotal: Analysis &amp; Preparation of Budget &amp; Reports</b>			<b>2.8</b>	<b>\$767.50</b>		
8/29/11	Eric Kim	Associate	0.3	\$63	Accounts receivable review and reconciliation	7
8/25/11	Eric Kim	Associate	0.5	\$105	Accounts receivable review and reconciliation	7
8/25/11	Eric Kim	Associate	0.2	\$42	Cash budget update	7
8/23/11	Eric Kim	Associate	0.5	\$105	Cash budget update	7
8/18/11	Chang Tang	Analyst	0.5	\$90	Preparation of update presentation for Trustee (AR/Payables/Cash model)	7
8/18/11	Eric Kim	Associate	0.5	\$105	Accounts receivable review and reconciliation	7
8/18/11	Eric Kim	Associate	0.5	\$105	Cash budget update	7
8/17/11	Eric Kim	Associate	0.5	\$105	Preparation of accounts receivable summary/model	7
8/17/11	Eric Kim	Associate	0.4	\$84	Cash budget update	7
8/16/11	Eric Kim	Associate	1.0	\$210	Accounts receivable review and reconciliation	7
8/16/11	Eric Kim	Associate	0.6	\$126	Cash budget update	7
8/15/11	Eric Kim	Associate	0.5	\$105	Accounts receivable review and reconciliation	7
8/10/11	Eric Kim	Associate	0.3	\$63	Cash budget update	7
8/4/11	Eric Kim	Associate	0.7	\$147	Cash budget update	7
8/3/11	Eric Kim	Associate	0.5	\$105	Cash budget update	7
<b>Subtotal: Analysis &amp; Preparation of Financial models</b>			<b>7.5</b>	<b>\$1,560.00</b>		
8/25/11	Bruce Comer	Managing Director	0.3	\$143	Review and respond to emails from finance team	9
<b>Subtotal: Prep/Participate in Co. Mgmt Calls and Meetings</b>			<b>0.3</b>	<b>\$142.50</b>		
8/30/11	Bruce Comer	Managing Director	0.1	\$48	Calls with counsel for Trustee	11
8/25/11	Bruce Comer	Managing Director	0.3	\$143	Calls with Trustee's counsel and follow-up	11
8/24/11	Bruce Comer	Managing Director	0.4	\$190	Research funding/cashflow issues for Trustee's counsel	11
8/23/11	Bruce Comer	Managing Director	0.2	\$95	Call with Trustee's counsel	11
8/19/11	Bruce Comer	Managing Director	1.5	\$713	Prep and call with counsel for Trustee	11
8/19/11	Eric Kim	Associate	2.0	\$420	Preparation of materials and call with Trustee's counsel	11
8/16/11	Bruce Comer	Managing Director	0.5	\$238	Call with counsel for Trustee and emails	11
8/4/11	Bruce Comer	Managing Director	0.5	\$238	Call with counsel for Trustee and emails	11
8/2/11	Andrew Czech	Senior Associate	1.0	\$250	BR conference call to review cash position	11
8/2/11	Bruce Comer	Managing Director	1.0	\$475	Prep and call with counsel for Trustee	11
8/2/11	Eric Kim	Associate	1.0	\$210	Call with Trustee's counsel	11
<b>Subtotal: Prep/Participate in Meetings/Calls with Counsel/Trustee</b>			<b>8.5</b>	<b>\$3,017.50</b>		

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Date	Professional	Title	Hours	Value	Description of Hours	Code
8/30/11	Bruce Comer	Managing Director	0.7	\$333	Emails and calls with finance team and contractors related to payment of professional fees; organizing calls to review outstanding items	14
8/16/11	Bruce Comer	Managing Director	0.7	\$333	Review and prep of fee app	14
8/5/11	Eric Kim	Associate	0.3	\$63	AUGUST Fee App preparation and review	14
8/4/11	Andrew Czech	Senior Associate	0.3	\$63	Fee app preparation	14
8/4/11	Eric Kim	Associate	1.5	\$315	July Fee App preparation and review	14
8/3/11	Bruce Comer	Managing Director	0.5	\$238	Review and prep of June fee app	14
8/1/11	Eric Kim	Associate	1.0	\$210	June Fee App preparation and review	14
<b>Subtotal: Preparation of Fee/Expense Applications</b>			<b>5.0</b>	<b>\$1,553.00</b>		
8/31/11	Bruce Comer	Managing Director	0.7	\$333	Call with buyer's finance team to work on outstanding transition items, collection of remaining cash, etc.	16
8/31/11	Chang Tang	Analyst	0.7	\$126	Call with buyer's finance team to work on outstanding items.	16
8/31/11	Eric Kim	Associate	0.2	\$42	Review of ICs statement of work	16
8/31/11	Eric Kim	Associate	0.7	\$147	Call with buyer's team on transition issues	16
8/31/11	Eric Kim	Associate	1.0	\$210	Payables review and reconciliation	16
8/29/11	Bruce Comer	Managing Director	0.5	\$238	Email to buyer on transition items; prep for email	16
8/29/11	Eric Kim	Associate	0.5	\$105	Updating of ICs consulting agreement	16
8/29/11	Eric Kim	Associate	0.3	\$63	Grid / timeline review and preparation	16
8/25/11	Eric Kim	Associate	0.2	\$42	Grid / timeline review and preparation	16
8/24/11	Eric Kim	Associate	0.3	\$63	RMA review and approval	16
8/24/11	Eric Kim	Associate	0.5	\$105	Review of deferred revenues/commissions payable	16
8/24/11	Eric Kim	Associate	0.2	\$42	Review of professional fees for EPIQ (research retainer)	16
8/23/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/23/11	Eric Kim	Associate	1.0	\$210	Updating of ICs consulting agreement	16
8/20/11	Chang Tang	Analyst	1.0	\$180	preparation of summary for receivables and payables	16
8/19/11	Eric Kim	Associate	0.3	\$63	401K auditor research	16
8/19/11	Eric Kim	Associate	0.2	\$42	Review of AIB bank account closures	16
8/19/11	Eric Kim	Associate	0.5	\$105	Call with ICs on wiring funds from TSG account to Buyer for TA issues	16
8/18/11	Bruce Comer	Managing Director	1.2	\$570	Calls with finance team and buyer's finance team on transition issues; prep for calls	16
8/18/11	Chang Tang	Analyst	0.2	\$36	Cash budget update	16
8/18/11	Eric Kim	Associate	1.0	\$210	Preparation of unpaid professional fees analysis	16
8/18/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/18/11	Eric Kim	Associate	1.0	\$210	Call with buyer team on transition issues	16
8/18/11	Eric Kim	Associate	0.5	\$105	Call with IC on transition issues	16
8/17/11	Eric Kim	Associate	0.4	\$84	Research into payable credit for overpayment	16
8/17/11	Eric Kim	Associate	0.5	\$105	Call with ICs on wiring funds from TSG account for professional fees	16
8/16/11	Chang Tang	Analyst	1.0	\$180	Call with former mgmt on outstanding transition issues	16
8/16/11	Eric Kim	Associate	1.0	\$210	Payables review and reconciliation	16
8/16/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/15/11	Chang Tang	Analyst	2.5	\$450	Fee app preparation	16
8/15/11	Chang Tang	Analyst	2.0	\$360	Cash budget update	16
8/15/11	Eric Kim	Associate	0.3	\$63	Review of Independent Contractors Hours and Compensation	16
8/15/11	Eric Kim	Associate	0.2	\$42	Call with potential 401K auditor on potential engagement	16
8/14/11	Chang Tang	Analyst	0.5	\$90	Call with unXis finance team	16
8/13/11	Chang Tang	Analyst	0.5	\$90	AR	16
8/10/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/5/11	Eric Kim	Associate	0.1	\$21	Grid / timeline review and preparation	16
8/5/11	Eric Kim	Associate	0.2	\$42	SVRx review and summary preparation	16
8/5/11	Eric Kim	Associate	0.1	\$21	Calls to Heirfinders to finalize getting payment on recoverable assets	16
8/4/11	Bruce Comer	Managing Director	0.6	\$285	Review and respond to emails from buyer and finance team	16
8/4/11	Chang Tang	Analyst	0.2	\$36	AP	16
8/4/11	Chang Tang	Analyst	0.1	\$18	Cash budget update	16
8/4/11	Eric Kim	Associate	1.5	\$315	SVRx review and summary preparation	16
8/4/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/4/11	Eric Kim	Associate	0.2	\$42	Calls regarding 401K audit issue and determining appropriate auditor	16
8/4/11	Eric Kim	Associate	0.2	\$42	Calls to Heirfinders to finalize getting payment on recoverable assets	16
8/3/11	Bruce Comer	Managing Director	0.8	\$380	Review and respond to emails	16
8/3/11	Bruce Comer	Managing Director	1.8	\$855	Work on SVRX issues; emails on topic; review of analysis	16
8/3/11	Chang Tang	Analyst	1.0	\$180	Cash budget update	16
8/3/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
8/3/11	Eric Kim	Associate	0.3	\$63	Review of Independent Contractors Hours and Compensation	16
8/3/11	Eric Kim	Associate	0.6	\$126	Research and calls on settlement of Microsoft royalty issue (cure amount)	16
8/3/11	Eric Kim	Associate	1.0	\$210	SVRx review and summary preparation	16
8/2/11	Bruce Comer	Managing Director	0.8	\$380	Review and respond to emails	16
8/2/11	Bruce Comer	Managing Director	0.7	\$333	Call with IC on transition agreement issues and MOR	16
8/2/11	Eric Kim	Associate	0.7	\$147	Call with ICs on transition issues and MOR	16
8/2/11	Eric Kim	Associate	0.3	\$63	Grid / timeline review and preparation	16
8/1/11	Chang Tang	Analyst	0.2	\$36	Grid / timeline preparation	16
8/1/11	Eric Kim	Associate	0.7	\$147	Review of deferred revenues/commissions payable	16
8/1/11	Eric Kim	Associate	0.5	\$105	Review of unpaid professional fees	16
8/1/11	Eric Kim	Associate	0.5	\$105	Grid / timeline review and preparation	16
<b>Subtotal: Post-close Transition Implementation</b>			<b>37.7</b>	<b>\$9,501.50</b>		