

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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

Objection Deadline: April 13, 2009 at 4:00 p.m. Prevailing Eastern Time  
Hearing Date: Scheduled only if Necessary

**EIGHTEENTH 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 FEBRUARY 1, 2009 THROUGH FEBRUARY 28, 2009**

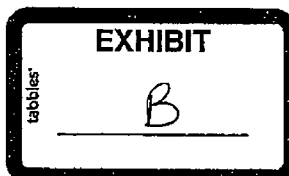
Name of Applicant:	Berger Singerman, P.A.
Authorized to Provide Professional Services to:	Debtors in Possession
Date of Retention:	Effective September 14, 2007 by Order entered October 4, 2007
Period for which Compensation and Reimbursement is Sought:	February 1, 2009 through February 28, 2009 <sup>2</sup>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$53,761.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$391.01

This is an:          X   interim    \_\_\_ final application.

The time expended for fee application preparation is approximately 3 hours and the corresponding compensation will be requested in Berger Singerman, P.A.'s next interim application.

<sup>1</sup>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.

<sup>2</sup>The 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**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
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

**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
Arthur J. Spector	Partner since 2002. Member of NY Bar since 1975; Member of Mich. Bar since 1976; Member of FL Bar since 2002.	24.00	\$500.00	\$12,000.00
Daniel Lampert	Partner since 1998. Member of FL Bar since 1979.	39.30	\$510.00	\$20,043.00
Franklin H. Caplan	Partner since 1994. Member of FL Bar since 1988.	4.80	\$475.00	\$2,280.00
Phyllis Bean	Partner since 1994. Member of FL Bar since 1980.	7.30	\$430.00	\$3,139.00
Ilyse M. Homer	Associate since 1997. Member of the FL Bar since 1989.	1.10	\$400.00	\$440.00
Grace E. Robson	Associate since 2001. Member of NY Bar since 1998; and Member of FL Bar since 1999.	9.60	\$395.00	\$3,792.00
Douglas Bates	Associate since 2004. Member of FL Bar since 2004.	30.90	\$320.00	\$9,888.00
Isaac M. Marcushamer	Associate since 2008. Member of NY Bar since 2007; and Florida Bar admission pending.	.30	\$235.00	\$70.50
<b>SUBTOTALS</b>		<b>117.30</b>		<b>\$51,652.50</b>

**PARAPROFESSIONALS:**

Name of paraprofessional	Position Held, Number of Years in Position	Total Hours	Hourly Rate	Total Fee
Carmen Cruz	Paralegal; 15 years	7.80	\$185.00	\$1,443.00
Gustavo Maltez	Paralegal; 5 years	3.60	\$185.00	\$666.00
<b>SUBTOTALS</b>		<b>11.40</b>		<b>\$2,109.00</b>

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: 128.70

"BLENDED" HOURLY RATE: \$417.73

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: \$53,761.50

**COMPENSATION BY CATEGORY**

<b>Project Categories</b>	<b>Total Hours</b>	<b>Total Fees</b>
Case Administration (501)	1.80	\$532.50
Asset Disposition/Preservation (505)	70.50	\$34,084.00
Financing (506)	.60	\$192.00
Fee/Employment Application (507)	11.30	\$2,705.50
Claims Administration and Objection (509)	3.10	\$984.50
Employee Benefits/Pensions (514)	.10	\$50.00
Settlement and Compromise (517)	1.40	\$700.00
Plan and Disclosure Statement (518)	37.90	\$13,513.00
Litigation Consulting (527)	2.00	\$1,000.00
<b>TOTAL</b>	<b>128.70</b>	<b>\$53,761.50</b>

**EXPENSE SUMMARY**

<b>Expense Category</b>	<b>Total Expenses</b>
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)	174.00
Postage	0.00
Overnight Delivery Charges	0.00
Outside Courier/Messenger Services	0.00
Long Distance Telephone Charges (Including Conference Calls)	98.69
Long Distance Fax Transmissions (long distance charges only)	0.00
Computerized Research (Lexis, Westlaw and PACER charges)	118.32
Travel Expenses (includes airfare and meals)	0.00
Other (Not specifically disallowed; must specify and justify): N/A	0.00
<b>TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS</b>	<b>\$391.01</b>

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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

Objection Deadline: April 13, 2009 at 4:00 p.m. Prevailing Eastern Time  
Hearing Date: Scheduled only if Necessary

**EIGHTEENTH 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 FEBRUARY 1, 2009 TO FEBRUARY 28, 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 eighteenth monthly application (the "Application") seeking compensation and reimbursement of expenses for the period of February 1, 2009 through February 28, 2009 (the "Application Period").

By this Application, BSPA requests an interim award of compensation in the amount of \$53,761.50 and reimbursement of actual and necessary expenses in the amount of \$391.01 for a total allowance of \$54,152.51 and payment of \$43,009.20 (80% of the allowed fees) and reimbursement of \$391.01 (100% of the allowed expenses) for a total payment of \$43,400.21 for the Application Period. In support of this Application, BSPA respectfully represents as follows:

<sup>3</sup>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.

### Background

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 this case. 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 prepared for various hearings scheduled during the Application Period.

Fees: \$532.50; Hours: 1.80

**B. Asset Disposition/Preservation (505)**

15. During this Application Period, the Firm worked extensively, along with the Debtors, on the Asset Purchase Agreement related to the current deal structure. In relation thereto, the Firm also worked on various revisions to the motion to approve the sale of assets and bidding procedures, bid procedures related thereto, proposed order, notice of sale and cure notice. In addition, the Firm conferred with the Debtors regarding the stalking horse issues and buyer protections. The Firm then worked on the stalking horse exhibit to the sale motion.

Fees: \$34,084.00; Hours: 70.50

**C. Financing (506)**

16. In this category, the Firm discussed a debtor-in-possession financing motion.

Fees: \$192.00; Hours: .60

**D. Fee/Employment Applications (507)**

17. This category includes work related to the fee applications of professionals. During the Application Period, the Firm, among other things: (1) preparation of BSPA's seventeenth interim fee application and fifth quarterly fee application; (2) discussions with Tanner & Co. and the Debtors regarding Tanner & Co's additional post-petition retainer request.

Fees: \$2,705.50; Hours: 11.30

**E. Claims Administration and Objection (509)**

18. During the Application Period, the Firm conferred with the Debtors regarding the asserted claims of Novell, International Business Machines, and Red Hat, Inc. and began preparation of the Debtors' objections to claims.

Fees: \$984.50; Hours: 3.10

**F. Employee Benefits/Pensions (514)**

19. During the Application Period, the Firm conferred with the Debtors regarding employee bonuses.

Fees: \$50.00; Hours: .10

**G. Settlement and Compromise (517)**

20. During the Application Period, the Firm conferred with the Debtors regarding the settlement with the IPO Plaintiffs and reviewed the corresponding settlement documents.

Fees: \$700.00; Hours: 1.40

**H. Plan and Disclosure Statement (518)**

21. During the Application Period, the Firm, along with the Debtors, expended a significant amount of time, (1) considering revisions to the plan and disclosure statement; (2) drafting and revising the solicitation procedures motion; (3) working on issues relating to the hearing on the approval of the disclosure statement; (4) reviewing and preparing responses to the disclosure statement; (5) conferring with various objecting constituencies regarding the objections to the disclosure statement; and (5) preparing for the hearing on the disclosure statement hearing. The Firm also worked with the Debtors on proposed revisions to the disclosure statement and plan based on objections filed by International Business Machines and Novell

Fees: \$13,513.00; Hours: 37.90

**I. Litigation Consulting (527)**

22. During the Application Period, the Firm conferred with the Debtors regarding the Wayne Gray lawsuit and the SUSE arbitration.

Fees: \$1,000.00; Hours: 2.00

**Valuation of Services**

23. Attorneys and paraprofessionals of BSPA expended a total 128.70 hours in connection with their representation of the Debtors during the Application Period, summarized as follows:

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME**

**PROFESSIONALS:**

<b>Name (Partner Or Associate)</b>	<b>Position of the Applicant, Number of Years in Position, Year of Obtaining License to Practice</b>	<b>Total Hours</b>	<b>Hourly Rate</b>	<b>Total Fee</b>
Arthur J. Spector	Partner since 2002. Member of NY Bar since 1975; Member of Mich. Bar since 1976; Member of FL Bar since 2002.	24.00	\$500.00	\$12,000.00
Daniel Lampert	Partner since 1998. Member of FL Bar since 1979.	39.30	\$510.00	\$20,043.00
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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
Isaac M. Marcushamer	Associate since 2008. Member of NY Bar since 2007; and Florid Bar admission pending.	.30	\$235.00	\$70.50
<b>SUBTOTALS</b>		<b>117.30</b>		<b>\$51,652.50</b>

**PARAPROFESSIONALS:**

Name of paraprofessional	Position Held, Number of Years in Position	Total Hours	Hourly Rate	Total Fee
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Gustavo Maltez	Paralegal; 5 years	3.60	\$185.00	\$666.00
<b>SUBTOTALS</b>		<b>11.40</b>		<b>\$2,109.00</b>

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: **128.70**

"BLENDED" HOURLY RATE: **\$417.73**

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: **\$53,761.50**

24. 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 \$53,761.50.

25. 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 February 1, 2009 through February 28, 2009, an interim allowance be made to BSPA for compensation in the

amount of \$53,761.50 and actual and necessary expenses in the amount of \$391.01 for a total allowance of \$54,152.51 and payment of \$43,009.20 (80% of the allowed fees) and reimbursement of \$391.01 (100% of the allowed expenses) be authorized for a total payment of \$43,400.21 and for such other and further relief as this Court may deem just and proper.

Dated: March 20, 2009

BERGER SINGERMANN, P.A.

/s/ Arthur J. Spector

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

VERIFICATION

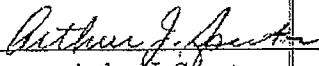
STATE OF FLORIDA :  
:  
COUNTY OF BROWARD :

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

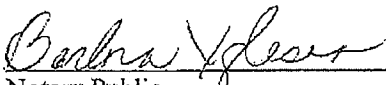
a) I am an associate of the applicant law firm Berger Singerman, P.A. ("BSPA"), and have been admitted to appear before this Court.

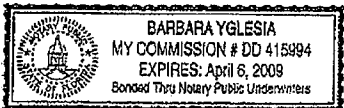
b) I am familiar with the legal services rendered by BSPA as counsel to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the lawyers and paraprofessionals of BSPA.

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 20<sup>th</sup> day of March, 2009.

  
Notary Public  
My Commission Expires:



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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

Objection Deadline: April 13, 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 *Eighteenth 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 February 1, 2009 through February 28, 2009* (the "Fee Application"), seeking compensation for the reasonable and necessary services rendered to the Debtors in the amount of \$53,761.50 and reimbursement for actual and necessary expenses in the amount of \$391.01.

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 **April 13, 2009, at 4:00 p.m. Prevailing Eastern Time.**

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<sup>1</sup> 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, 17<sup>th</sup> 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: March 24, 2009

PACHULSKI STANG ZIEHL & JONES LLP



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

BERGER SINGERMAN, P.A.

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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 February 28, 2009  
Statement No. 61489

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: 391.01

CASE ADMINISTRATION

Current Fees: 532.50  
Current Expenses: 0.00

BUSINESS OPERATIONS

Current Fees: 0.00  
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: 34,084.00  
Current Expenses: 0.00

FINANCING

Current Fees: 192.00  
Current Expenses: 0.00

FEE/EMPLOYMENT APPLICATION

Current Fees: 2,705.50  
Current Expenses: 0.00

CLAIMS ADMINISTRATION AND OBJECTION

Current Fees: 984.50  
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: 50.00  
Current Expenses: 0.00

SETTLEMENT AND COMPROMISE

Current Fees: 700.00  
Current Expenses: 0.00

PLAN AND DISCLOSURE STATEMENT

Current Fees: 13,513.00  
Current Expenses: 0.00

TAX ISSUES

Current Fees: 0.00  
Current Expenses: 0.00

LITIGATION CONSULTING

Current Fees: 1,000.00  
Current Expenses: 0.00

RELIEF FROM STAY PROCEEDING/ADEQUATE  
PROTECTION

Current Fees: 0.00  
Current Expenses: 0.00

BERGER SINGERMANN, PA

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Total Current Billing:	<u>54,152.51</u>
Previous Balance Due:	230,912.58
Payments:	<u>55,149.56</u>
Total Now Due:	<b>229,915.53</b>

THE SCO GROUP, INC

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**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: 3/10/2009  
INVOICE NO. 61489

MATTER ID: 11994-0001

**EXPENSES**

2/22/2009	LEXISRESEARCH	1.00	2.40
	<b>LEXIS RESEARCH</b>		<b>2.40</b>
2/3/2009	TELEPHONE:917074271843	1.00	8.34
2/4/2009	TELEPHONE:913027786417	1.00	6.95
2/9/2009	TELEPHONE:913024297600	1.00	2.78
2/9/2009	TELEPHONE:918019325408	1.00	2.78
2/9/2009	TELEPHONE:913024297600	1.00	9.73
2/11/2009	TELEPHONE:918019325416	1.00	8.34
2/12/2009	TELEPHONE:913027786417	1.00	5.56
2/13/2009	TELEPHONE:913027786417	1.00	1.39
2/17/2009	TELEPHONE:913027786401	1.00	1.39
2/18/2009	TELEPHONE:913026524100	1.00	5.56
2/18/2009	TELEPHONE:913027786457	1.00	2.78
2/18/2009	TELEPHONE:916505200626	1.00	1.39
2/19/2009	TELEPHONE:918017654999	1.00	2.78
2/20/2009	TELEPHONE:918019905918	1.00	1.39
2/20/2009	TELEPHONE:918019245163	1.00	2.78
2/23/2009	TELEPHONE:913026524100	1.00	1.39
2/23/2009	TELEPHONE:913024297600	1.00	2.78
2/24/2009	TELEPHONE:914049260060	1.00	22.24
2/25/2009	TELEPHONE:918013091934	1.00	6.95
2/26/2009	TELEPHONE:918013091934	1.00	1.39
	<b>LONG DISTANCE TELEPHONE</b>		<b>98.69</b>

1/31/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	16.00
1/31/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	31.92
	<b>PACER / COMPUTER SEARCH OF COURT</b>		<b>47.92</b>
2/2/2009	PHOTOCOPIES	75.00	7.50
2/2/2009	PHOTOCOPIES	69.00	6.90
2/2/2009	PHOTOCOPIES	56.00	5.60
2/6/2009	PHOTOCOPIES	13.00	1.30
2/10/2009	PHOTOCOPIES	11.00	1.10
2/10/2009	PHOTOCOPIES	11.00	1.10
2/10/2009	PHOTOCOPIES	16.00	1.60
2/10/2009	PHOTOCOPIES	14.00	1.40
2/10/2009	PHOTOCOPIES	12.00	1.20
2/11/2009	PHOTOCOPIES	17.00	1.70
2/13/2009	PHOTOCOPIES	11.00	1.10
2/13/2009	PHOTOCOPIES	13.00	1.30
2/13/2009	PHOTOCOPIES	12.00	1.20
2/13/2009	PHOTOCOPIES	17.00	1.70
2/13/2009	PHOTOCOPIES	12.00	1.20
2/13/2009	PHOTOCOPIES	13.00	1.30
2/17/2009	PHOTOCOPIES	17.00	1.70
2/18/2009	PHOTOCOPIES	6.00	0.60
2/18/2009	PHOTOCOPIES	30.00	3.00
2/18/2009	PHOTOCOPIES	19.00	1.90
2/18/2009	PHOTOCOPIES	402.00	40.20
2/18/2009	PHOTOCOPIES	84.00	8.40
2/18/2009	PHOTOCOPIES	53.00	5.30
2/18/2009	PHOTOCOPIES	19.00	1.90
2/18/2009	PHOTOCOPIES	28.00	2.80
2/18/2009	PHOTOCOPIES	171.00	17.10
2/18/2009	PHOTOCOPIES	122.00	12.20
2/18/2009	PHOTOCOPIES	35.00	3.50
2/18/2009	PHOTOCOPIES	7.00	0.70
2/18/2009	PHOTOCOPIES	35.00	3.50
2/18/2009	PHOTOCOPIES	15.00	1.50
2/18/2009	PHOTOCOPIES	104.00	10.40
2/18/2009	PHOTOCOPIES	16.00	1.60
2/19/2009	PHOTOCOPIES	8.00	0.80
2/19/2009	PHOTOCOPIES	20.00	2.00
2/19/2009	PHOTOCOPIES	36.00	3.60
2/19/2009	PHOTOCOPIES	18.00	1.80

THE SCO GROUP, INC

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2/19/2009	PHOTOCOPIES	8.00	0.80
2/19/2009	PHOTOCOPIES	8.00	0.80
2/19/2009	PHOTOCOPIES	18.00	1.80
2/27/2009	PHOTOCOPIES	32.00	3.20
2/27/2009	PHOTOCOPIES	57.00	5.70

PHOTOCOPIES 174.00

2/28/2009	DATABASE SEARCH/ WESTLAW	1.00	57.12
2/28/2009	DATABASE SEARCH/ WESTLAW	1.00	10.88

DATABASE SEARCH/ WESTLAW 68.00

SUB-TOTAL 391.01

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	1,287.96
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SUB-TOTAL PAYMENTS: 1,287.96

**CASEADMINISTRATION**

MATTER ID: 11994-0501

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

			HOURS
2/2/2009	AJS	REVIEW CORRESPONDENCE FROM AND TRANSCRIPT OF HEARINGS	0.20
2/12/2009	GR	CONFERENCES WITH D. BATES AND K. MAKOWSKI REGARDING OPEN ISSUES	0.20
2/12/2009	AJS	REVIEW AGENDA	0.10
2/18/2009	GM	FINALIZED HEARING BINDER FOR ARTHUR SPECTOR FOR HEARINGS SCHEDULED ON FEBRUARY 25, 2009	0.60
2/19/2009	GM	UPDATED HEARING BINDER INDEX AND PLEADINGS IN PREPARATION FOR FEBRUARY 25, 2009 HEARINGS	0.50
2/23/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH K. MAKOWSKI RE ADJOURNED DATES	0.20

SUB-TOTAL FEES: 1.80 532.50

**RATE SUMMARY**

GUSTAVO MALTEZ	1.10 HOURS	185.00/HR	203.50
GRACE ROBSON	0.20 HOURS	395.00/HR	79.00
ARTHUR J. SPECTOR	0.50 HOURS	500.00/HR	250.00

TOTAL 1.80



## PAYMENTS

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	90.00
SUB-TOTAL PAYMENTS:			<u>90.00</u>

## ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

## PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009 HOURS

2/2/2009	DL	CONFER, COORDINATE REGARDING FINAL REVIEW, CHANGES AND ISSUES FOR APA, MOTION FOR APPROVAL, STALKING HORSE ISSUES, STRUCTURE FOR DEAL PAPERS, BEGIN REVISIONS	3.20
2/3/2009	FHC	TURN OF SALE MOTION AND REVIEW EXHIBITS; COMMENTS TO SALE MOTION PACKAGE AND APA. DRAFT RIDER FOR STALKING HORSE STATUS AND BUYER PROTECTIONS.	4.60
2/3/2009	DL	REVIEW/REVISE MOTION FOR SALE, WORK ON APA REVISIONS, UPDATES, RIDERS AND CHANGES REGARDING ISSUES INCLUDING FOREIGN SUBSIDIARIES, REPRESENTATIONS, IP, SCOPE OF SALE AND TERMS OF SALE; CONFER AND COORDINATE REGARDING STALKING HORSE EXHIBIT AND CONFER WITH BUSINESS REORGANIZATION TEAM TO COORDINATE FOR FILING, FINALIZE PRELIMINARY DRAFT AND SEND FOR COMMENTS	4.80
2/3/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH F. CAPLAN AND D. LAMPERT REGARDING ASSET PURCHASE AGREEMENT AND SALE MOTION; REVIEW AND REVISE SALE MOTION	0.90
2/3/2009	AJS	REVIEW AND REVISE FIRST THIRD OF APA	1.00
2/4/2009	FHC	STATUS OF APA AND RIDER. REVIEW DRAFT	0.20
2/4/2009	DL	COMPLETE DRAFT APA REGARDING VISIONS, CONFER WITH REGARDING ORG TEAM, COLLABORATE WITH CLIENT, FINALIZE APA, CONFER REGARDING SALE MOTION, WORK ON STALKING HORSE EXHIBIT, ETC	4.40
2/4/2009	GR	REVISE AND FINALIZE SALE MOTION, ASSET PURCHASE AGREEMENT, NOTICE, SALE ORDER, CURE NOTICE AND BID PROCEDURES; COMMUNICATIONS WITH CLIENT, D. LAMPERT, A. SPECTOR AND K. MAKOWSKI REGARDING SAME	4.80
2/4/2009	AJS	REVIEW AND REVISE BALANCE OF APA	1.70
2/4/2009	AJS	REVIEW AND REVISE NEW DRAFTS OF ASSET PURCHASE AGREEMENT AND OF BID PROCEDURES MOTION; VARIOUS TELEPHONE CALLS AND	2.00

		EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT; EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES REGARDING ASSET PURCHASE AGREEMENT AND SALE MOTION	
2/4/2009	AJS	EXCHANGE E-MAIL COMMUNICATIONS WITH D. LAMPERT, G. ROBSON AND CLIENT REPRESENTATIVES REGARDING BID PROTECTIONS	0.30
2/4/2009	AJS	EXCHANGE E-MAIL COMMUNICATIONS WITH J. WERTMAN REGARDING RESEARCH ON EQUITY IN FORECLOSURE CASES; REVIEW CASE LAW PROVIDED; PREPARE CORRESPONDENCE TO J. BERGER REGARDING SAME	0.30
2/5/2009	DL	CONFER, MEMOS, COORDINATE REGARDING STALKING HORSE REQUEST FOR 5% BREAK UP FEE AND OTHER ISSUES PERTAINING TO MOTION TO SELL	0.40
2/5/2009	GR	CONFERENCE WITH A. SPECTOR REGARDING SALE MOTION AND RELATED DOCUMENTS	0.10
2/5/2009	GR	CONFERENCE WITH K. NIELSEN REGARDING SALE PROCEDURES	0.20
2/13/2009	DB	REVIEW DRAFT SALE ORDER CIRCULATED BY GRACE ROBSON	0.20
2/13/2009	GR	DRAFT PROPOSED ORDER APPROVING BID PROCEDURES MOTION	1.50
2/17/2009	AJS	TELEPHONE CONFERENCE WITH A. PETROFSKY AND REVIEW FILE FOR COMMUNICATIONS REGARDING UNATTACHED ORDERS REGARDING SALE AND OTHER INFORMATION REQUESTED; FORWARD DRAFT OF ORDER; PREPARE CORRESPONDENCE TO K.MAKOWSKI, D. BATES AND G. ROBSON REGARDING SAME	0.60
2/17/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH R. TIBBITTS REGARDING PATENT	0.10
2/19/2009	DL	REVIEW OBJECTIONS, CONFER WITH BUSINESS REORGANIZATION TEAM REGARDING STATUS AND NEXT STEPS, ETC	2.10
2/20/2009	DL	DRAFT, REVISE FINALIZE AND SEND ISSUE LIST; CONFER AND COORDINATE FOR COLLABORATION WITH COMPANY FOR REVISIONS AND STRATEGY FOR EXTENSION, ETC; LENGTHY CONFERENCE CALLS WITH CLIENT AND BEGIN TO REVISE PLAN, DISCO, ETC	5.20
2/22/2009	AJS	CONFERENCE CALL WITH D. MCBRIDE, K. NIELSEN, D. BATES AND F. LAMPERT REGARDING PLANS FOR SALE	1.00
2/23/2009	DB	CONTINUE TO FOLLOW UP REGARDING INVESTMENT	0.50

		BANKER OPPORTUNITIES; MEMOS TO AND FROM DAN LAMPERT REGARDING SAME AND CONFERENCE WITH DAN LAMPERT REGARDING SAME AS WELL AS ISSUES REGARDING SALE MOTION	
2/23/2009	DL	FOLLOW UP REGARDING SALE MOTIOIN, ISSUES IN OBJECTIONS, RESPONSES AND NEXT STEPS, CONFER AND COORDINATE WITH REORGANIZATION TEAM REGARDING SAME; COORDINATE REGARDING LIST OF INVESTMENT BANKERS TO CONTACT; FOLLOW UP REGARDING REVISIONS TO FORM OF APA AND SALE MOTION, BEGIN TO DRAFT REVISIONS, RIDERS; FOLLOW UP WITH CLIENT AND REORGANIZATION TEAM REGARDING ISSUES RAISED BY ADDITION OF UNIXWARE ASSIGNMENT AND LICENSE	3.70
2/23/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH DANIEL LAMPERT	0.20
2/24/2009	DL	CONTINUE REVIEW AND REVISIONS TO SALE MOTION, APA; COORDINATE AND CONFER WITH INVESTMENT BANKERS AND CLIENT, PROGRESS SALE AND DIP LOAN FUNCTION, COORDINATE WITH BUSINESS REORGANIZATION TEAM REGARDING EFFORTS, ETC; FOLLOW UP; CONFER, MEMOS WITH CLIENT, INVESTMENT BANKERS, BUSINESS REORGANIZATION TEAM, ETC REGARDING ADDING THE LITIGATION UPSIDE AS PART OF THE ASSETS BEING SOLD AND AVAILABLE AS COLLATERAL, COMPENSATION, IN SALE/LOAN EFFORT	3.80
2/25/2009	DL	CONFER WITH INVESTMENT BANKERS, BEGIN REVISIONS, RIDERS TO MOTION FOR APPROVAL OF ASSET SALE, DIP LOAN; CONFER AND MEMOS WITH CLIENT AND INVESTMENT BANKERS, ASSIST REGARDING SAME	3.20
2/25/2009	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING STALKING HORSE OFFER	0.10
2/26/2009	DB	REVIEW NUMEROUS MEMOS FROM SCO TEAM, DAN LAMPERT AND A. SPECTOR REGARDING STATUS AND STRATEGY GOING FORWARD REGARDING POTENTIAL SALE AND FOLLOW UP REGARDING SAME; PHONE CALL WITH A. SPECTOR REGARDING SAME	0.80
2/26/2009	PB	CONFER REGARDING REVISED TRANSACTION; REVIEW LETTER OF INTENT; REVIEW MATERIALS REGARDING MOTION TO APPROVE SALE; START WORK ON REVISIONS TO MOTION	3.60
2/26/2009	DL	CONFER WITH CLIENT, CONFER WITH INVESTMENT BANKERS, WORK ON MOTION AND CONFER REGARDING DRAFTING ISSUES, REVIEW NEW	2.90

		LETTER OF INTENT AND ANALYSIS REGARDING SAME AND REGARDING NEXT STEPS FOR SAME, ETC; MEMOS REGARDING NEXT STEPS, ISSUES, COMMENTS, IB APPROACHES	
2/26/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN, J. HUNSAKER, D. LAMPERT REGARDING STRUCTURE OF SALE; REVIEW CORRESPONDENCE FROM CLIENT WITH LOI AND TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT REGARDING REDRAFTING SALE PROPOSAL AND REGARDING LOI; REVIEW CORRESPONDENCE FROM CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING STALKING HORSE PROPOSAL AND BEST METHOD TO SELL	1.60
2/26/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH D. LAMPERT RE LOI	0.10
2/27/2009	PB	REVIEW REVISED APA; DRAFT FURTHER REVISIONS TO APA; CONFER AND COMMUNICATIONS REGARDING SAME	3.20
2/27/2009	DL	MEMOS, COORDINATE REGARDING CONFERENCE CALL ON PURCHASER'S TERM SHEET; PREPARE FOR, PARTICIPATE IN CONFERENCE CALL WITH CLIENT AND BUSINESS REORGANIZATION TEAM	0.90
2/27/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT; D. MCBRIDE AND J. HUNSAKER REGARDING STALKING HORSE DEFINITIVE AGREEMENT	0.20
2/27/2009	AJS	CONFERENCE CALL ON STALKING HORSE BID	0.80
2/27/2009	AJS	BEGIN REVISING ASSET PURCHASE AGREEMENT FROM SNCP	0.60
2/28/2009	DL	REVIEW NEW DRAFT AGREEMENT AND TERM SHEET, MEMOS AND COMMENTS REGARDING SAME; DRAFT REVISIONS AND RIDERS TO AGREEMENT, CONFORMING TO TERM SHEET AND TO DISCUSSIONS ON CONFERENCE CALL, REVIEW MEMOS AND LANGUAGE FOR CONTRACT REGARDING NOVELL EXCEPTION, OTHER PROVISIONS, COMPLETE AND FINALIZE REVISIONS TO CONTRACT AND SEND TO CLIENT WITH COVER NOTE	4.70

SUB-TOTAL FEES: 70.50 34,084.00

**RATE SUMMARY**

DOUGLAS BATES	1.50 HOURS	320.00/HR	480.00
PHYLLIS BEAN	6.80 HOURS	430.00/HR	2,924.00
FRANKLIN H. CAPLAN	4.80 HOURS	475.00/HR	2,280.00
DANIEL LAMPERT	39.30 HOURS	510.00/HR	20,043.00

THE SCO GROUP, INC

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MATTER ID: 11994-0505

GRACE ROBSON	6.60 HOURS	395.00/HR	2,607.00
ARTHUR J. SPECTOR	11.50 HOURS	500.00/HR	5,750.00
TOTAL	18.10		8,357.00

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	12,793.60
		SUB-TOTAL PAYMENTS:	12,793.60

**FINANCING**

MATTER ID: 11994-0506

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

HOURS

2/25/2009	DB	FOLLOW UP WITH DAN LAMPERT REGARDING DIP MOTIONS AND PARTICULAR FORM OF DIP MOTION; REVIEW OF DRAFTS OF DIP MOTIONS AND WORK ON DRAFT OF SAME	0.60
		SUB-TOTAL FEES:	0.60
			192.00

**RATE SUMMARY**

DOUGLAS BATES	0.60 HOURS	320.00/HR	192.00
TOTAL	0.60		

**FEE/EMPLOYMENT APPLICATION**

MATTER ID: 11994-0507

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

HOURS

2/6/2009	CC	FOLLOWED UP ON MONTHLY INVOICE; E-MAILED G. ROBSON AND A. SPECTOR REGARDING FINALIZING SAME FOR PREPARATION OF MONTHLY INTERIM FEE APPLICATION	0.40
2/6/2009	GR	COMMUNICATION WITH C. CRUZ REGARDING MONTHLY FEE APPLICATION	0.10
2/10/2009	CC	PREPARED SEVENTEENTH MONTHLY INTERIM FEE APPLICATION OF BSPA	2.00
2/11/2009	CC	PREPARED FIFTH QUARTERLY INTERIM FEE APPLICATION OF BSPA	1.00
2/13/2009	CC	WORKED ON BSPA FIFTH QUARTERLY FEE APPLICATION	0.50
2/13/2009	GM	PREPARED BSPA FIFTH QUATERLY APPLICATION	2.50
2/13/2009	GR	REVIEW AND REVISE SEVENTEENTH INTERIM FEE APPLICATION; COMMUNICATION WITH C. CRUZ REGARDING SAME AND QUARTERLY FEE APPLICATION	0.60
2/16/2009	CC	FINALIZED SEVENTEENTH INTERIM FEE APPLICATION	0.60

		AND FIFTH QUARTERLY FEE APPLICATION OF BSPA	
2/17/2009	DB	REVIEW OF MEMO FROM A. SPECTOR REGARDING TANNER FEES AND ISSUES REGARDING PRE PAYMENT FOR SERVICES	0.20
2/17/2009	CC	FINALIZED FIFTH QUARTERLY FEE APPLICATION OF BSPA	0.40
2/17/2009	CC	FINALIZED SEVENTEENTH INTERIM MONTHLY FEE APPLICATION OF BSPA	0.40
2/17/2009	AJS	REVIEW AND REVISE QUARTERLY FEE APPLICATION	0.50
2/20/2009	DB	CALL WITH COMPANY CFO REGARDING TANNERCO AND ISSUES RELATING TO PAYMENT OF FEES; FOLLOW UP PHONE CALLS TO AND FROM KENT BOWMAN AND SCOTT ROBINSON REGARDING SAME; REVIEW LEGAL ISSUE RELATING TO POST-PETITION BANKRUPTCY RETAINER POSSIBILITY; FOLLOW UP PHONE CALL AND MEMO TO LOCAL COUNSEL REGARDING SAME	1.60
2/21/2009	DB	MEMOS TO AND FROM TANNERCO PROFESSIONAL KENT BOWMAN REGARDING POST PETITION RETAINER REQUEST	0.20
2/23/2009	DB	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH TANNER CO REGARDING REQUESTED POST PETITION RETAINER	0.30
		SUB-TOTAL FEES:	11.30
			<u>2,705.50</u>

**RATE SUMMARY**

DOUGLAS BATES	2.30 HOURS	320.00/HR	736.00
CARMEN CRUZ	5.30 HOURS	185.00/HR	980.50
GUSTAVO MALTEZ	2.50 HOURS	185.00/HR	462.50
GRACE ROBSON	0.70 HOURS	395.00/HR	276.50
ARTHUR J. SPECTOR	0.50 HOURS	500.00/HR	250.00
	TOTAL	11.30	

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	781.60
		SUB-TOTAL PAYMENTS:	<u>781.60</u>

CLAIMS ADMINISTRATION AND OBJECTION

MATTER ID: 11994-0509

PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009

HOURS

2/26/2009	DB	PHONE CALL WITH A. SPECTOR REGARDING OBJECTIONS TO THE CLAIMS OF NOVELL, IBM AND RED HAT AND FOLLOW UP REGARDING SAME;	1.00
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		BEGIN OUTLINING OBJECTIONS TO CLAIMS OF IBM, NOVELL AND RED HAT AND REVIEW OF DOCUMENTS RELATING TO SAME	
2/26/2009	IMM	REVIEW OF PHONE MESSAGE FROM CLAIMANT; DISCUSSION WITH CARMEN CRUZ REGARDING RESPONSE TO INQUIRY	0.30
2/26/2009	AJS	TELEPHONE CONFERENCE WITH D. BATES REGARDING CLAIMS OBJECTIONS	0.10
2/27/2009	DB	REVIEW FACTS RELATING TO OBJECTION TO IBM PROOF OF CLAIM AND DRAFT OBJECTION TO IBM PROOF OF CLAIM; LEGAL RESEARCH REGARDING SAME	1.70
SUB-TOTAL FEES:			3.10
			<u>984.50</u>

**RATE SUMMARY**

DOUGLAS BATES	2.70 HOURS	320.00/HR	864.00
ISAAC M. MARCUSHAMER	0.30 HOURS	235.00/HR	70.50
ARTHUR J. SPECTOR	0.10 HOURS	500.00/HR	50.00
TOTAL	<u>3.10</u>		

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	805.20
SUB-TOTAL PAYMENTS:			<u>805.20</u>

EMPLOYEE BENEFITS/PENSIONS

MATTER ID: 11994-0514

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

			HOURS
2/26/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN REGARDING EXPLANATION OF EMPLOYEE BONUSES	0.10
SUB-TOTAL FEES:			0.10
			<u>50.00</u>

**RATE SUMMARY**

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

SETTLEMENT AND COMPROMISE

MATTER ID: 11994-0517

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

			HOURS
2/27/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS AND K. MAKOWSKI REGARDING SETTLEMENT WITH IPO PLAINTIFFS AND REVIEW ATTACHED SETTLEMENT DOCUMENTS	1.40

SUB-TOTAL FEES: 1.40 700.00

<b>RATE SUMMARY</b>			
ARTHUR J. SPECTOR	1.40	HOURS	500.00/HR
TOTAL	<u>1.40</u>		700.00

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

			HOURS
2/2/2009	GR	COMMUNICATION WITH EPIQ REGARDING SOLICITATION PROCEDURES; REVIEW PROPOSED REVISIONS AND EMAIL K. MAKOWSKI REGARDING SAME	0.40
2/3/2009	GR	COMMUNICATIONS WITH K. MAKOWSKI AND A. SPECTOR REGARDING AMENDED SOLICITATION PROCEDURES MOTION	0.40
2/11/2009	DB	CONFERENCE WITH GRACE ROBSON REGARDING STATUS OF DISCLOSURE STATEMENT PROCEDURES AND CASE STRATEGY GOING FORWARD	0.20
2/11/2009	GR	RESEARCH CONFIRMATION AND DISCLOSURE STATEMENT ISSUES	1.00
2/12/2009	DB	MEETING WITH GRACE ROBSON REGARDING STATUS OF CASE AND ISSUES RELATING TO PENDING DISCLOSURE STATEMENT	0.20
2/13/2009	DB	BEGIN REVIEW OF DISCLOSURE STATEMENT IN PREPARATION FOR DISCLOSURE STATEMENT OBJECTIONS AND HEARING ON APPROVAL OF DISCLOSURE STATEMENT	0.50
2/13/2009	GR	REVIEW FILE AND COMMUNICATIONS WITH A. PETROFSKY REGARDING SOLICITATION PROCEDURES	0.30
2/14/2009	DB	CONTINUE REVIEW OF DISCLOSURE STATEMENT AND FOLLOW UP REGARDING ISSUES RELATING TO PREPARATION FOR HEARING ON APPROVAL OF DISCLOSURE STATEMENT	0.50
2/17/2009	DB	PHONE CALL TO AND FROM A. SPECTOR REGARDING DISCLOSURE STATEMENT HEARING AND STRATEGY REGARDING SAME; CONTINUED REVIEW AND ANALYSIS OF DISCLOSURE STATEMENT AND PLAN AND PREPARATION FOR POTENTIAL OBJECTIONS TO DISCLOSURE STATEMENT; REVIEW OF A. PETROFSKY QUESTIONS REGARDING DISCLOSURE STATEMENT HEARING AND PROPOSED DATES FOR CONFIRMATION HEARING	0.90
2/18/2009	DB	REVIEW EPIC COMMENTS TO DISCLOSURE	3.50



		STATEMENT ORDER AND DRAFT REVISED DISCLOSURE STATEMENT ORDER; FOLLOW UP WITH A. SPECTOR AND PACHULSKI TEAM REGARDING STATUS AND STRATEGY GOING FORWARD; BEGIN REVIEW OF OBJECTIONS TO DISCLOSURE STATEMENT FILED BY IBM AND NOVELL AND REVIEW CASE LAW CITED THEREIN; REVIEW MEMOS FROM A. SPECTOR REGARDING SAME	
2/18/2009	CC	PREPARED FOR DISCLOSURE STATEMENT HEARING ON 2/26/09; CONFERRED WITH PACHULSKI PERSONNEL REGARDING DOCUMENTS NECESSARY FOR HEARING	1.50
2/18/2009	AJS	RECEIVE CORRESPONDENCE FROM A. PETROFSKY, J. MCMAHON; EXCHANGE EMAIL COMMUNICATIONS WITH D. BATES, J. O'NEILL, K. NIELSEN; PREPARE CORRESPONDENCE TO R. TIBBITTS	0.40
2/18/2009	AJS	REVIEW OBJECTIONS TO DISCLOSURE STATEMENT AND TO SALE MOTIONS BY IBM AND NOVELL	2.00
2/19/2009	DB	PHONE CALL WITH DAN LAMPERT REGARDING STATUS AND STRATEGY GOING FORWARD; PHONE CALLS AND MEMOS TO AND FROM A. SPECTOR REGARDING SAME; CONTINUE TO REVIEW AND ANALYZE OBJECTIONS TO DISCLOSURE STATEMENT AND OBJECTIONS TO BID PROCEDURES MOTION; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH A. SPECTOR, DAN LAMPERT AND SCO BUSINESS TEAM REGARDING STATUS AND PREPARATION FOR HEARINGS ON DISCLOSURE STATEMENT AND BID PROCEDURES MOTION; FOLLOW UP REGARDING ISSUES RAISED IN CALL WITH RESPECT TO DISCLOSURE STATEMENT AND PLAN AND OBJECTIONS THERETO; CONTINUE LEGAL RESEARCH RELATING TO ISSUES RAISED BY IBM AND NOVELL IN OBJECTIONS TO DISCLOSURE STATEMENT	5.20
2/19/2009	CC	UPDATED BINDER OF OBJECTIONS TO CONFIRMATION; CIRCULATED SAME	1.00
2/19/2009	AJS	OFFICE CONFERENCE WITH K. NIELSEN AND R. TIBBITTS AT CLIENT HQ; TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. BATES AND D. LAMPERT REGARDING RESPONSES TO OBJECTIONS AND REVISIONS NECESSARY TO DISCLOSURE STATEMENT; TELEPHONE CONFERENCE WITH A. LEWIS; TELEPHONE CALL TO R. LEVIN	3.00
2/19/2009	AJS	TELECONFERENCE WITH D. BATES RE OBJECTIONS	0.20
2/20/2009	DB	PREPARE FOR AND PARTICIPATE IN MULTIPLE PHONE CALLS WITH COMPANY AND DAN LAMPERT REGARDING AMENDED DISCLOSURE STATEMENT	4.90

AND REVISIONS NECESSARY BASED ON OBJECTIONS BY IBM AND NOVELL; FOLLOW UP ON ISSUES RAISED IN CALL RELATING TO NECESSARY REVISIONS TO DISCLOSURE STATEMENT AND BID PROCEDURES MOTION; CONTINUE REVIEW OF OBJECTIONS TO DISCLOSURE STATEMENT FILED BY NOVELL AND IBM AND RESEARCH REGARDING SAME

2/20/2009	PB	CONFERENCE CALL REGARDING DISCLOSURE AND PLAN ISSUES	0.50
2/20/2009	AJS	TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL CORRESPONDENCE WITH R. LEVIN REGARDING CONTINUANCE; EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS, K. MAKOWSKI, A. LEWIS, D.LAMPERT AND D. BATES	0.40
2/21/2009	DB	MEMOS TO AND FROM A. SPECTOR REGARDING LEGAL RESEARCH REGARDING CLASSIFICATION ISSUES RAISED BY IBM AND NOVELL; FOLLOW UP LEGAL RESEARCH REGARDING SAME; MEMOS TO AND FROM I.M. REGARDING SAME; MEMOS TO AND FROM DAN LAMPERT REGARDING STATUS AND STRATEGY AND PLANNING FOR FOLLOW UP PHONE CALL	1.30
2/21/2009	IMH	RESEARCH REGARDING CLASSIFICATION AS IT RELATES TO CONFIRMATION	1.10
2/21/2009	AJS	PREPARE CORRESPONDENCE TO D. BATES RE BRIEF ON CLASSIFICATION	0.20
2/21/2009	AJS	TELECONFERENCE WITH R. LEVIN; EXCHANGE EMAIL COMMUNICATIONS WITH A. LEWIS; EXCHANGE EMAIL COMMUNICATIONS WITH AND TELECONFERENCE WITH D. LAMPERT	0.50
2/22/2009	DB	CONTINUE LEGAL RESEARCH REGARDING CLASSIFICATION ISSUES AS FRAMED IN OBJECTIONS BY IBM AND NOVELL; BEGIN DRAFTING BRIEF REGARDING SAME; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH SCO BUSINESS TEAM, A. SPECTOR AND DAN LAMPERT REGARDING STATUS AND STRATEGY GOING FORWARD	3.70
2/22/2009	AJS	CONF. CALL: K. NIELSEN, D. MCBRIDE, D. LAMPERT, D. BATES	1.00
2/23/2009	DB	MULTIPLE PHONE CALLS AND MEMOS TO AND FROM PACHULSKI TEAM REGARDING SCHEDULING ISSUES AND TIMING FOR DISCLOSURE STATEMENT HEARING; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COMPANY CFO AND DAN LAMPERT REGARDING STRATEGY GOING FORWARD; FOLLOW UP ON ISSUES RAISED IN CALL	1.80

REGARDING POTENTIAL INVESTMENT BANKER SCENARIO			
2/23/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. MCMAHON REGARDING ARGUMENT AT DISCLOSURE HEARING	0.10
2/23/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. MAKOWSKI REGARDING A. PETROFSKY CORRSPONDENCE	0.10
2/24/2009	DB	FOLLOW UP REGARDING STATUS OF DISCLOSURE STATEMENT AMENDMENTS AND STRATEGY REGARDING SAME	0.40
2/24/2009	DB	REVIEW OF LENGTHY EMAIL MEMO FROM ALAN PETROFSKY REGARDING EXCLUSIVITY EXTENSION AND FOLLOW UP REGARDING ISSUES RELATING TO SAME	0.40
2/27/2009	DB	REVIEW OF DRAFT LIQUIDATION ANALYSIS AND INTERNAL MEMOS REGARDING SAME	0.30
SUB-TOTAL FEES:			37.90
			<u>13,513.00</u>

RATE SUMMARY			
DOUGLAS BATES	23.80 HOURS	320.00/HR	7,616.00
PHYLLIS BEAN	0.50 HOURS	430.00/HR	215.00
CARMEN CRUZ	2.50 HOURS	185.00/HR	462.50
ILYSE M. HOMER	1.10 HOURS	400.00/HR	440.00
GRACE ROBSON	2.10 HOURS	395.00/HR	829.50
ARTHUR J. SPECTOR	7.90 HOURS	500.00/HR	3,950.00
TOTAL		<u>37.90</u>	

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	26,100.40
SUB-TOTAL PAYMENTS:			<u>26,100.40</u>

**TAXISSUES**

MATTER ID: 11994-0525

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	12,982.40
SUB-TOTAL PAYMENTS:			<u>12,982.40</u>

**LITIGATION CONSULTING**

MATTER ID: 11994-0527

**PROFESSIONAL FEES RENDERED THROUGH: 2/28/2009**

HOURS

2/10/2009	AJS	REVIEW CORRESPONDENCE FROM T. STEELE	0.30
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THE SCO GROUP, INC

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MATTER ID: 11994-0527

REGARDING WAYNE GRAY LAWSUIT

2/24/2009	AJS	REVIEW GRAY SUMMARY JUDGMENT OPINION	1.20	
2/27/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH W. DZURILLA AND REVIEW AND REVISE STATUS REPORT TO SUSE TRIBUNAL; REVIEW CORRESPONDENCE TO SUSE TRIBUNAL	0.30	
2/27/2009	AJS	PREPARE CORRESPONDENCE TO R. TIBBITTS REGARDING WAYNE GRAY CASE	0.20	
		SUB-TOTAL FEES:	2.00	<u>1,000.00</u>

**RATE SUMMARY**

ARTHUR J. SPECTOR	2.00 HOURS	500.00/HR	1,000.00
TOTAL	<u>2.00</u>		

**PAYMENTS**

2/18/2009	PAYMENT	PYMT CHK # 40946 FRM SCO	308.40
		SUB-TOTAL PAYMENTS:	<u>308.40</u>

TOTAL CURRENT BILLING:	54,152.51
PREVIOUS BALANCE DUE:	230,912.58
	<u>285,065.09</u>
TOTAL PAYMENTS:	0.00
<b>TOTAL NOW DUE:</b>	<b><u>229,915.53</u></b>

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

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

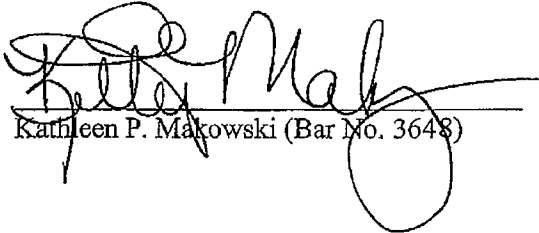
In re: ) Chapter 11  
)  
The SCO GROUP, INC., et al.,<sup>1</sup> ) Case No. 07-11337 (KG)  
) (Jointly Administered)  
)  
Debtors. )

**CERTIFICATE OF SERVICE**

I, Kathleen P. Makowski, hereby certify that on this 24<sup>th</sup> day of March, 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**

**Eighteenth 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 February 1, 2009 through February 28, 2009; Exhibit A.**

  
Kathleen P. Makowski (Bar No. 3648)

<sup>1</sup> 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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**Hand Delivery**

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United States Trustee

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Lockbox #35

Wilmington, DE 19899-0035

**First Class Mail**

(Counsel for Debtors)

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Berger Singerman, P.A.

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Fort Lauderdale, FL 33301

**Via Electronic Delivery**

(Debtors)

Ryan Tibbitts, General Counsel

Dale Easton, Controller

The SCO Group, Inc. and SCO Operations, Inc.

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