

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.)	

**NINETEENTH 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 MARCH 1, 2009 THROUGH MARCH 31, 2009**

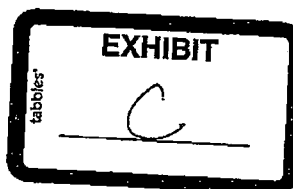
Name of Applicant:	Berger Singerman, P.A.
Authorized to Provide Professional Services to:	Debtors in Possession
Date of Retention:	Effective September 14, 2007 by Order entered October 4, 2007
Period for which Compensation and Reimbursement is Sought:	March 1, 2009 through March 31, 2009 ²
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$72,719.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$2,790.92

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.

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	\$0.00	\$0.00

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.	43.70	\$500.00	\$21,850.00
Arthur J. Spector (Travel Rate)	Partner since 2002.. Member of NY Bar since 1975; Member of Mich. Bar since 1976; Member of FL Bar since 2002.	8.40	\$250.00	\$2,100.00
Daniel Lampert	Partner since 1998. Member of FL Bar since 1979.	64.20	\$510.00	\$32,742.00
Phyllis Bean	Partner since 1994. Member of FL Bar since 1980.	10.50	\$430.00	\$4,515.00
John Eaton	Partner since 2006. Member of the FL Bar since 1990.	.20	\$485.00	\$97.00
Kristopher Edward Aungst	Associate since 2008. Member of the FL Bar since 2008.	3.80	\$330.00	\$1,254.00
Douglas Bates	Associate since 2004. Member of FL Bar since 2004.	24.20	\$320.00	\$7,744.00
SUBTOTALS		155.00		\$70,302.00

PARAPROFESSIONALS:

Name of paraprofessional	Position Held, Number of Years in Position	Total Hours	Hourly Rate	Total Fee
Carmen Cruz	Paralegal; 15 years	11.00	\$185.00	\$2,035.00
Jessica Alvarez	Paralegal; 5 years	2.00	\$135.00	\$270.00
Barbara Yglesia	Legal Assistant; 5 years	1.50	\$75.00	\$112.50
SUBTOTALS		14.50		\$2,417.50

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: 169.50

"BLENDED" HOURLY RATE: **\$429.02**

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: **\$72,719.50**

COMPENSATION BY CATEGORY

Project Categories	Total Hours	Total Fees
Case Administration (501)	2.70	\$397.50
Business Operations (502)	4.80	\$2,400.00
Asset Disposition/Preservation (505)	88.60	\$43,477.00
Fee/Employment Application (507)	5.80	\$1,338.50
Claims Administration and Objection (509)	16.20	\$5,701.50
Executory Contracts and Unexpired Leases (512)	0.10	\$50.00
Plan and Disclosure Statement (518)	50.30	\$18,855.00
Litigation Consulting (527)	1.00	\$500.00
TOTAL	169.50	\$72,719.50

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)	375.00
Postage	0.00
Overnight Delivery Charges	51.91
Outside Courier/Messenger Services	0.00
Long Distance Telephone Charges (Including Conference Calls)	204.52
Long Distance Fax Transmissions (long distance charges only)	0.00
Computerized Research (Lexis, Westlaw and PACER charges)	530.44
Travel Expenses (includes airfare, lodging, auto and meals)	1,629.05
Other (Not specifically disallowed; must specify and justify): N/A	0.00
TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS	\$2,790.92

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.)	

**NINETEENTH 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 MARCH 1, 2009 TO MARCH 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 nineteenth monthly application (the "Application") seeking compensation and reimbursement of expenses for the period of March 1, 2009 through March 31, 2009 (the "Application Period").

By this Application, BSPA requests an interim award of compensation in the amount of \$72,719.50 and reimbursement of actual and necessary expenses in the amount of \$2,790.92 for a total allowance of \$75,510.42 and payment of \$58,175.60 (80% of the allowed fees) and reimbursement of \$2,790.92 (100% of the allowed expenses) for a total payment of \$60,966.52

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.

for the Application Period. In support of this Application, BSPA respectfully represents as follows:

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 the March 30, 2009 hearings scheduled during the Application Period.

Fees: \$397.50; Hours: 2.70

B. Business Operations (502)

15. During the Application Period, the Firm worked with the Debtors on preparation of SCO Group's 10-K and attended, telephonically, the March 27, 2009 board of directors meeting.

Fees: \$2,400.00; Hours: 4.80

C. Asset Disposition/Preservation (505)

16. During this Application Period, the Firm worked extensively, along with the Debtors, on the Asset Purchase Agreement ("APA"), and related schedules and exhibits. In relation to the APA, the Firm conducted numerous conferences with purchaser in order to finalize the APA and stalking horse purchaser. In addition, the Firm (1) conferred various times with Debtors regarding plan process and alternative structures relating to APA; (2) worked on alternative structures relating to APA; (3) conferred with various other prospective purchasers regarding deal terms; (4) worked on proposed term sheets and letters of intent received from various other prospective purchasers; and (5) participated in March 27, 2009 board meeting.

Fees: \$43,477.00; Hours: 88.60

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) prepared of BSPA's eighteenth

interim fee application; (2) discussed with Tanner & Co. and the Debtors regarding Tanner & Co's additional post-petition retainer request; and (3) conferred with Tanner & Co. regarding monthly fee application and hearings.

Fees: \$1,338.50; Hours: 5.80

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. The Firm began its analysis of the claims asserted and worked on Debtors' objections to these claims. In addition, the Firm worked on issues related to claims of equity interest holders.

Fees: \$5,701.50; Hours: 16.20

F. Executory Contracts and Unexpired Leases (512)

19. During the Application Period, the Firm corresponded with J. Hunsaker regarding cure of defaults.

Fees: \$50.00; Hours: 0.10

G. Plan and Disclosure Statement (518)

20. During the Application Period, the Firm, along with the Debtors, expended a significant amount of time, (1) reviewing and analyzing classification issues raised in objection to disclosure statement filed by Novell and IBM; (2) working on updating disclosure statement to reflect changes made to APA and corresponding amendments to plan; (3) analyzing claims and allowed claim amount for disclosure statement purposes; (4) researching classification of claims and began preparing brief in support of classification system in amended version of plan; (5) conferred with Debtors various times regarding exclusivity; and (6) preparing for and attending March 30, 2009 hearing in Delaware on motion to continue exclusivity.

Fees: \$18,855.00; Hours: 50.30

H. Litigation Consulting (527)

21. During the Application Period, the Firm reviewed the appellate brief in the Novell case for bankruptcy issues.

Fees: \$500.00; Hours: 1.00

Valuation of Services

22. Attorneys and paraprofessionals of BSPA expended a total 169.50 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
Arthur J. Spector	Partner since 2002. Member of NY Bar since 1975; Member of Mich. Bar since 1976; Member of FL Bar since 2002.	43.70	\$500.00	\$21,850.00
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PARAPROFESSIONALS:

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SUBTOTALS		14.50		\$2,417.50

TOTAL HOURS BY PROFESSIONALS AND PARAPROFESSIONALS: 169.50

"BLENDED" HOURLY RATE: \$429.02

TOTAL PROFESSIONAL AND PARAPROFESSIONAL FEES: \$72,719.50

23. 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 \$72,719.50.

24. 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 March 1, 2009 through March 31, 2009, an interim allowance be made to BSPA for compensation in the amount of \$72,519.50 and actual and necessary expenses in the amount of \$2,790.92 for a total allowance of \$75,510.42 and payment of \$58,175.60 (80% of the allowed fees) and reimbursement of \$2,790.92 (100% of the allowed expenses) be authorized for a total payment of \$60,966.52 and for such other and further relief as this Court may deem just and proper.

Dated: April 27, 2009

BERGER SINGERMANN, P.A.

/s/ Arthur J. Spector

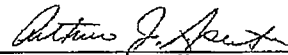
Arthur J. Spector
350 E. Las Olas Boulevard, 10th Floor
Fort Lauderdale, FL 33301
Telephone: (954) 525-9900
Facsimile: (954) 523-2872
Email: aspector@bergersingerman.com
Co-Counsel for the Debtors-in-Possession

VERIFICATION

STATE OF FLORIDA :
 :
COUNTY OF BROWARD :

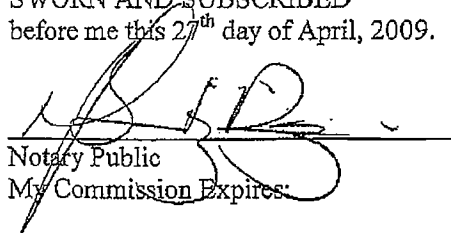
Arthur J. Spector, after being duly sworn according to law, deposes and says:

- 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 27th day of April, 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.,¹) Case No. 07-11337(KG)
) (Jointly Administered)
Debtors.)

Objection Deadline: May 18, 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 *Nineteenth 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 March 1, 2009 through March 31, 2009* (the "Fee Application"), seeking compensation for the reasonable and necessary services rendered to the Debtors in the amount of \$72,719.50 and reimbursement for actual and necessary expenses in the amount of \$2,790.92.

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 **May 18, 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.

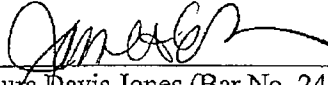
IF A TIMELY OBJECTION IS FILED AND SERVED, THEN PAYMENT WILL BE MADE ACCORDING TO THE PROCEDURES SET FORTH IN THE FEE ORDER.

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

Dated: April 27, 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

BERGER SINGERMAN, P.A.
Paul Steven Singerman
Arthur J. Spector
200 South Biscayne Blvd., Suite 1000
Miami, FL 33131
Telephone: (305) 755-9500
Facsimile: (305) 714-4340
and
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Fort Lauderdale, FL 33301
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Email: singerman@bergersingerman.com
aspector@bergersingerman.com

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

Exhibit A

BERGER SINGERMANN, PA

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

Statement as of March 31, 2009
Statement No. 63063

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

CLAIMS PREPARATION AND DOCUMENTATION

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

UTILITIES

EMPLOYEE BENEFITS/PENSIONS

SETTLEMENT AND COMPROMISE

PLAN AND DISCLOSURE STATEMENT

TAX ISSUES

LITIGATION CONSULTING

Current Fees:	0.00
Current Expenses:	2,790.92
Current Fees:	397.50
Current Expenses:	0.00
Current Fees:	2,400.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	43,477.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	1,338.50
Current Expenses:	0.00
Current Fees:	5,701.50
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	50.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	18,855.00
Current Expenses:	0.00
Current Fees:	0.00
Current Expenses:	0.00
Current Fees:	500.00
Current Expenses:	0.00

BERGER SINGERMANN, PA

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RELIEF FROM STAY PROCEEDING/ADEQUATE
PROTECTION

Current Fees:	0.00
Current Expenses:	0.00
Total Current Billing:	<u>75,510.42</u>
Previous Balance Due:	576,176.33
Payments:	<u>365,003.40</u>
Total Now Due:	<u>286,683.35</u>

THE SCO GROUP, INC

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BERGER SINGERMANN, PA
ATTORNEYS AT LAW
350 E. LAS OLAS BLVD SUITE 1000
FT LAUDERDALE FL 33301
(954) 525-9900 FAX: (954) 523-2872
FID # 59-2725802

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

INVOICE DATE: 4/13/2009
INVOICE NO. 63063

MATTER ID: 11994-0001

EXPENSES

2/20/2009	CONFERENCE CALLS	1.00	28.60
2/20/2009	CONFERENCE CALLS	1.00	11.57
2/22/2009	CONFERENCE CALLS	1.00	19.45
2/23/2009	CONFERENCE CALLS	1.00	8.68
	CONFERENCE CALLS		68.30
2/18/2009	FEDERAL EXPRESS CHARGES	1.00	51.91
	FEDERAL EXPRESS CHARGES		51.91
3/9/2009	LEXIS RESEARCH	1.00	12.99
3/19/2009	LEXIS RESEARCH	1.00	2.04
	LEXIS RESEARCH		15.03
3/4/2009	TELEPHONE: 916462822536	1.00	1.39
3/4/2009	TELEPHONE: 918013091934	1.00	1.39
3/4/2009	TELEPHONE: 918016417222	1.00	1.39
3/4/2009	TELEPHONE: 916462822536	1.00	5.56
3/6/2009	TELEPHONE: 913027786417	1.00	18.07
3/6/2009	TELEPHONE: 918019325408	1.00	1.39
3/6/2009	TELEPHONE: 913027786407	1.00	2.78
3/9/2009	TELEPHONE: 912124741978	1.00	29.19
3/9/2009	TELEPHONE: 918013683358	1.00	1.39
3/9/2009	TELEPHONE: 914152687232	1.00	16.68

THE SCO GROUP, INC

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3/13/2009	TELEPHONE:912125412111	1.00	1.39
3/13/2009	TELEPHONE:918016417222	1.00	11.12
3/18/2009	TELEPHONE:918016417222	1.00	15.29
3/19/2009	TELEPHONE:913027786407	1.00	15.29
3/19/2009	TELEPHONE:918016417222	1.00	6.95
3/24/2009	TELEPHONE:913026524100	1.00	1.39
3/25/2009	TELEPHONE:917329913579	1.00	2.78
3/27/2009	TELEPHONE:916464835534	1.00	2.78
LONG DISTANCE TELEPHONE			136.22

3/30/2009	3/30 11994-0001 DINNER AT AIRPORTS	1.00	9.81
WORKING MEALS			9.81

2/28/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	0.40
2/28/2009	PACER / COMPUTER SEARCH OF COURT FILE	1.00	92.72
PACER / COMPUTER SEARCH OF COURT			93.12

3/4/2009	PHOTOCOPIES	17.00	1.70
3/4/2009	PHOTOCOPIES	17.00	1.70
3/5/2009	PHOTOCOPIES	7.00	0.70
3/5/2009	PHOTOCOPIES	15.00	1.50
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	66.00	6.60
3/5/2009	PHOTOCOPIES	23.00	2.30
3/5/2009	PHOTOCOPIES	23.00	2.30
3/5/2009	PHOTOCOPIES	10.00	1.00
3/5/2009	PHOTOCOPIES	7.00	0.70
3/5/2009	PHOTOCOPIES	9.00	0.90
3/5/2009	PHOTOCOPIES	26.00	2.60
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	60.00	6.00
3/6/2009	PHOTOCOPIES	219.00	21.90
3/6/2009	PHOTOCOPIES	219.00	21.90
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	60.00	6.00
3/6/2009	PHOTOCOPIES	280.00	28.00

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3/6/2009	PHOTOCOPIES	280.00	28.00
3/6/2009	PHOTOCOPIES	280.00	28.00
3/9/2009	PHOTOCOPIES	10.00	1.00
3/9/2009	PHOTOCOPIES	11.00	1.10
3/9/2009	PHOTOCOPIES	22.00	2.20
3/9/2009	PHOTOCOPIES	12.00	1.20
3/9/2009	PHOTOCOPIES	12.00	1.20
3/9/2009	PHOTOCOPIES	9.00	0.90
3/10/2009	PHOTOCOPIES	17.00	1.70
3/11/2009	PHOTOCOPIES	34.00	3.40
3/11/2009	PHOTOCOPIES	36.00	3.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	12.00	1.20
3/11/2009	PHOTOCOPIES	19.00	1.90
3/11/2009	PHOTOCOPIES	44.00	4.40
3/11/2009	PHOTOCOPIES	16.00	1.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	18.00	1.80
3/11/2009	PHOTOCOPIES	15.00	1.50
3/11/2009	PHOTOCOPIES	17.00	1.70
3/11/2009	PHOTOCOPIES	23.00	2.30
3/11/2009	PHOTOCOPIES	13.00	1.30
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	11.00	1.10
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	10.00	1.00
3/11/2009	PHOTOCOPIES	49.00	4.90
3/11/2009	PHOTOCOPIES	6.00	0.60
3/11/2009	PHOTOCOPIES	27.00	2.70
3/11/2009	PHOTOCOPIES	20.00	2.00
3/11/2009	PHOTOCOPIES	7.00	0.70
3/11/2009	PHOTOCOPIES	34.00	3.40
3/11/2009	PHOTOCOPIES	74.00	7.40
3/11/2009	PHOTOCOPIES	22.00	2.20
3/11/2009	PHOTOCOPIES	16.00	1.60
3/11/2009	PHOTOCOPIES	8.00	0.80
3/11/2009	PHOTOCOPIES	9.00	0.90
3/11/2009	PHOTOCOPIES	34.00	3.40
3/13/2009	PHOTOCOPIES	15.00	1.50
3/19/2009	PHOTOCOPIES	6.00	0.60
3/19/2009	PHOTOCOPIES	23.00	2.30
3/20/2009	PHOTOCOPIES	15.00	1.50
3/20/2009	PHOTOCOPIES	18.00	1.80
3/20/2009	PHOTOCOPIES	15.00	1.50
3/25/2009	PHOTOCOPIES	18.00	1.80

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3/25/2009	PHOTOCOPIES	15.00	1.50
3/27/2009	PHOTOCOPIES	7.00	0.70
3/27/2009	PHOTOCOPIES	17.00	1.70
3/27/2009	PHOTOCOPIES	36.00	3.60
3/27/2009	PHOTOCOPIES	52.00	5.20
3/27/2009	PHOTOCOPIES	14.00	1.40
3/27/2009	PHOTOCOPIES	15.00	1.50
3/27/2009	PHOTOCOPIES	17.00	1.70
3/31/2009	PHOTOCOPIES	6.00	0.60
	PHOTOCOPIES		375.00

2/11/2009	TRAVEL - AIRFARE-2/11 TRAVEL AGENCY SERVICE-DOUGLAS BATES	1.00	35.00
2/18/2009	2/18 11994-0001 AMERICAN AIRLINES-LUGGAGE FEE	1.00	7.50
2/18/2009	2/18 11994-0001 AMERICAN AIRLINES-FLL-DEN	1.00	57.50
2/19/2009	2/19 11994-0001 SOUTHWEST AIRLINES - DEN-SLC	1.00	34.75
2/24/2009	2/24 11994-0001 DELTA AIRLINES-LUGGAGE FEE	1.00	7.50
2/24/2009	2/24 11994-0001 DELTA AIRLINES - SLC-FLL	1.00	185.80
3/30/2009	3/30 11994-0001 TRAVEL-DELTA AIRLINES-PHL TO FLL	1.00	175.20
3/30/2009	3/30 11994-0001 TRAVEL-US AIRWAYS-FLL TO PHL TO ATTEND SCO HEARING IN DELAWARE	1.00	539.60
	TRAVEL - AIRFARE		1,042.85

2/19/2009	TRAVEL- LODGING- 2/19 -HAMPTON INN, UREM, UT	1.00	120.18
3/30/2009	3/30 11994-0001 PHILADELPHIA AIRPORT MARRIOTT HOTEL	1.00	206.21
	TRAVEL - LODGING		326.39

3/30/2009	TRAVEL - AUTO-3/30-B'S CAR SERVICE-ROUND TRIP TRANSPORTATION FOR 3 - PHILLY, PA & WILMINGTON, DE	1.00	250.00
	TRAVEL - AUTO		250.00

3/31/2009	DATABASE SEARCH/ WESTLAW	1.00	422.29
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THE SCO GROUP, INC

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DATABASE SEARCH/ WESTLAW

422.29

SUB-TOTAL 2,790.92

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,271.55
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	265.80
SUB-TOTAL PAYMENTS:			<u>2,537.35</u>

CASE ADMINISTRATION

MATTER ID: 11994-0501

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/3/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH A. LEWIS REGARDING STATUS OF UPCOMING HEARINGS	0.10
3/27/2009	CC	UPDATED BINDER FOR HEARINGS ON 3/30/09	1.00
3/27/2009	AJS	TELEPHONE CONFERENCE WITH J. MCMAHON	0.10
3/27/2009	BY	PREPARE BINDERS FOR MARCH 30, 2009 HEARINGS	1.50
SUB-TOTAL FEES:			<u>2.70</u> <u>397.50</u>

RATE SUMMARY

CARMENCRUZ	1.00 HOURS	185.00/HR	185.00
ARTHUR J. SPECTOR	0.20 HOURS	500.00/HR	100.00
BARBARA YGLESLIA	1.50 HOURS	75.00/HR	112.50
TOTAL	<u>2.70</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,276.80
6/30/2008	PAYMENT	PAYMENT CHK # 40308	307.10
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	404.40
SUB-TOTAL PAYMENTS:			<u>2,988.30</u>

BUSINESS OPERATIONS

MATTER ID: 11994-0502

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/3/2009	AJS	BEGIN REVIEW AND REVISION OF 10Q AND EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN REGARDING SAME	1.00
3/4/2009	AJS	CONTINUE EDITING 10Q	1.40

THE SCO GROUP, INC

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3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH K. NIELSEN REGARDING 10Q	0.10
3/16/2009	AJS	REVIEW 10-Q	1.20
3/17/2009	AJS	PREPARE CORRESPONDENCE TO K. NIELSEN AND D. LAMPERT REGARDING 10-Q	0.20
3/27/2009	AJS	ATTEND BOARD OF DIRECTORS MEETING (VIA TELEPHONE)	0.90
SUB-TOTAL FEES:			4.80
			<u>2,400.00</u>

RATE SUMMARY

ARTHUR J. SPECTOR	4.80 HOURS	500.00/HR	2,400.00
TOTAL	<u>4.80</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	2,605.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	446.50
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	1,268.00
SUB-TOTAL PAYMENTS:			<u>4,319.70</u>

ASSET DISPOSITION/PRESERVATION

MATTER ID: 11994-0505

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/1/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING STATUS AND DEVELOPMENTS, DRAFT REVISIONS TO APA PER COMMENTS, CONFER WITH CLIENT, MEMOS REGARDING EXCLUDED PATENTS, DEPOSIT, AND OTHER ISSUES, ETC	1.30
3/2/2009	PB	WORK ON REVISIONS TO APA AGREEMENT; NUMEROUS COMMUNICATIONS REGARDING SAME	1.90
3/2/2009	DL	WORK ON REVISIONS TO AGREEMENT PER CLIENT COMMENTS, REORG TEAM COMMENTS, ASSIST IN FINALIZING CONTRACT, FOLLOW UP MEMOS AND RESPONSES, HELP PREPARE CONTRACT TO SEND TO PROPOSED PURCHASER	2.20
3/2/2009	AJS	REVIEW AND REVISE ASSET PURCHASE AGREEMENT; REVIEW J. HUNSAKER'S REVISIONS; EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT REGARDING ASSET PURCHASE AGREEMENT REVISIONS; TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING TIMING OF SALE HEARING; VARIOUS TELEPHONE CALLS WITH D. LAMPERT AND P. BEAN REGARDING SAME; REVIEW CORRESPONDENCE FROM R. TIBBITTS AND D.	2.00

LAMPERT REGARDING SCHEDULES AND EXHIBITS

3/3/2009	PB	WORK ON LIST OF SCHEDULES AND DESCRIPTIONS; FURTHER REVISIONS TO PURCHASE/SALE AGREEMENT; COMMUNICATIONS REGARDING SAME	1.80
3/4/2009	DL	MEMOS, CONFER REGARDING COMMENTS FROM PROPOSED PURCHASER ON SALE/PLAN STRUCTURE, DRAFT, REVISE AND SEND MEMOS REGARDING SAME AND FOLLOW UP CONFER WITH CLIENT REGARDING ALTERNATIVES AND BEST APPROACHES, ISSUES REGARDING ENGAGEMENT OF INVESTMENT BANKER, BREAK UP FEES, ETC; REVIEW DETAILED DEAL SIDE COMMENTS TO ASSET PURCHASE AGREEMENT, GENERATE CLEAN COPY IN WORD FOR CLIENT REVIEW, AND DRAFT, REVISE, FINALIZE AND SEND MEMO OF COMMENTS REGARDING NEW ISSUES RAISED IN MARK UP; REVIEW CLIENT MEMO OF DEAL POINTS AND SEND QUESTIONS, FOLLOW UP, DRAFT REVISIONS TO MEMO TO DEAL PARTNER, FINALIZE AND SEND TO CLIENT TO FORWARD TO PROPOSED PURCHASER; CONFER, COORDINATE REGARDING PROVISIONS FOR NEW PLAN, PAYMENT TO GENERAL UNSECURED CREDITORS IN CLASS, FOLLOW UP WITH CLIENT REGARDING LIQUIDATION ANALYSIS ON OLD SCO ASSETS, REVIEW DRAFT AND CONFER REGARDING SAME, FOLLOW UP WITH CLIENT REGARDING ANALYSIS	4.10
3/4/2009	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT AND EXCHANGE E-MAIL CORRESPONDENCE WITH HIM AND WITH CLIENT REPRESENTATIVES REGARDING NEGOTIATION WITH PROSPECTIVE STALKING HORSE	1.20
3/5/2009	PB	REVIEW COMMUNICATIONS; REVISE EXHIBIT AND SCHEDULE LIST	0.40
3/5/2009	DL	FOLLOW UP MEMOS REGARDING RESPONSE FROM PROPOSED PURCHASER TO DEAL TERMS, CONFER WITH CLIENT REGARDING RESPONSE, TIMING, NEXT STEPS, ETC; REVIEW LIQUIDATION ANALYSIS AND MEMOS REGARDING PLAN STRUCTURE, FOLLOW UP REGARDING ISSUES PERTAINING TO UNSECURED TRADE CREDITOR CLASS, ETC; CONFER, MEMOS AND COORDINATE REGARDING ISSUES OF DISCLOSURE SCHEDULES, AND OBTAIN AND FORWARD PREVIOUS VERSIONS OF SAME; REVIEW AND RESPOND TO MEMO REGARDING INTEREST ON CERTAIN CLAIMS	2.70
3/6/2009	JA	PREPARE BINDER WITH THE APA FROM THE YORK DEAL AND ALL SCHEDULES	2.00
3/6/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING DEVELOPMENTS ON TRANSACTION, CONFER WITH REORG TEAM, CLIENT, MEMOS REGARDING	0.80

		GENERATING RESPONSE FROM PROPOSED PURCHASER AND DEVELOPING PLAN B IF RESPONSE IS FURTHER DELAYED, ETC	
3/6/2009	AJS	TELEPHONE CALL TO AND TELEPHONE CONFERENCE WITH K. MAKOWSKI REGARDING SALE HEARING; 2 TELEPHONE CALLS FROM AND TELEPHONE CONFERENCE WITH A. LEWIS REGARDING SAME; EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING SALE MATTERS	0.70
3/7/2009	AJS	PREPARE CORRESPONDENCE TO A. LEWIS	0.10
3/9/2009	DL	CONFER, MEMOS REGARDING STATUS AND PROGRESS ON DEAL FRONT, ALTERNATIVES AND NEXT STEPS, ETC; REVIEW AND REVISE CONTRACT AND CONFER, MEMOS REGARDING DEAL TERMS AND REVISIONS, MEMOS REGARDING CAPITALIZATION PROVISIONS AND REASONS FOR INCLUSION, ISSUES REGARDING PATENTS; MEMOS REGARDING DEFINITIONS OF ASSETS AND BUSINESS LINES, REVIEW AND REVISE EXHIBIT TO CONTRACT PER COMMENTS FROM CLIENT; REVIEW COMMENTS TO CONTRACT AND MEMOS REGARDING ABILITY TO CLOSE, ENTITIES LIABLE, FOLLOW UP, ETC; FINAL REVISIONS TO CONTRACT AND SEND WITH COVER NOTES REGARDING ISSUES AND NEXT STEPS, ETC	4.20
3/9/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH A. LEWIS REGARDING SALE MOTION	0.20
3/9/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. HUNSAKER AND OTHER CLIENT REPRESENTATIVES REGARDING SALE ISSUES	0.60
3/10/2009	DL	FOLLOW UP REGARDING CONTRACT AND NEXT STEPS, MEMOS AND CONFER WITH CLIENT AND REORG TEAM; CONFER AND COORDINATE REGARDING POTENTIAL DEAL AND BANKRUPTCY COUNSEL FOR PROPOSED PARTY; FOLLOW UP AND MEMOS REGARDING APPROACH TO TRANSACTION DOCUMENTS; FOLLOW UP REGARDING CONFLICT SEARCH ISSUES; CONFER WITH COUNSEL AND MEMOS REGARDING SECOND FIRM, FOLLOW UP REGARDING SAME AND REGARDING TIMELINE, ISSUES, ETC	1.60
3/10/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES, P. SINGERMAN AND D. LAMPERT REGARDING PROGRESS ON ASSET PURCHASE AGREEMENT; TELEPHONE CALL TO P. GILHULY	0.90

3/11/2009	DL	REVIEW SCHEDULES TO APA AND FORMER YORK DEAL, DRAFT AND SEND MEMOS REGARDING SAME; CONFER WITH CLIENT AND REORGANIZATION TEAM REGARDING NEXT STEPS AND ALTERNATIVES, REVIEW ASSET PROCEEDS TABLE REGARDING SAME, ETC	2.40
3/11/2009	AJS	REVIEW CORRESPONDENCE REGARDING SALE PROGRESS	0.20
3/12/2009	DL	PREPARE FOR, CONFER WITH PLAN SPONSOR; CONFER REGARDING PLAN PROCESS AND ALTERNATIVE STRUCTURES, ETC; MEMOS TO CLIENT REGARDING SAME, ETC	2.70
3/12/2009	AJS	CONFERENCE CALL WITH D. LAMPERT AND CLIENT REPRESENTATIVES(0.5); CONFERENCE CALL WITH D. LAMPERT AND, FOR BUYER: L. GOTTESMAN, M. MCMAHON, T. NEWELL AND A. PEARCE (0.9); REVIEW CORRESPONDENCE FROM D. LAMPERT AND CLIENT REPRESENTATIVES REGARDING TIMING ISSUES (0.3)	1.70
3/13/2009	DL	CONFER, MEMOS WITH CLIENT, DEAL PARTNER, ETC REGARDING DEVELOPMENTS, ALTERNATIVES, ETC	1.70
3/16/2009	DL	MEMOS AND RESPONSES REGARDING STATUS OF DEALS AND NEXT STEPS TO ADVANCE, STRUCTURES MOST LIKELY TO SOLVE THE BANKRUPTCY ISSUES, ALTERNATIVES FOR ACTION, NEXT STEPS IN THE BANKRUPTCY CASE; MEMOS REGARDING TIMELINE TO APPELLATE RULING; CONFER WITH CLIENT REGARDING NEXT STEPS, PROGRESS, ETC; MEMOS REGARDING COMMUNICATIONS FROM POTENTIAL DEAL PARTNERS AND RESPONSES, NEXT STEPS, ETC	1.60
3/17/2009	DL	COORDINATE FOR CALL WITH DEAL PARTNER AND COUNSEL, PARTICIPATE IN COMMENCEMENT OF THAT CALL, CONFER AND MEMOS REGARDING STATUS AND NEXT STEPS, ETC; MEMOS REGARDING ALTERNATIVES, COMPETING PROPOSALS, REVIEW AND COMMENT UPON EXCLUSIVITY AGREEMENT	1.20
3/17/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING CONFERENCE CALL WITH ONE BIDDER AND REVIEW PROPOSAL BY SECOND BIDDER AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT ABOUT ITS TERMS	0.70
3/17/2009	AJS	BRIEFLY ATTEND CONFERENCE CALL ON PROPOSED PURCHASE	0.10
3/18/2009	DL	REVIEW AND RESPOND TO MEMOS REGARDING DEAL PARTNERS, NEXT STEPS, ETC	0.50
3/18/2009	AJS	REVIEW CORRESPONDENCE FROM CLIENT	0.20

REPRESENTATIVES REGARDING PROGRESS OF DEAL TALKS			
3/19/2009	AJS	TELEPHONE CALL FROM AND TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING DEAL TERMS WITH SECOND SUITOR AND REVIEW CORRESPONDENCE FROM J. HUNSAKER, R. TIBBITTS, J. HUNSAKER, D. MCBRIDE AND D. LAMPERT REGARDING THIRD SUITOR	0.50
3/20/2009	DL	PARTICIPATE IN CONFERENCE CALL REGARDING PLAN PROPOSAL, CONFER WITH COUNSEL AND REVIEW, FORWARD MATERIALS REGARDING SAME, COORDINATE FOR DOCUMENTS AND INFORMATION NEEDED, MEMOS REGARDING CURE COSTS AND PROCESS TO RESOLVE SAME	2.20
3/21/2009	DL	CONFER WITH D. MCBRIDE, MEMOS AND FOLLOW UP WITH POTENTIAL DEAL PARTNER	0.50
3/22/2009	DL	REVIEW AND RESPOND TO MEMOS FROM POTENTIAL PURCHASER, CLIENT REGARDING SCHEDULES AND EXCLUDED ASSETS IN CONTRACT NEGOTIATIONS; COORDINATE FOR CONFERENCE REGARDING SAME, ETC	0.80
3/22/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH D. LAMPERT, P. BEAN AND CLIENT REPRESENTATIVES (NUMEROUS E-MAILS) REGARDING APA	0.20
3/23/2009	PB	CONFER REGARDING SCHEDULES TO PURCHASE/SALE AGREEMENT; TELEPHONE CONFERENCE WITH B. BRODERICK, J. HUNSAKER, A. NAGEL, K. NIELSEN, D. LAMPERT REGARDING SCHEDULES; REVIEW YORK SCHEDULES AND COMPARISON REGARDING SNCP SCHEDULES	1.90
3/23/2009	DL	CONFER, MEMOS, COORDINATE REGARDING SCHEDULES TO CONTRACT, CONFER REGARDING ISSUES IN UPDATING SCHEDULES FOR PASSAGE OF TIME AND NEW CONTRACT FORMS, FOLLOW UP AND PREPARE FOR, PARTICIPATE IN CONFERENCE CALL REGARDING SAME; MEMOS REGARDING UPDATES AND NEXT STEPS IN DEAL NEGOTIATIONS; COORDINATE, MEMOS AND CONFER WITH TRANSACTIONAL COUNSEL TO PROPOSED PURCHASER, MEMOS REGARDING ISSUES RAISED, FORWARD CURRENT DRAFT APA TO FOCUS DISCUSSIONS AND NEGOTIATIONS	2.70
3/23/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH D. LAMPERT AND P. BEAN REGARDING ASSET PURCHASE AGREEMENT; REVIEW CORRESPONDENCE FROM CLIENT REPRESENTATIVES REGARDING TALKS WITH PURCHASER	0.40

3/24/2009	PB	ORGANIZATION OF SCHEDULES; PREPARATION OF NOTATED SCHEDULE LIST; COMMUNICATIONS REGARDING SAME	2.60
3/24/2009	DL	CONFER WITH PROPOSED PURCHASER'S BANKRUPTCY COUNSEL AND MEMOS REGARDING SAME; FOLLOW UP REGARDING SCHEDULES ISSUES AND REVIEW, DISCUSS ISSUES IN MEMO REGARDING DISCLOSURE SCHEDULES; HELP FINALIZE PRESENTATION AND SEND TO CLIENT, CONFER, MEMOS REGARDING FOLLOW UP MATERIALS TO COMPLETE PROJECT; FOLLOW UP CONFERENCE WITH BANKRUPTCY COUNSEL, OBTAIN, FORWARD AND INITIAL REVIEW OF TERM SHEET, MEMOS REGARDING SAME, ETC	3.80
3/25/2009	PB	COMMUNICATIONS AND TELEPHONE CONFERENCES REGARDING SCHEDULES TO PURCHASE/SALE AGREEMENT	1.40
3/25/2009	DL	REVIEW AND COMPILE COMMENTS TO TERM SHEET FROM PROPOSED PURCHASER; PREPARE FOR AND PARTICIPATE IN CLIENT CONFERENCE CALL, CONFER WITH REORG TEAM REGARDING ISSUES AND SEND MEMO TO CLIENT REGARDING ISSUES IN PROPOSED PURCHASER PLAN, COORDINATE FOR CONFERENCE CALL WITH CLIENT AND REORG TEAM, FOLLOW UP CONFERENCE CALL WITH CLIENT AND REORG TEAM, FOLLOW UP WITH BANKRUPTCY LAWYER, ETC; MEMOS AND CONFER TO ADVANCE DEALS	4.80
3/26/2009	PB	COMMUNICATIONS REGARDING SCHEDULES TO PURCHASE AND SALE AGREEMENT FROM SNCP DEAL	0.50
3/26/2009	DL	MEMOS, REPLIES REGARDING TERM SHEET FROM SUITOR; CONFIRM INSTRUCTIONS TO REVISE, BEGIN TO REVIEW OTHER FORMS FOR MISSING ITEMS, COMPILE COMMENTS, CHANGES TO TERM SHEET, DRAFT RIDERS AND REVISIONS, FINALIZE NEW DRAFT TERM SHEET AND SEND AROUND TO ALL WITH COVER NOTE; CONFER WITH REORG TEAM REGARDING BANKRUPTCY ISSUES IN TERM SHEET, REVIEW COMMENTS AND CHANGES, CONFER AND COORDINATE REGARDING RESPONSE, COMPILE REVISIONS AND RIDERS AND FINALIZE DRAFT, SEND TO CLIENT TO FORWARD TO PROPOSED PURCHASER, FOLLOW UP, MEMOS REGARDING RELATED AGREEMENT, CONFER REGARDING SAME, COMPILE COMMENTS AND DRAFT, REVISE AND SEND SUCCESSIVE DRAFTS OF SAME, FOLLOW UP, ETC; MEMOS REGARDING DEVELOPMENTS, NEXT STEPS, ETC	6.60

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MATTER ID: 11994-0505

3/26/2009	AJS	REVIEW FINAL TERM SHEET AND REVIEW MULTIPLE E-MAILS REGARDING SAME	0.70
3/27/2009	DL	CONFER, MEMOS WITH CLIENT AND REORG TEAM, COORDINATE REGARDING STATUS AND STEPS WITH PROPOSED DEALS, UPCOMING HEARING IN BANKRUPTCY COURT, PREPARE FOR AND PARTICIPATE IN BOARD OF DIRECTORS MEETING, FOLLOW UP, ETC	2.20
3/27/2009	AJS	REVIEW NUMEROUS EMAILS FROM CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING STATUS OF NEGOTIATIONS	0.60
3/28/2009	DL	MEMOS REGARDING DEAL DEVELOPMENTS, COMMUNICATIONS FROM POTENTIAL DEAL PARTNERS, DRAFT RESPONSES, COMMENTS, SEND TO CLIENT AND REORGANIZATION TEAM, FOLLOW UP, ETC; REVIEW NEW TERM SHEET REVISIONS AND BEGIN TO DRAFT COMMENTS, REVISIONS AND COVER NOTE	3.20
3/28/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT REGARDING VARIOUS MATTERS PERTAINING TO THE SALE COMPETITION	0.30
3/29/2009	DL	COMPLETE REVISIONS TO TERM SHEET AND SEND TO CLIENT AND REORGANIZATION TEAM WITH MEMO OF COMMENTS, ETC; REVIEW AND RESPOND TO NEW TERM SHEETS, LETTERS AND MEMOS FROM CLIENT AND POTENTIAL DEAL PARTNERS, FOLLOW UP AND DRAFT, REVISE, FINALIZE AND SEND RESPONSES TO NEW PROPOSED TERMS AND ISSUES, ETC; COORDINATE FOR CONFERENCE CALLS AND PREPARE FOR SAME	4.90
3/29/2009	AJS	EXCHANGE EMAIL COMMUNICATIONS WITH CLIENT REPRESENTATIVES RE LETTERS OF INTENT AND TERM SHEET REVISIONS BY 2 SUITORS	0.60
3/30/2009	DL	PREPARE FOR, PARTICIPATE IN CONFERENCE CALLS REGARDING DEAL PROPOSALS, NEXT STEPS AND PROCEEDINGS IN DELAWARE; ASSIST IN NEGOTIATIONS, STRATEGY FOR HEARING VIZ PENDING DEALS, BEGIN TO REVISE TERM SHEET AND MEMOS REGARDING AWAITING RESULTS IN DELAWARE, MEMOS AND RESPONSES REGARDING DELAWARE PROCEEDINGS AND RESULTS, ETC	3.30
3/31/2009	DL	CONFER, MEMOS REGARDING DEVELOPMENTS IN DELAWARE, ISSUES IN TERM SHEET, BEGIN TO DRAFT REVISIONS PER RESULTS IN DELAWARE AND CLIENT DIRECTIONS, ETC	2.20

SUB-TOTAL FEES: 88.60

43,477.00

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RATE SUMMARY

JESSICA ALVAREZ	2.00 HOURS	135.00/HR	270.00
PHYLLIS BEAN	10.50 HOURS	430.00/HR	4,515.00
DANIEL LAMPERT	64.20 HOURS	510.00/HR	32,742.00
ARTHUR J. SPECTOR	11.90 HOURS	500.00/HR	5,950.00
TOTAL	88.60		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	140,031.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	24,958.60
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	5,369.20
		SUB-TOTAL PAYMENTS:	170,359.00

FINANCING

MATTER ID: 11994-0506

PAYMENTS

3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	80.00
		SUB-TOTAL PAYMENTS:	80.00

FEE/EMPLOYMENT APPLICATION

MATTER ID: 11994-0507

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/3/2009	DB	MEMOS TO AND FROM KENT BOWMAN REGARDING PAYMENT OF FEES AND POST PETITION RETAINER	0.20
3/3/2009	AJS	REVIEW CORRESPONDENCE FROM K. BOWMAN AND REVIEW CORRESPONDENCE FROM D. BATES REGARDING RETAINER	0.10
3/5/2009	CC	PREPARED EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.00
3/9/2009	DB	FOLLOW UP ON ISSUES RELATING TO PAYMENT TO TANNERCO AND MEMOS TO AND FROM KENT BOWMAN REGARDING SAME	0.20
3/10/2009	CC	WORKED ON EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.20
3/10/2009	CC	REVIEWED FEBRUARY MONTHLY STATEMENT IN PREPARATION OF FEE APPLICATION	0.30
3/11/2009	CC	WORKED ON EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	1.00
3/15/2009	AJS	REVIEW AND REVISE FEE APPLICATION	0.40
3/16/2009	DB	FOLLOW UP WITH TANNER REGARDING POST PETITION RETAINER ISSUE	0.20

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3/16/2009	CC	REVISED AND FINALIZED EIGHTEENTH INTERIM FEE APPLICATION OF BSPA	0.50
3/24/2009	CC	FINALIZED EIGHTEENTH MONTHLY INTERIM FEE APPLICATION OF BSPA; FORWARDED SAME TO PACHULSKI FOR FILING	0.50
3/25/2009	DB	MEMOS TO AND FROM TANNER CO REGARDING MONTHLY FEE APPLICATIONS AND HEARINGS REGARDING SAME	0.20
SUB-TOTAL FEES:			5.80
			1,338.50

RATE SUMMARY

DOUGLAS BATES	0.80 HOURS	320.00/HR	256.00
CARMEN CRUZ	4.50 HOURS	185.00/HR	832.50
ARTHUR J. SPECTOR	0.50 HOURS	500.00/HR	250.00
TOTAL	5.80		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	5,264.40
6/30/2008	PAYMENT	PAYMENT CHK # 40308	1,792.90
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	806.40
SUB-TOTAL PAYMENTS:			7,863.70

CLAIMS ADMINISTRATION AND OBJECTION

MATTER ID: 11994-0509

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/2/2009	DB	FOLLOW UP ON ISSUES RELATING TO CLAIM OBJECTIONS FOR IBM, RED HAT AND NOVELL (.8); PHONE CALL WITH AND MEMO TO A. SPECTOR REGARDING SAME (.3)	0.80
3/2/2009	AJS	TELEPHONE CONFERENCE WITH AND REVIEW CORRESPONDENCE FROM D. BATES REGARDING OBJECTION TO IBM CLAIM; REVIEW AND REVISE DRAFT OF OBJECTION	0.50
3/3/2009	DB	PHONE CALL WITH AND MEMOS TO AND FROM A. SPECTOR REGARDING OBJECTIONS TO CLAIMS OF NOVELL AND IBM. (.3); FOLLOW UP REVIEW OF DOCUMENTS REGARDING OBJECTION TO CLAIM OF NOVELL. (.4); DRAFT OBJECTION TO CLAIM OF NOVELL AND MEMO TO A. SPECTOR REGARDING SAME. (.7)	1.40
3/3/2009	CC	ACCESSED ONLINE WEBSITE REGARDING OBTAINING COPIES OF PROOF OF CLAIMS OF NOVELL, IBM AND RED HAT; CONFERRED WITH D.	0.50

		BATES REGARDING SAME	
3/3/2009	AJS	TELEPHONE CONFERENCE WITH D. BATES REGARDING OBJECTION TO IBM CLAIM; FURTHER REVISE OBJECTION TO IBM CLAIM AND PREPARE CORRESPONDENCE TO R. TIBBITTS REGARDING SAME	0.90
3/4/2009	DB	FOLLOW UP ON SEVERAL ISSUES RELATING TO OUTSTANDING ALLOWED CLAIMS AGAINST THE DEBTORS. (.3); DISCUSSION WITH CARMEN CRUZ REGARDING SAME. (.2); MEMOS TO AND FROM A. SPECTOR REGARDING SAME. (.2)	0.70
3/4/2009	CC	ANALYSIS OF CLAIMS	2.00
3/4/2009	AJS	REVIEW AND REVISE OBJECTION TO CLAIM OF NOVELL, INC	0.40
3/5/2009	CC	REVIEWED CLAIMS ANALYSIS AND CLAIM OBJECTIONS FILED FOR REMAINING OBJECTIONS TO BE FILED; FOLLOWED UP WITH G. ROBSON REGARDING ORDER SUSTAINING FIRST OMNIBUS OBJECTIONS TO CLAIMS	2.00
3/5/2009	AJS	REVIEW CORRESPONDENCE FROM T. NORMAND REGARDING OBJECTION TO IBM CLAIM; REVISE OBJECTION TO IBM CLAIM; REVISE OBJECTION TO NOVELL CLAIM; DRAFT OBJECTION TO RED HAT CLAIM; REVIEW EPIQ'S SPREADSHEET OF CLAIMS AND EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES REGARDING OTHER CLAIMS	1.50
3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING LEGAL ISSUES PERTAINING TO ACCRUAL OF INTEREST ON NOVELL CLAIM; RESEARCH ISSUE AND REVIEW RESEARCH FROM AND EXCHANGE E-MAIL CORRESPONDENCE WITH D. BATES ON ISSUE	1.70
3/5/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS, D. LAMPERT REGARDING CLAIMS TRADING	0.50
3/6/2009	CC	WORKED THROUGH CLAIMS RECONCILIATION FOR AMOUNTS NEEDED FOR CONFIRMATION OF PLAN	1.00
3/6/2009	AJS	TELEPHONE CALL TO AND TELEPHONE CONFERENCE WITH K. MAKOWSKI REGARDING ORDERS ON CLAIMS OBJECTIONS AND CLAIM TRANSFER DOCUMENTS; TELEPHONE CALL TO R. TIBBITTS REGARDING SAME	0.30
3/10/2009	AJS	PREPARE CORRESPONDENCE TO K. MAKOWSKI REGARDING TRANSFERS AND REGARDING ORDERS DISALLOWING CLAIMS	0.10
3/11/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH LOCAL COUNSEL REGARDING CLAIMS TRANSFER	0.20

DOCUMENTS; REVIEW DOCUMENTS			
3/19/2009	AJS	TELEPHONE CALL TO J. O'NEILL REGARDING CLAIMS TRANSFERS AND ORDERS ON CLAIM OBJECTIONS	0.10
3/20/2009	AJS	FINALIZE CLAIMS OBJECTIONS AND SEND TO R. TIBBITTS AND OTHERS FOR REVIEW	0.30
3/20/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS, REVISING OBJECTION TO RED HAT CLAIM	0.10
3/24/2009	DB	FOLLOW UP ON ISSUES RELATING TO OBJECTIONS TO CLAIMS AND REVIEW OF LETTERS SENT REGARDING SAME	0.40
3/24/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH J. O'NEILL REGARDING SUBMITTING ORDER TO DISALLOW CLAIMS BY SHAREHOLDERS AND CLAIM TRANSFERS; REVIEW TRANSFER FORMS; EXCHANGE E-MAIL CORRESPONDENCE WITH AND TELEPHONE CONFERENCE WITH R. TIBBITTS AND J. O'NEILL REGARDING SAME	0.40
3/25/2009	DB	FOLLOW UP ON OUTSTANDING ISSUES RELATING TO CLAIMS AND EQUITY INTERESTS	0.20
3/26/2009	DB	FOLLOW UP ON OUTSTANDING ISSUES RELATING TO EQUITY INTEREST HOLDERS AND EXPUNGMENT OF CLAIMS	0.20
SUB-TOTAL FEES:			16.20
			5,701.50

RATE SUMMARY

DOUGLAS BATES	3.70 HOURS	320.00/HR	1,184.00
CARMENCRUZ	5.50 HOURS	185.00/HR	1,017.50
ARTHUR J. SPECTOR	7.00 HOURS	500.00/HR	3,500.00
TOTAL		16.20	

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	719.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	179.80
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	284.40
SUB-TOTAL PAYMENTS:			1,183.40

CLAIMS PREPARATION AND DOCUMENTATION

MATTER ID: 11994-0510

PAYMENTS

6/30/2008	PAYMENT	PAYMENT CHK # 40308	28.80
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SUB-TOTAL PAYMENTS: 28.80

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

MATTER ID: 11994-0512

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/24/2009 AJS EXCHANGE E-MAIL CORRESPONDENCE WITH J.
HUNSAKER REGARDING CURE OF DEFAULTS 0.10

SUB-TOTAL FEES: 0.10 50.00

RATE SUMMARY

ARTHUR J. SPECTOR 0.10 HOURS 500.00/HR 50.00
TOTAL 0.10

PAYMENTS

6/30/2008 PAYMENT PAYMENT CHK # 40308 1,844.85
SUB-TOTAL PAYMENTS: 1,844.85

UTILITIES

MATTER ID: 11994-0513

PAYMENTS

5/21/2008 PAYMENT PAYMENT CHK #40246 60.00
SUB-TOTAL PAYMENTS: 60.00

EMPLOYEE BENEFITS/PENSIONS

MATTER ID: 11994-0514

PAYMENTS

5/21/2008 PAYMENT PAYMENT CHK #40246 12,991.20
6/30/2008 PAYMENT PAYMENT CHK # 40308 1,914.90
SUB-TOTAL PAYMENTS: 14,906.10

PLAN AND DISCLOSURE STATEMENT

MATTER ID: 11994-0518

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/2/2009 DB FOLLOW UP ON CLASSIFICATION ISSUES RAISED IN 1.30
OBJECTION TO DISCLOSURE STATEMENT FILED BY
NOVELL AND IBM. (.5); REVIEW OF ARTICLE
REGARDING SEPARATE CLASSIFICATION CASE LAW
(.6); PHONE CALL WITH/MEMO TO A. SPECTOR
REGARDING SAME. (.2)

3/2/2009	DB	REVIEW LATEST ROUND OF UPDATES TO APA FOR PURPOSES OF UPDATES TO DISCLOSURE STATEMENT AND PLAN	0.40
3/2/2009	JE	CONFERENCE WITH A. SPECTOR REGARDING PLAN AND STATUS	0.20
3/2/2009	AJS	DESIGN REVISIONS TO PLAN AND DISCLOSURE STATEMENT AS A RESULT OF ASSET PURCHASE AGREEMENT; PREPARE CORRESPONDENCE TO D. BATES REGARDING REVISIONS TO PLAN (AND DISCLOSURE STATEMENT)	0.50
3/3/2009	AJS	BEGIN DRAFTING NEWLY AMENDED PLAN	1.00
3/3/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH A. LEWIS REGARDING STATUS OF REVISED DISCLOSURE STATEMENT AND SALE MOTIONS	0.10
3/4/2009	AJS	TELEPHONE CONFERENCE WITH AND EXCHANGE E-MAIL CORRESPONDENCE WITH C. CRUZ AND D. BATES REGARDING AMOUNT OF ALLOWED CLAIMS FOR DISCLOSURE STATEMENT PURPOSES	0.40
3/5/2009	KEA	DRAFT MEMORANDUM ON CLASSIFICATION	1.50
3/5/2009	DB	REVIEW MEMO FROM A. SPECTOR REGARDING "LEGAL RATE" OF INTEREST ISSUE AS IT RELATES TO JUDGMENT OF NOVELL AND FOLLOW UP ON ISSUES RELATING TO SAME. (.2); LEGAL RESEARCH REGARDING "LEGAL RATE" OF INTEREST FOR PURPOSES OF PLAN ANALYSIS. (.9); MEMO TO A. SPECTOR REGARDING SAME. (.4); PHONE CALL WITH A. SPECTOR REGARDING SAME. (.1); CONFERENCE WITH K. AUNGST REGARDING CLASSIFICATION ISSUES RELATING TO IBM AND NOVELL CLAIMS (.1)	1.70
3/6/2009	KEA	DRAFT MEMORANDUM ON CLASSIFICATION OF CLAIMS	2.30
3/9/2009	AJS	REVIEW AND REVISE MEMO ON CLASSIFICATION	1.00
3/9/2009	AJS	TELEPHONE CONFERENCE WITH R. LEVIN REGARDING OUTLINES OF AMENDMENTS PROPOSED TO PLAN	0.40
3/10/2009	DB	CONTINUE RESEARCH AND READING CASES REGARDING CLASSIFICATION ISSUES WITH RESPECT TO CERTAIN CLAIMS AND PLAN (.8); REVIEW OF DRAFT MEMO OF LAW REGARDING SAME AND BEGIN BUILDING OUTLINE FOR ADDITIONS AND REVISIONS TO DRAFT(.4); MEMOS TO AND FROM A.SPECTOR REGARDING SAME AND PHONE CALL WITH K. AUNGST REGARDING SAME (.2)	1.40
3/10/2009	AJS	RESEARCH ON CLASSIFICATION AND PREPARE CORRESPONDENCE TO K. AUNGST REGARDING	0.40

		MEMO ON SAME	
3/11/2009	DB	CONTINUE DRAFTING SUBSTANTIAL ADDITIONS AND REVISIONS TO MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	2.50
3/12/2009	DB	CONTINUE PREPARING DETAILED MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	2.00
3/12/2009	AJS	TELECONFERENCE WITH D. MCBRIDE	0.10
3/14/2009	DB	CONTINUE ANALYZING CLAIMS CLASSIFICATION ISSUE AND CONTINUE WORKING ON BRIEF IN SUPPORT OF CLASSIFICATION SYSTEM IN PLAN	1.70
3/16/2009	DB	CONTINUE DRAFTING MEMO OF LAW REGARDING CLASSIFICATION OF CLAIMS	5.00
3/16/2009	AJS	TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING PLAN POSSIBILITIES	0.10
3/16/2009	AJS	TELEPHONE CONFERENCE WITH D. MCBRIDE REGARDING PLAN TERM	0.10
3/16/2009	AJS	RECEIVE CORRESPONDENCE FROM D. LAMPERT AND CLIENT REPRESENTATIVES; TELEPHONE CALL FROM, TELEPHONE CALL TO, AND TELECONFERENCE WITH D. MCBRIDE RE VARIOUS PLAN SCENARIOS	0.50
3/18/2009	AJS	TELECONFERENCE WITH D. MCBRIDE RE HOW OFFERS FIT WITHIN PLAN	0.20
3/19/2009	DB	CONTINUED DRAFTING DETAILED MEMO REGARDING CLASSIFICATION OF CLAIMS	2.80
3/19/2009	AJS	TELEPHONE CONFERENCE WITH J. O'NEILL REGARDING STATUS	0.30
3/19/2009	AJS	REVIEW AND REVISE BRIEF ON CLASSIFICATION ISSUE	1.00
3/20/2009	DB	REVIEW OF A. SPECTOR COMMENTS TO CLASSIFICATION MEMO AND FOLLOW UP REGARDING SAME	0.50
3/21/2009	DB	FOLLOW UP ON ISSUES REGARDING CLASSIFICATION OF CLAIMS. (.3). REVIEW OF MEMO FROM A. PETROFSKY REGARDING SEVERAL ISSUES (.1)	0.40
3/24/2009	AJS	TELEPHONE CONFERENCE WITH J. O'NEILL REGARDING MONDAY AGENDA, PLAN, EXCLUSIVITY ISSUES; JOINED IN BY R. TIBBITTS	1.00
3/25/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH CLIENT REPRESENTATIVES AND D. LAMPERT AND TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING ENTIRELY DIFFERENT TYPE OF PLAN IN LIGHT OF POSITIONS OF PROSPECTIVE PURCHASERS	0.50

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3/25/2009	AJS	CONFERENCE CALLS (2) WITH CLIENT REPRESENTATIVES AND D. LAMPERT (THE FIRST WITH A PROSPECTIVE BIDDER)	1.10
3/26/2009	AJS	REVIEW CORRESPONDENCE FROM D. MCBRIDE, D. LAMPERT REGARDING PLAN PROVISIONS; REVIEW TERM SHEET AND MAKE SUGGESTIONS FOR EDITS; PREPARE CORRESPONDENCE TO AND TELEPHONE CONFERENCE WITH D. LAMPERT REGARDING SAME	0.80
3/28/2009	AJS	TELEPHONE CONFERENCE WITH C. HERSHCOPF, COUNSEL FOR ONE OF THE PROSPECTIVE PURCHASERS REGARDING STATUS OF THE CASE AND UPCOMING HEARINGS (0.4); EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS REGARDING PREPARATION FOR HEARINGS (0.1)	0.50
3/29/2009	AJS	PREPARE FOR HEARINGS AND TRAVEL	4.40
3/30/2009	AJS	TRAVEL	4.00
3/30/2009	AJS	PREPARE FOR AND ATTEND HEARINGS ON DISCLOSURE STATEMENT AND MOTION FOR EXTENSION OF EXCLUSIVITY	8.00
3/31/2009	AJS	EXCHANGE E-MAIL CORRESPONDENCE WITH R. TIBBITTS AND S. SINGER REGARDING NEW PLAN OR OTHER RELIEF	0.20
SUB-TOTAL FEES:			50.30
			18,855.00

RATE SUMMARY

KRISTOPHER EDWARD	3.80 HOURS	330.00/HR	1,254.00
DOUGLAS BATES	19.70 HOURS	320.00/HR	6,304.00
JOHNEATON	0.20 HOURS	485.00/HR	97.00
ARTHUR J. SPECTOR	8.40 HOURS	250.00/HR	2,100.00
ARTHUR J. SPECTOR	18.20 HOURS	500.00/HR	9,100.00
TOTAL		50.30	

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	74,028.80
6/30/2008	PAYMENT	PAYMENT CHK # 40308	18,075.10
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	8,496.40
SUB-TOTAL PAYMENTS:			100,600.30

TAX ISSUES

MATTER ID: 11994-0525

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	46,460.00
6/30/2008	PAYMENT	PAYMENT CHK # 40308	9,227.50

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3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	1,528.00
SUB-TOTAL PAYMENTS:			<u>57,215.50</u>

LITIGATION CONSULTING

MATTER ID: 11994-0527

PROFESSIONAL FEES RENDERED THROUGH: 3/31/2009

HOURS

3/4/2009	AJS	BEGIN REVIEW OF APPELLATE BRIEF IN NOVELL CASE FOR BANKRUPTCY ISSUES	1.00
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SUB-TOTAL FEES:	1.00	<u>500.00</u>
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RATE SUMMARY

ARTHUR J. SPECTOR	1.00 HOURS	500.00/HR	500.00
TOTAL	<u>1.00</u>		

PAYMENTS

5/21/2008	PAYMENT	PAYMENT CHK #40246	651.20
6/30/2008	PAYMENT	PAYMENT CHK # 40308	125.20
3/16/2009	PAYMENT	PYMT CHK # 41038 FRM SCO	240.00
SUB-TOTAL PAYMENTS:			<u>1,016.40</u>

TOTAL CURRENT BILLING: 75,510.42

PREVIOUS BALANCE DUE: 576,176.33

651,686.75

TOTAL PAYMENTS: 0.00

TOTAL NOW DUE: 286,683.35

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