

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

Professional	Position	Number of Years In Position	Prior Relevant Experience	Year of Obtaining License	Area of Expertise	Hours	Hourly Rate	Value
Bruce Comer	Managing Director	23+ years of combined professional experience	Over 18 years of experience in business development, finance and operations in US and Asia. Led operational and financial restructuring of Allegro Biodiesel as CEO and of Pacific Crossing as CFO. 5 years as strategic / operational consultant. VP in Merrill Lynch's investment banking group. Expertise with corporate governance, including private and public company board experience	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	23.4	\$475.00	\$11,115.00
Mark Fisler	Managing Director	24+ years of combined professional experience	Over 20 years of experience as an investment banker. Over 12 years of experience as a consultant/advisor, management company owner and corporate executive. President of Global Ethanol. Former board member of Global Ethanol, Golden Oval Eggs, Greenway Consulting and the Gainey Center	Holds Series 7, 63 and 79 licenses	Strategic, operational and financial restructuring, Business Development, Corporate Governance	20.7	475.00	9,832.50
Vinod Bhat	Senior Associate	9+ years of combined professional experience	Executed a variety of distressed financing, M&A and LBO transactions in the technology, industrials, media, gaming and real estate sectors. Operations and technology consultant at i2 Technologies, a leading software solutions provider	Holds Series 7, 63 and 79 licenses	Technology, Alternative Energy, Corporate Finance	21.4	250.00	5,337.50
Michael Hakim	Associate	3 years	Designed and maintained cash budgets, financial models, asset impairment analyses, cap tables and debt covenant analyses. Developed complex financial models involving multiple acquisition targets in various industries	Holds Series 7, 63 and 79 licenses	Alternative Energy and Technology, Corporate Finance	17.5	210.00	3,675.00
Total						83.0	\$361.18	\$29,960.00

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SUMMARY OF HOURS BY PROJECT CODE
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Project Code	Description	Hours	Value
1	Planning, Supervision and Review	0.0	\$0.00
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	1.0	209.50
4	Analysis, Preparation and Execution of Restructuring Plan	37.3	11,856.00
5	Analysis & Preparation of Budget & Reports	9.3	2,032.50
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	0.0	0.00
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	6.9	2,549.00
10	Prep/Participate in Board calls and meetings	0.0	0.00
11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	17.9	8,502.50
12	Communication with lenders	0.0	0.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	1.7	535.50
15	Non-working Travel Time	9.0	4,275.00
Total		83.0	\$29,960.00

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Professional	Project Code	Description	Hours	Value
Bruce Comer	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	7.1	3,372.50
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	2.4	1,140.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	9.1	4,322.50
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	142.50
	15	Non-working Travel Time	4.5	2,137.50
Total			23.4	\$11,115.00

Professional	Project Code	Description	Hours	Value
Mark Fisler	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	5.5	2,612.50
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	1.6	760.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	8.8	4,180.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	142.50
	15	Non-working Travel Time	4.5	2,137.50
Total			20.7	\$9,832.50

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Professional	Project Code	Description	Hours	Value
Vinod Bhat	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.3	62.50
	4	Analysis, Preparation and Execution of Restructuring Plan	17.1	4,275.00
	5	Analysis & Preparation of Budget & Reports	2.3	562.50
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	1.0	250.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	0.0	0.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.8	187.50
	15	Non-working Travel Time	0.0	0.00
Total			21.4	\$5,337.50

Professional	Project Code	Description	Hours	Value
Michael Hakim	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.7	147.00
	4	Analysis, Preparation and Execution of Restructuring Plan	7.6	1,365.00
	5	Analysis & Preparation of Budget & Reports	7.0	1,470.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	1.9	399.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	0.0	0.00
	12	Communication with lenders	0.0	0.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	63.00
	15	Non-working Travel Time	0.0	0.00
Total			17.5	\$3,444.00

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

Date	Professional	Title	Hours	Value	Description of Hours	Code
1/3/11	Michael Hakim	Associate	0.7	\$147.00	October MOR review and related e-mails	3
1/3/11	Vinod Bhat	Senior Associate	0.3	\$62.50	Follow up with management on the monthly operating report	3
Subtotal: Analysis & Preparation of Court filings			1.0	209.5		
1/3/11	Michael Hakim	Associate	0.4	\$84.00	Review and comment on restructuring plan	4
1/3/11	Vinod Bhat	Senior Associate	0.5	\$125.00	Discussion with management on restructuring options	4
1/3/11	Vinod Bhat	Senior Associate	3.5	\$875.00	Preparation of restructuring-related analyses	4
1/4/11	Vinod Bhat	Senior Associate	0.5	\$125.00	Follow up with management on restructuring-related analyses	4
1/5/11	Michael Hakim	Associate	0.3	\$63.00	Review updated restructuring analysis	4
1/5/11	Vinod Bhat	Senior Associate	2.4	\$600.00	Updated analysis of restructuring options	4
1/6/11	Vinod Bhat	Senior Associate	0.3	\$75.00	Updated list of operating and commercial issues for discussion with Debtor	4
1/6/11	Vinod Bhat	Senior Associate	0.3	\$75.00	Review of professional services agreement in India	4
1/7/11	Bruce Comer	Managing Director	2.0	\$950.00	Work on restructuring plan and related calls and emails with management and trustee's counsel	4
1/7/11	Mark Fisler	Managing Director	1.0	\$475.00	Review of progress on restructuring plan	4
1/7/11	Michael Hakim	Associate	0.3	\$63.00	Review and analyze German severance issues	4
1/7/11	Vinod Bhat	Senior Associate	1.2	\$300.00	Follow up with legal counsel in Germany on restructuring options	4
1/10/11	Bruce Comer	Managing Director	1.0	\$475.00	Work on restructuring plan and related calls and emails with management and trustee's counsel	4
1/10/11	Mark Fisler	Managing Director	1.0	\$475.00	Review of progress on restructuring plan	4
1/10/11	Michael Hakim	Associate	2.0	\$420.00	Call with certain management personnel re restructuring	4
1/10/11	Michael Hakim	Associate	0.2	\$42.00	Review adjusted restructuring plan based on management comments and related e-mails	4
1/10/11	Vinod Bhat	Senior Associate	0.8	\$200.00	Updated restructuring analyses based on input	4
1/11/11	Michael Hakim	Associate	0.5	\$105.00	Review termination issues and letters related to foreign subs	4
1/11/11	Michael Hakim	Associate	0.3	\$63.00	Communications regarding termination costs	4
1/11/11	Vinod Bhat	Senior Associate	0.8	\$200.00	Follow up with management on restructuring	4
1/12/11	Bruce Comer	Managing Director	1.5	\$712.50	Work on restructuring plan and related calls and emails with management and trustee's counsel	4
1/12/11	Mark Fisler	Managing Director	1.5	\$712.50	Review of progress on restructuring plan and calls with management on the plan	4
1/12/11	Michael Hakim	Associate	0.5	\$105.00	Review and analyze termination issues and analysis provided by local counsel	4
1/13/11	Bruce Comer	Managing Director	0.8	\$380.00	Work on restructuring plan and related calls and emails with management and trustee's counsel	4
1/13/11	Mark Fisler	Managing Director	0.2	\$95.00	Additional calls with company management and review of e-mail responses on proposed restructuring plan	4
1/13/11	Michael Hakim	Associate	0.9	\$189.00	Communications regarding termination issues in foreign subs w/ legal counsel and related e-mails	4
1/13/11	Vinod Bhat	Senior Associate	0.4	\$100.00	Follow up with legal counsel in Germany on restructuring options	4
1/14/11	Bruce Comer	Managing Director	0.8	\$380.00	Work on restructuring plan and related calls and emails with management and trustee's counsel	4
1/14/11	Mark Fisler	Managing Director	0.8	\$380.00	Review of management input on restructuring plan	4
1/14/11	Michael Hakim	Associate	0.8	\$168.00	Communications regarding termination issues in foreign subs w/ legal counsel and related e-mails	4
1/14/11	Vinod Bhat	Senior Associate	1.5	\$375.00	Follow up with management team on payroll details	4

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1/14/11	Vinod Bhat	Senior Associate	1.4	\$350.00	Follow up with legal counsel in Germany on restructuring options	4
1/14/11	Vinod Bhat	Senior Associate	0.9	\$225.00	Updated restructuring analysis	4
1/16/11	Michael Hakim	Associate	0.3	\$63.00	Review of updated restructuring presentation	4
1/16/11	Vinod Bhat	Senior Associate	2.6	\$650.00	Preparation of presentation for the Trustee providing an update on financials and restructuring	4
1/17/11	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails focused on restructuring and employee issues	4
1/17/11	Mark Fisler	Managing Director	0.5	\$237.50	E-mail review relating to restructuring and employee issues	4
1/18/11	Bruce Comer	Managing Director	0.3	\$142.50	Review and respond to emails focused on restructuring and employee issues	4
1/18/11	Mark Fisler	Managing Director	0.5	\$237.50	E-mail review relating to restructuring and employee issues	4
1/18/11	Michael Hakim	Associate	0.3	\$63.00	Communications regarding restructuring and terminations	4
1/25/11	Michael Hakim	Associate	0.3	\$63.00	Communications with debtor personnel regarding restructuring progress	4
1/27/11	Michael Hakim	Associate	0.5	\$105.00	Review counsel's memorandum on Sales Compensation Plan	4
1/28/11	Bruce Comer	Managing Director	0.2	\$95.00	Review and respond to emails	4
Subtotal: Analysis, Preparation and Execution of Restructuring Plan			37.3	\$11,856.00		
1/3/11	Michael Hakim	Associate	0.2	\$42.00	Payroll approval	5
1/3/11	Vinod Bhat	Senior Associate	0.3	\$62.50	Review and approval of payroll disbursements	5
1/3/11	Vinod Bhat	Senior Associate	0.4	\$100.00	Review of updated budget and follow up with management	5
1/4/11	Michael Hakim	Associate	0.6	\$126.00	Analysis of prepaid expenses and contingent receivables	5
1/5/11	Vinod Bhat	Senior Associate	0.4	\$100.00	Review and Approval of Accounts Payable	5
1/6/11	Michael Hakim	Associate	0.4	\$84.00	Accounts Payable review, approval and related e-mails	5
1/6/11	Michael Hakim	Associate	0.6	\$126.00	Review of forecast budget and comments; review of accounts receivable forecast	5
1/11/11	Michael Hakim	Associate	0.3	\$63.00	Review and analyze Accounts Payable aging report	5
1/11/11	Michael Hakim	Associate	0.5	\$105.00	Review of forecast budget and comments; review of accounts receivable forecast	5
1/12/11	Michael Hakim	Associate	0.3	\$63.00	Accounts Payable review, approval and related e-mails	5
1/13/11	Michael Hakim	Associate	0.3	\$63.00	Review and analyze royalties outstanding	5
1/14/11	Michael Hakim	Associate	0.4	\$84.00	Accounts Payable review, approval and related e-mails	5
1/14/11	Michael Hakim	Associate	0.4	\$84.00	Updates to forecast budget related to restructuring	5
1/14/11	Michael Hakim	Associate	0.5	\$105.00	Review of payroll related updates and clarifications (PTO, COBRA estimates, etc.)	5
1/14/11	Vinod Bhat	Senior Associate	1.2	\$300.00	Updated budget	5
1/16/11	Michael Hakim	Associate	0.4	\$84.00	Review of most recent forecast budget	5
1/17/11	Michael Hakim	Associate	0.4	\$84.00	Communications and analysis around royalties owed	5
1/17/11	Michael Hakim	Associate	0.5	\$105.00	Analysis of US and foreign taxes owed	5
1/18/11	Michael Hakim	Associate	0.2	\$42.00	Payroll approval	5
1/19/11	Michael Hakim	Associate	0.3	\$63.00	Accounts Payable review and approval	5
1/26/11	Michael Hakim	Associate	0.4	\$84.00	Accounts Payable review, approval and related e-mails	5

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1/31/11	Michael Hakim	Associate	0.3	\$63.00	Payroll approval	5
Subtotal: Analysis & Preparation of Budget & Reports			9.3	\$2,032.50		
1/7/11	Bruce Comer	Managing Director	0.8	\$380.00	Management call	9
1/7/11	Mark Fisler	Managing Director	0.8	\$380.00	Management Call	9
1/7/11	Michael Hakim	Associate	0.5	\$105.00	Weekly management call	9
1/7/11	Vinod Bhat	Senior Associate	0.5	\$125.00	Call with management team to discuss operating and commercial issues	9
1/14/11	Bruce Comer	Managing Director	0.8	\$380.00	Management call	9
1/14/11	Michael Hakim	Associate	0.5	\$105.00	Weekly management call	9
1/14/11	Vinod Bhat	Senior Associate	0.5	\$125.00	Call with management team to discuss operating and commercial issues	9
1/18/11	Michael Hakim	Associate	0.4	\$84.00	Call with certain management personnel re royalties	9
1/24/11	Bruce Comer	Managing Director	0.8	\$380.00	Call with management	9
1/24/11	Michael Hakim	Associate	0.5	\$105.00	Weekly management call	9
1/25/11	Mark Fisler	Managing Director	0.8	\$380.00	Call with Management	9
Subtotal: Prep/Participate in Company management calls and meetings			6.9	\$2,549.00		
1/4/11	Bruce Comer	Managing Director	2.5	\$1,187.50	Meetings with Trustee's counsel on restructuring matters, financial management and company operations	11
1/4/11	Mark Fisler	Managing Director	2.5	\$1,187.50	Meet with Trustee's counsel to discuss restructuring matters, financial management matters and decisions relating to company liquidity	11
1/5/11	Bruce Comer	Managing Director	4.8	\$2,280.00	Meetings with Trustee's counsel on restructuring matters, financial management and company operations	11

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Date	Professional	Title	Hours	Value	Description of Hours	Code
1/5/11	Mark Fisler	Managing Director	4.8	\$2,280.00	Meet with Trustee's counsel to discuss restructuring matters, financial management matters and decisions relating to company liquidity	11
1/16/11	Bruce Comer	Managing Director	1.3	\$617.50	Preparation and review of financial analyses for Trustee and counsel	11
1/16/11	Mark Fisler	Managing Director	1.0	\$475.00	Review of presentation for trustee on final restructuring plan	11
1/31/11	Bruce Comer	Managing Director	0.5	\$237.50	Planning and organization of financial analyses, etc. required for period after auction and until close. Preparation for call with Trustee's counsel	11
1/31/11	Mark Fisler	Managing Director	0.5	\$237.50	Internal meeting on financial analysis preparation for period after the auction and prior to the close including preparations for a call with the Trustee	11
Subtotal: Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee			17.9	\$8,502.50		
1/19/11	Michael Hakim	Associate	0.3	\$63.00	Review December fee application	14
1/19/11	Vinod Bhat	Senior Associate	0.8	\$187.50	Preparation of OPA's fee application for December	14
1/20/11	Bruce Comer	Managing Director	0.3	\$142.50	Review and preparation of fee application	14
1/20/11	Mark Fisler	Managing Director	0.3	\$142.50	Fee application preparation for December	14
Subtotal: Preparation of Fee/Expense Applications			1.7	\$535.50		
1/3/11	Bruce Comer	Managing Director	2.1	\$997.50	Non-work travel (60% of travel allocated to restructuring work)	15
1/3/11	Mark Fisler	Managing Director	2.1	\$997.50	Non working travel time to Wilmington, DE	15
1/4/11	Bruce Comer	Managing Director	0.3	\$142.50	Non-work travel (60% of travel allocated to restructuring work)	15
1/4/11	Mark Fisler	Managing Director	0.3	\$142.50	Non working travel time to Wilmington, DE	15
1/6/11	Bruce Comer	Managing Director	2.1	\$997.50	Non-work travel (60% of travel allocated to restructuring work)	15
1/6/11	Mark Fisler	Managing Director	2.1	\$997.50	Non working travel time from Wilmington, DE	15
Subtotal: Non-working Travel Time			9.0	\$4,275.00		