

EXHIBIT H

WORKMAN | NYDEGGER A PROFESSIONAL CORPORATION

Sterling A. Brennan (Utah State Bar No. 10060; E-mail: sbrennan@wnlaw.com)

David R. Wright (Utah State Bar No. 5164; E-mail: dwright@wnlaw.com)

Kirk R. Harris (Utah State Bar No. 10221; E-mail: kharris@wnlaw.com)

Cara J. Baldwin (Utah State Bar No. 11863; E-mail: cbaldwin@wnlaw.com)

1000 Eagle Gate Tower

60 E. South Temple

Salt Lake City, Utah 84111

Telephone: (801) 533-9800

Facsimile: (801) 328-1707

MORRISON & FOERSTER LLP

Michael A. Jacobs (Admitted *Pro Hac Vice*; E-mail: mjacobs@mofo.com)

Eric M. Acker (Admitted *Pro Hac Vice*; E-mail: eacker@mofo.com)

Grant L. Kim (Admitted *Pro Hac Vice*; E-Mail: gkim@mofo.com)

425 Market Street

San Francisco, California 94105-2482

Telephone: (415) 268-7000

Facsimile: (415) 268-7522

Attorneys for Defendant and Counterclaim-Plaintiff Novell, Inc.

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

THE SCO GROUP, INC., a Delaware
corporation,

Plaintiff,

vs.

NOVELL, INC., a Delaware corporation,

Defendant.

AND RELATED COUNTERCLAIMS.

Case No. 2:04CV00139

DECLARATION OF TERRY MUSIKA

Judge Ted Stewart

I, Terry Musika declare as follows:

1. I am the CEO of Invotex Group and am a CPA with more than thirty years of business experience. I am a former audit and consulting partner for the international accounting firm of Coopers & Lybrand (now PricewaterhouseCoopers), former Managing director for Navigant Consulting, Inc. and have previously formed, owned, and operated a proprietary database company, a national financial and economic consulting firm, and a merger and acquisition company. Additionally, I have frequently served the Federal Court system as a Court Appointed Chapter 11 Operating Trustee, Liquidating Chapter 7 Trustee, Operating Chapter 7 Trustee, Examiner, and Paying Agent. A copy of my curriculum vitae is reproduced as Exhibit 1 hereto.

2. During the past 33 years I have provided expert testimony in over 150 separate proceedings before 42 different Federal District Courts throughout the United States.

3. I have been retained by defendant Novell, Inc. in this case as an expert witness and have issued three expert reports in connection with this case.

4. I have reviewed Dr. Christine Botosan's expert report dated May 23, 2007.

5. As part of her report, Dr. Botosan performed a statistical analysis referred to as an event study. Dr. Botosan further testified during the completion of her deposition on February 5, 2010 that one of the steps in her event study was the completion of a statistical regression of the daily percentage change in the NASDAQ exchange as the independent variable with the daily percentage change of the SCO stock price as the dependent variable. The stated purpose of this regression was to measure the portion of the daily change in SCO stock price that was due to a normal market-related return versus an abnormal return that could not be explained by the market. The reliability of the market-related normal return is therefore based on the strength of the regression results between the daily percentage change in NASDAQ, the independent variable, and the daily percentage change in the SCO stock price, the dependent variable.

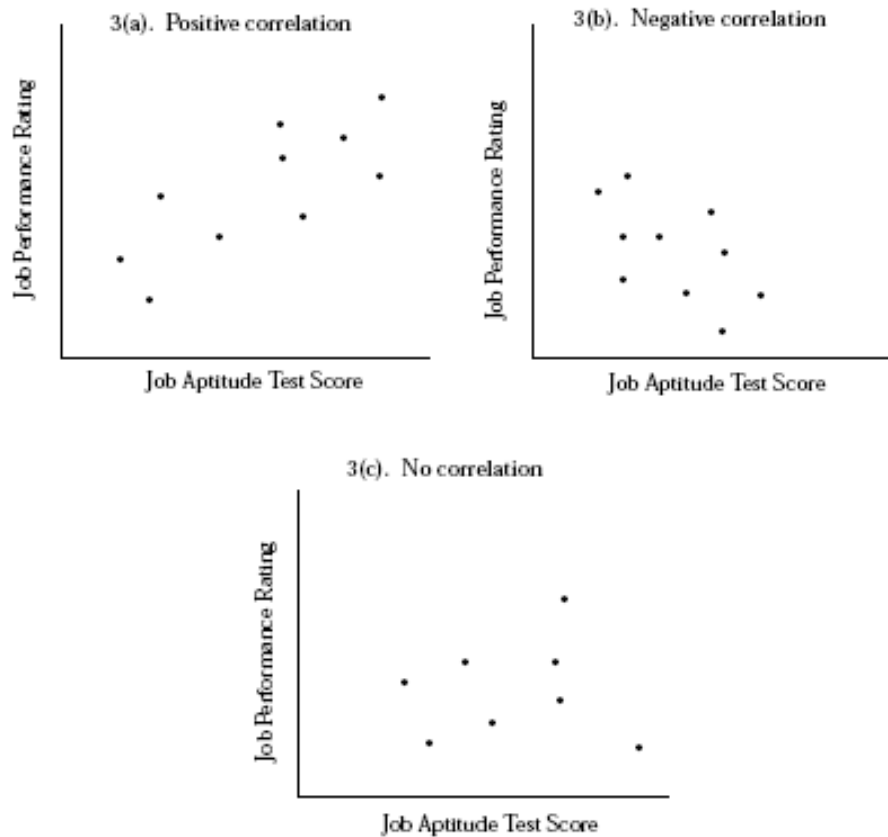
6. Certain key statistics are typically produced as part of a regression analysis; the coefficient of determination (or R-squared value) and the probability (or P) value. The key to the extent of correlation between the independent and dependent variable (i.e., the correlation coefficient also referred to as the adjusted R-squared) and the level of confidence in the final regression (i.e., the P value) are standard disclosures produced by the statistical application software in an output table. Without the disclosure of the standard statistical output results associated with a statistical regression analysis, it is not possible to evaluate the degree of correlation.

7. Dr. Botosan did not include in her report the standard statistical output results associated with the statistical regression analysis performed as an integral component of her event study.

8. Although Dr. Botosan has not provided her actual data inputs and statistical results, I have attempted to perform the same basic regression of the daily percentage change in NASDAQ with the daily percentage change in SCO stock price over the same time period used by Dr. Botosan in an effort to identify the likely resulting adjusted R-squared and P value. Based on my simple regression of these two variables during the same time period used by Dr. Botosan, I determined that the R-squared value is 0.003964, the adjusted R-squared value was .002639, and the P value 0.084062. I further plotted the underlying data points for the regression analysis and prepared the attached scatter diagram as Exhibit 2 hereto.

9. The REFERENCE MANUAL ON SCIENTIFIC EVIDENCE (excerpted in Exhibit 3 hereto), published by the Federal Judicial Center, discusses regression analysis and gives examples of scatter plots (at page 205) for correlating two values:

Figure 3
Correlation



10. As can be seen from these exemplar scatter graphs, no correlation exists when there is no trend on the scatter graph. Comparison of these scatter graphs and Exhibit 2 show that Dr. Botosan's regression analysis demonstrates no correlation between NASDAQ and SCO's stock price. Consequently the adjusted R-squared or correlation of coefficient of .002639 is near zero.

11. Finally, researchers generally look for a P value of less than .05 that allows them to conclude that they have a 1 in 20 chance of incorrectly relying on the regression output. With a P value of less than .05 the results of the statistical regression can be considered statistically significant. However, the larger the P value the less confidence a researcher has in the regression

results. My regression of NASDAQ with SCO's share price over Dr. Botosan's time period produced a P value of 0.084062 which is higher than .05.

I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct.

DATED: February 8, 2010

By: /s/ Terry Musika
Terry Musika

EXHIBIT 1

Terry L. Musika, CPA,MPA

Terry L. Musika
CEO

Invotex Group
1637 Thames Street
Baltimore, Maryland 21231
Tel 410 824-0145
Fax 410 752-7227

tmusika@invotex.com

Education and professional

- BS, 1970, Indiana University
- Master of Public Affairs in Public Finance, 1974, Indiana University Graduate School of Public and Environmental Affairs
- Certified Public Accountant (CPA), licensed in MD

Employment

- Invotex Group
- Maryland First Financial Services Corp. and Intellectual Property Management & Finance, LLC
- Navigant Consulting, Inc.
- PENTA Advisory Services, LLC
- C.W. Amos & Company, LLC
- Maryland First Financial Services Corp.
- Coopers & Lybrand
- Peat Marwick & Mitchell

Professional associations

- American Institute of Certified Public Accountants
- Association of Insolvency and Restructuring Advisors
- Association of University Technology Managers
- Maryland Association of Certified Public Accountants
- Licensing Executives Society
- Intellectual Property Owners' Damages Committee
- Maryland Court-Appointed Special Advocate
- Health Technology Assessment International

Current Position

Mr. Musika is the Chief Executive Officer of Invotex Group. As CEO, Mr. Musika has overall responsibility for the management and strategic direction of the firm. In addition to his duties as CEO, Mr. Musika serves a broad range of client engagements involving matters of accounting, finance, valuation and general business planning and restructuring.

Professional Experience

Mr. Musika has served the accounting profession in a variety of roles and responsibilities for over 33 years. His experience includes every level of the accounting and auditing profession from staff level auditor to National Audit Partner in one of the world's largest international accounting firms. Mr. Musika's experience includes 15 years as an auditor and consultant in a wide range of industries for two international accounting firms and one regional accounting firm. Mr. Musika's prior "Big 4" public accounting background includes five years with Peat, Marwick and Mitchell (predecessor of KPMG) as auditor and consultant and seven years with Coopers & Lybrand (predecessor of PricewaterhouseCoopers) as a national research consultant, audit partner and Partner-In-Charge of the Firm's Baltimore Business Investigative Services Practice. Mr. Musika's audit and consulting experience includes both private and public companies from various industries and numerous governmental entities. Mr. Musika also established and served as the Member-in-Charge of the consulting practice for C.W. Amos & Company, a regional accounting firm.

Federal And State Court Appointments

Mr. Musika has been appointed by both Federal and State Court Judges on numerous occasions to provide the court systems with a range of trustee duties and services. Mr. Musika has served the Federal Court system as a Court Appointed Chapter 11 Operating Trustee, Liquidating Chapter 7 Trustee, Operating Chapter 7 Trustee, Examiner, Liquidating and Paying Agent. Mr. Musika has served the state court system as Receiver, Special Master and Court Appointed Special Advocate. Mr. Musika also served as a member of the Panel of Chapter 7 Trustees for the U.S. Trustee in Maryland for eight years.

Business Founder, Owner And Operator

Mr. Musika has formed, owned and operated four separate companies. Mr. Musika founded both Maryland First Financial Services Corp. and Intellectual Property Management & Finance, LLC, which were combined and now operate as Invotex Group. Previously, Mr. Musika owned and operated Central Data Technologies, a proprietary database company that maintained a private database of financial information and regional economic data on Chapter 11 bankruptcies. Mr. Musika also founded and served as President and CEO of PENTA Advisory Services (“PENTA”), a national financial and economic consulting firm. Mr. Musika began PENTA as the first employee and eventually built the company into 125 accounting, economic and legal professionals with offices in Washington DC, Baltimore, Richmond, Wilmington, New York and Atlanta. Mr. Musika eventually sold PENTA to Navigant Consulting, Inc.

Expert Testimony

During the past 33 years Mr. Musika has provided expert testimony in over 150 separate proceedings before 42 different Federal District Courts throughout the U.S., eight separate state courts, numerous proceedings before the U.S. Court of Federal Claims, four separate U.S. Bankruptcy Courts, numerous arbitration matters and the United States International Trade Commission. Mr. Musika’s intellectual property experience encompasses patent, trademark, trade secret and copyright matters. He has performed numerous damage analyses including both reasonable royalty and lost profit calculations. Mr. Musika’s antitrust damage opinion and expert qualifications were recently cited in a published opinion by The United States Court of Appeals for the Third Circuit.

Papers, Publications, And Presentations

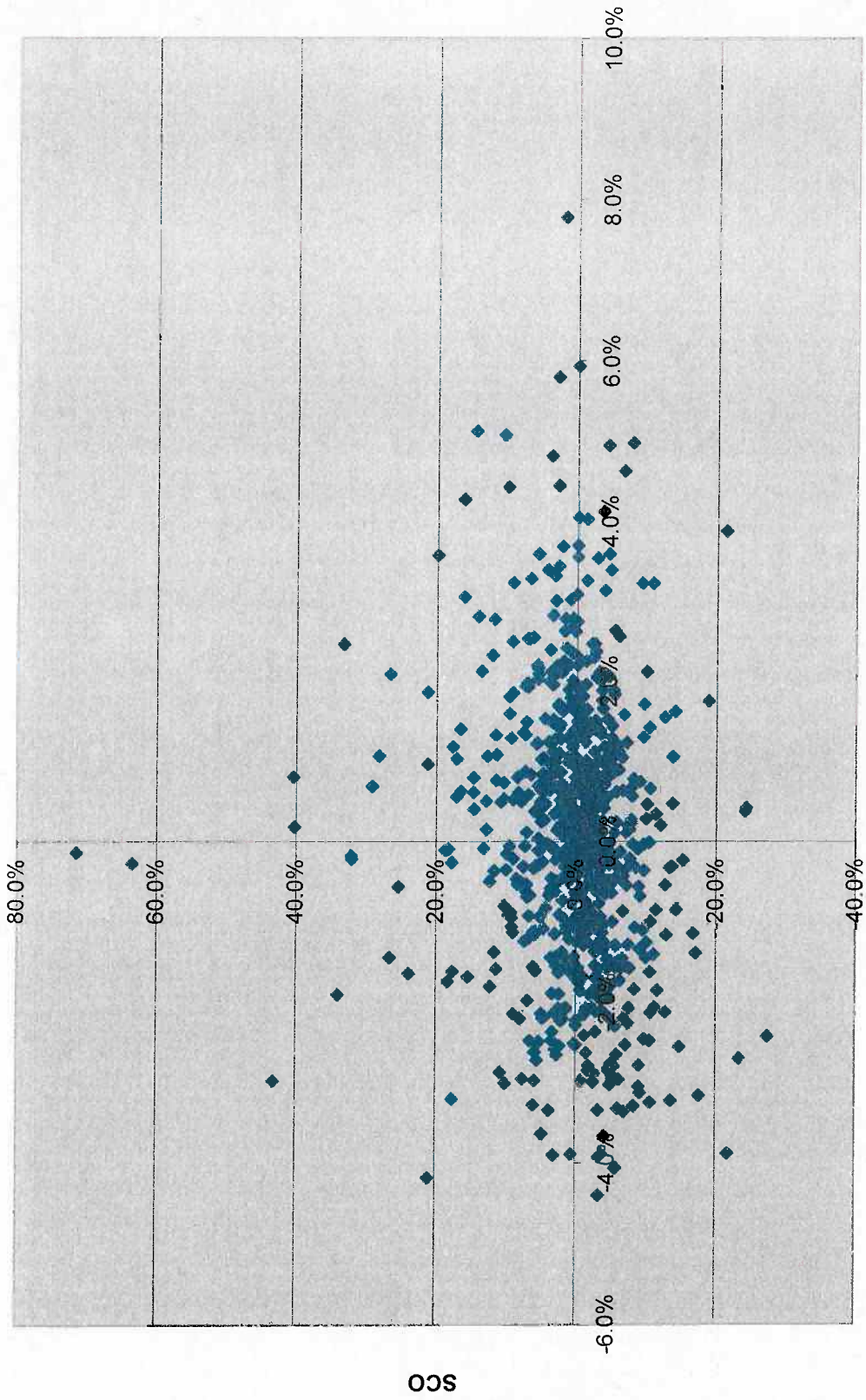
- “IP Valuation,” November 16, 2004, presentation to the UMBC Technology Center (with Debora R. Stewart, CPA).
- “Strategic Valuation Issues Related to the Sale and Purchase of IP Out of Bankruptcy,” September 18, 2003, presentation to the BioAlliance Network of the Tech Council of Maryland (with Charles R. Goldstein, CPA).
- “Tax Implications of Intellectual Asset Management,” March 12, 2002, Kilpatrick Stockton LLP’s IP Masters Teleconference Series (with John K. Lyons, CPA).
- “Valuation of Intellectual Property,” May 22, 2001, presentation at the Licensing Intellectual Property Conference of the American Conference Institute.
- “Don’t Shoot the Messenger! A Response to the Bankruptcy

Information on the Internet Debate," Bankruptcy Court Decisions Weekly News & Comment, September 15, 1998.

- "Creating A Company to Capitalize on Your Technology," January 14, 1998, presentation to the Washington, DC Chapter of the Licensing Executives Society.
- "How Creditors Can Use Regional Bankruptcy Data," Business Credit, October 1997. (with Charles R. Goldstein, CPA).
- "Valuation of Intellectual Properties – Case Studies," 1997, Licensing Executives Society (LES) Annual Meeting.
- "Approaches to Prejudgment Interest Awards Vary by Court," Legal Times Special Report on Intellectual Property, April 7, 1997 (with Gregory E. Smith, CPA).
- "Valuation of Intellectual Property Assets," 1996, presentation to the Greater Richmond Intellectual Property Law Association (GRIPLA).
- "Prejudgment Interest in Patent Damage Decisions, A Quantitative Analysis," ALI-ABA Trial of A Patent Case Study Materials, September 1995.
- "Trial of A Patent Case," 1993-1995, faculty member and presenter for the American Law Institute – American Bar Association (ALI-ABA), sponsored with the cooperation of the Intellectual Property Law Association of Chicago.
- "Implementing SOP 90-7 for Bookkeeping and Financial Reporting of Companies in Chapter 11." The Journal of Professional Bookkeeping and Management, May 1992 (with Jalal Soroosh, Ph.D.).
- "Financial Reporting Under Chapter 11," The CPA Journal, December 1991.
- "AICPA's Statement of Position on 'Financial Reporting By Entities in Reorganization Under Bankruptcy Code'" NABTALK 1991, pp. 15-20.
- "Montgomery's Auditing - Tenth Edition," 1985 (contributing author).

EXHIBIT 2

Scatter Diagram of % Change Close



NASDAQ Composite Index

EXHIBIT 3

Reference Guide on Multiple Regression

DANIEL L. RUBINFELD

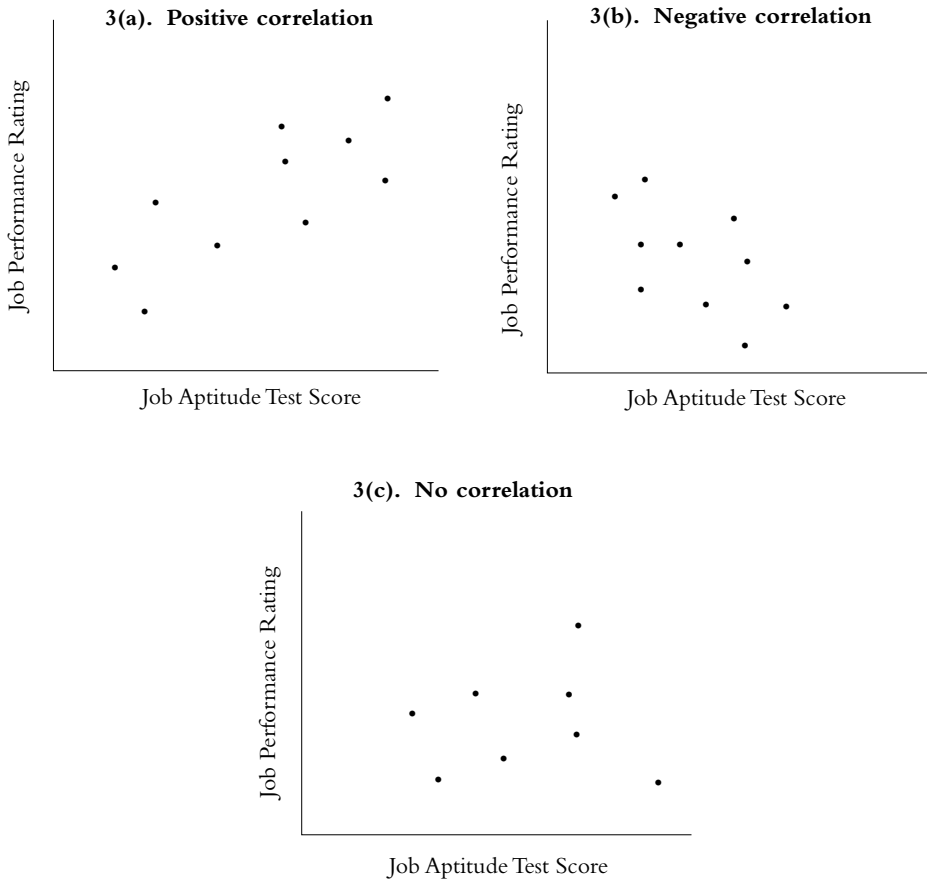
Daniel L. Rubinfeld, Ph.D., is Robert L. Bridges Professor of Law and Professor of Economics at the University of California, Berkeley, California.

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ings are associated with lower aptitude test scores. In Figure 3(b), the correlation is negative: Higher job performance ratings are associated with lower aptitude test scores, and lower job performance ratings are associated with higher aptitude test scores. Positive and negative correlations can be relatively strong or relatively weak. If the relationship is sufficiently weak, there is effectively no correlation, as is illustrated in Figure 3(c).

Figure 3. Correlation



Multiple regression analysis goes beyond the calculation of correlations; it is a method in which a regression line is used to relate the average of one variable—the dependent variable—to the values of other explanatory variables. As a result,