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IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

THE SCO GROUP, INC.

Plaintiff/Counterclaim-Defendant,

v.

INTERNATIONAL BUSINESS MACHINES CORPORATION,

Defendant/Counterclaim-Plaintiff.

SCO'S MEMORANDUM IN OPPOSITION TO IBM'S MOTION FOR LEAVE TO FILE SUR-REPLY

Case No. 2:03CV0294DAK

Honorable Dale A. Kimball Magistrate Judge Brooke C. Wells SCO respectfully submits this Memorandum in Opposition to IBM's Motion for Leave to File a Sur-Reply.

SCO opposes IBM's Motion because IBM has failed to make any showing of any need for an exception to the rule that the moving party, in this instance SCO, is entitled finally to respond to the non-moving party's arguments. IBM's proposed sur-reply contains nothing more than IBM's broad assertions that IBM's arguments are correct and that SCO's are wrong; the fact that IBM has sought leave to file a brief of up to 40 pages in length on the issue serves to underscore the impropriety of IBM's effort to have the "last word" in the briefing. IBM, like any non-moving party, is entitled to respond to SCO's arguments at oral argument. Nothing in IBM's proposed sur-reply warrants a departure from the normal sequence of briefing.

DATED this 20th day of April, 2007.

HATCH, JAMES & DODGE, P.C. Brent O. Hatch Mark F. James

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By: /s/ Edward Normand

CERTIFICATE OF SERVICE

Document 1032

Plaintiff/Counterclaim-Defendant, The SCO Group, Inc., hereby certifies that a true and correct copy of the foregoing was served on Defendant/Counterclaim-Plaintiff, International Business Machines Corporation on this 20th day of April, 2007, via CM/ECF to the following:

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