

EXHIBIT C

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH

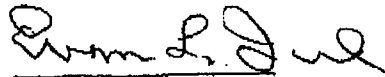
THE SCO GROUP, Inc., a Delaware corporation,)	DECLARATION OF DR. EVAN IVIE
)	
Plaintiff/Counterclaim-Defendant,)	Case No. 2:03CV0294DAK
)	
vs.)	
)	Honorable Dale A. Kimball
INTERNATIONAL BUSINESS MACHINES CORPORATION, a New York corporation,)	Magistrate Judge Brook C. Wells
)	
Defendant/Counterclaim-Plaintiff.)	
)	
)	
)	
)	
)	

I, Dr. Evan Ivie, hereby declare:

1. I have been retained as an expert in the above-captioned case.
2. I have prepared and submitted the following two expert reports in the above-captioned case: (1) Expert Report of Dr. Evan Ivie, May 19, 2006, and (2) Expert Rebuttal Report of Dr. Evan Ivie, August 28, 2006.
3. The statements in the above-mentioned expert reports are true and correct to the best of my knowledge.

I hereby certify under penalty of perjury and the laws of the State of Utah and the United States of America that the foregoing is true and correct.

Signed this 25th day of September 2006 at Nauvoo, Illinois.

A handwritten signature in black ink, appearing to read "Evan Ivie", written over a horizontal line.

Dr. Evan Ivie