

EXHIBIT J

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH


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

1. I have been retained as an expert in the above-captioned case.
2. I have prepared and submitted the following three expert reports in the above-captioned case: (1) Report of Dr. Thomas A. Cargill on the Infringement of the UNIX System V Release 4 Operating System by the Linux Operating System, (2) Report of Dr. Thomas A. Cargill in Response to the Report and Declaration of Dr. Brian W. Kernighan, and (3) Report of Dr. Thomas A. Cargill in Response to the Report and Declaration of Brian W. Kernighan and Randall Davis, to the Report and Declaration of Randall Davis, and to the Report and Declaration of M. Frans Kaashoek
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 Boulder, Colorado.


Dr. Thomas A. Cargill