

EXHIBIT L

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*Attorneys for Defendant/Counterclaim-Plaintiff
International Business Machines Corporation*

**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.

**DECLARATION OF
TODD M. SHAUGHNESSY
IN SUPPORT OF IBM'S
OPPOSITION TO SCO'S MOTION
REGARDING SPOILIATION**

Civil No. 2:03CV-0294 DAK

Honorable Dale A. Kimball

Magistrate Judge Brooke Wells

I, Todd M. Shaughnessy, declare as follows:

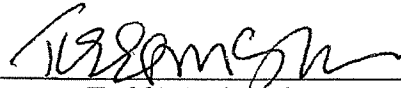
1. I represent Defendant/Counterclaim-Plaintiff International Business Machines Corporation (“IBM”) in the lawsuit brought by The SCO Group, Inc. (“SCO”) against IBM, entitled The SCO Group, Inc. v. International Business Machines Corporation, Civil No. 2:03CV-0294 DAK (D. Utah 2003). This declaration is submitted in support of IBM’s Opposition to SCO’s Motion for Relief for IBM’s Spoliation of Evidence.
2. Counsel for IBM has carefully reviewed SCO’s Final Disclosures and has determined that SCO has not identified in its disclosures any of the eight developers involved in the Linux for PowerPC Project as an individual who made an allegedly improper contribution to Linux.
3. IBM offered, and Magistrate Judge Wells thereafter ordered, that IBM “undertake a reasonable search for and produce non-privileged and non-public Linux programmer’s notes, design documents, white papers, and interim or draft versions of Linux contributions from the files of 20 of the IBM Linux developers who SCO identifies as potential deponents and whose files it would like IBM to search.” (10/12/05 Order at 3-4.) After receiving the names of the developers that SCO selected, IBM conducted a reasonable search for and produced to SCO non-privileged, responsive documents.
4. IBM’s in-house and outside counsel spent thousands of hours collecting documents from more than 260 separate custodians and reviewing them for production to SCO. Ultimately, IBM produced to SCO more than 3.3 million pages of documents.

5. On March 17, 2006, counsel for the parties signed a Stipulation Re Discovery. In the days and weeks that preceded March 17, 2006, I met and conferred repeatedly with counsel for SCO in an attempt to identify and, where possible, resolve, any outstanding issues between the parties relating to discovery, including document retention and production. During that time, SCO never raised as an issue IBM's alleged destruction of evidence, as now articulated by SCO in its Motion for Relief for IBM's Spoliation of Evidence.

6. I declare under penalty of perjury that the foregoing is true and correct.

Executed: November 10, 2006.

Salt Lake City, Utah



Todd M. Shaughnessy