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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 STEVE BEST

Civil No. 2:03CV-0294 DAK
Honorable Dale A. Kimball
Magistrate Judge Brooke C. Wells

I, Steve Best, declare as follows:

1. I am currently employed by International Business Machines Corporation ("IBM") as a Senior Software Engineer for the Linux Technology Center ("LTC"). I have worked for IBM since 1984, and within the LTC since October 1999.
2. This declaration is submitted in connection with the lawsuit brought by The SCO Group, Inc. ("SCO") against IBM, titled The SCO Group, Inc. v. International Business Machines Corporation, Civil No. 2:03CV-0294 DAK (D. Utah 2003). I make this declaration based upon personal knowledge.
3. I understand that SCO has alleged in Item 1 of its Final Disclosures that I disclosed the "AIX JFS Journaling File System" to Linux. I did not.
4. In November 1999, I led a project to port JFS code from IBM's OS/2 operating system to Linux. This code was not from IBM's AIX operating system. IBM also made additional contributions to JFS for Linux that were not based on either OS/2 or AIX.
5. During the same time period as IBM's contribution of OS/2-based JFS code to Linux, IBM also added OS/2-based JFS code to AIX. For this reason, the Linux JFS is sometimes mistakenly believed to have originated from AIX.
6. The JFS code that IBM contributed to Linux was original IBM work; it did not include any System V code; it was not a modification or derivative work of System V or based on System V; and it was not written with reference to System V. IBM's contributions to JFS for Linux were based on the creativity and general programming experience of IBM's programmers, including myself.

7. OS/2 does not include any Unix System V code, and it was not based on Unix System V. It is original to IBM.

8. Christoph Hellwig was the leading non-IBM contributor to Linux JFS project. Mr. Hellwig was a Caldera employee at the time.

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

Executed: September 19, 2006.

Beijing, China

Steve Best

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