## UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

In re The SCO Group, Inc.(1)

Debtor

Case No. 07-11337 (KG) Reporting Period: as of 01/31/08

### MONTHLY OPERATING REPORT File with Court and submit copy to United States Trustee within 20 days after end of month

Submit copy of report to any official committee appointed in the case.

		Document	Explanation
REQUIRED DOCUMENTS	Form No.	Attached	Attached
Schedule of Cash Receipts and Disbursements	MOR-1	N/A	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	Yes	
Schedule of Professional Fees Paid	MOR-1b	N/A	
Copies of bank statements		N/A	
Cash disbursements journals		N/A	
Statement of Operations	MOR-2	Yes	
Balance Sheet	MOR-3	Yes	
Status of Postpetition Taxes	MOR-4	Yes	
Copies of IRS Form 6123 or payment receipt		N/A	
Copies of tax returns filed during reporting period		N/A	
Summary of Unpaid Postpetition Debts	MOR-4	N/A	
Listing of aged accounts payable	MOR-4	N/A	
Accounts Receivable Reconciliation and Aging	MOR-5	N/A	
OTHER	MOR-5	N/A	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Signature of Joint Debtor

Signature of Authorized Individual\*

Printed Name of Authorized Individual

<sup>3)</sup> The Debtors and the last four digits of each of the Debtors' federal tax identification number are as follows:

- (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc.,
- The Debtors are jointly administered under the caption The SCO Group, Inc., et al., Case No. 07-11337 (KG).

a Delaware corporation, Fed. Tax Id. #7393. The address for both Debtors is 355 South 520 West, Lindon, UT 84042.

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

> FORM MOR (04/07)

Date

Date

Sate

Title of Authorized Individual

In re <u>The SCO Group, Inc.</u> Debtor Case No. 07-11337 (KG) Reporting Period: as of 01/31/08

# DISCLAIMER

The Monthly Operating Reports are limited in scope, cover a limited time period, and have been prepared solely for the purpose of complying with the monthly reporting requirements of the Bankruptcy Court and the United States Trustee. Furthermore, the Monthly Operating Reports contain information that has not been audited or reviewed by the Company's independent registered public accounting firm, has not been presented in accordance with U.S. generally accepted accounting principles ("GAAP"), and may be subject to future reconciliation and adjustments. Without limiting the foregoing, the financial information in the Monthly Operating Reports is unaudited and does not purport to present the financial statements of any of the Debtors in accordance with GAAP, and therefore may exclude items required by GAAP, such as certain reclassifications, eliminations, accruals, impairments and disclosure items. For example, among other matters, the value of (including without limitation the actual or likely sales prices for) many of the assets shown on the balance sheets included in the Monthly Operating Reports will be substantially less than what is shown in such information. The Company cautions readers not to place undue reliance upon the Monthly Operating Reports. There can be no assurance that the information in the Monthly Operating Reports is complete. The Monthly Operating Reports are in a format required by the United States Trustee and should not be used for investment purposes. The information in the Monthly Operating Reports should not be viewed as indicative of future results. This Disclaimer applies to all information contained herein.

# In ce <u>The SCO Group, Inc.</u> Debior

Case No. <u>87-11337 (KG)</u> Reporting Period: <u>at of 01/31/08</u>

# BANK RECONCILIATIONS

Continuation Sheet for MOR-1 A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.

an a	Operating	Payı #	oll #	Tax	Other #
BALANCE PER BOOKS BANK BALANCE					
(+) DEPOSITS IN TRANSIT (ATTACH LIST) (+) OUTSTANDING CHECKS (ATTACH LIST)					
OTHER (ATTACH EXPLANATION) ADJUSTED BANK BALANCE * * Aujusted bark holdrer presse quaj					
kalance per hooks					
DEPOSITS IN TRANSIT		1	See attestation le	iter	

CHECKS OUTSTANDING

OTHER

FORM MOR-1a (04/07) February 20, 2008

Re: The SCO Group, Inc., et al. Del. Bankr. No. 07-11337 Attestation Regarding Bank Account Reconciliation

Office of the United States Trustee

The above-captioned debtors (the "Debtors") hereby submit this attestation regarding bank account reconciliations in lieu of providing copies of bank statements and copies of all account reconciliations.

The Debtors have, on a timely basis, performed all bank account reconciliations in the ordinary course of its business. Copies of bank account statements and reconciliations are available for inspection upon request by the United States Trustee's Office.

Dated: 02/20/2008

THE SCO GROUP, INC. and SCO OPERATIONS, INC.

Villen By: Ken Nielsen

Chief Financial Officer

la re <u>The SCO Group. Inc.</u> Debtor

# Case No. <u>07-11337 (K(;)</u> Reporting Period: <u>as of 01/31/08</u>

#### STATEMENT OF OPERATIONS (Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

	01/1/2008 through	Cumulative
REVENUES		Filing to Date
Gross Revenues	\$-	mug tu Date - S-
Less: Returns and Allowances	3-	3*
Net Revenue	\$-	- \$-
COST OF GOODS SOLD		
Beginning Inventory		
Add: Purchases	•	-
Add: Cost of Labor	-	~
Add: Other Costs (attach schedule)	•	*
Less: Ending Inventory		-
Cost of Goods Sold	•	-
Gross Profit	- 5-	
OPERATING EXPENSES		• C Ali and a substantiation of the second state of the second state of the second state of the second state of the
Advertising		274 Storf History - April
	*	•
Auto and Track Expense Bad Debts	-	-
	•	•
Contributions	•	•
Employee Benefits Programs	*	-
Insider Compensation*	•	*
Insurance	•	•
Management Fees/Bonuses	*	-
Office Expense	*	-
Pension & Profit-Sharing Plans	•	•
Professional Fees (Non-Bankruptcy)	•	
Repairs and Maintenance	*	-
Rent and Lease Expense	•	
Salaries/Commissions/Tees	-	
Supplies	*	-
Taxes - Payroll	-	•
Taxes - Real Estate	•	-
Taxes - Other	-	
Travel and Entertainment		_
Utilides	_	-
Other (attach schedule)		•
Total Operating Expenses Before Depreciation	•	•
Depreciation/Depletion/Amorization	•	-
Net Profit (Loss) Before Other Income & Expenses	s-	- -
OTHER INCOME AND EXPENSES	3-	* C
Other Income - China Investment Income		
Interest Expense	(25,370)	(11,367)
Other Expense (attach schedule)	*	-
Intercompany Transfers	•	~
	* * (* * * * * *	-
Net Profit (Loss) Before Reorganization Items REORGANIZATION ITEMS	\$ (25,370)	\$ (11,367)
		19,000 - Martin Martin, 1999
Professional Fees	*	•
U. S. Trustee Quarterly Fees <sup>(1)</sup>	-	*
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	•	-
Gain (Loss) from Sale of Equipment	-	-
Other Reorganization Expenses (attach schedule)	*	
Total Reorganization Expenses	-	
Income Taxes	*	
Net Profit (Loss)	(25,370)	(11,367)

"Insider" is defined in 11 U.S.C. Section 101(31).

FORM MOR-2 (4/07) la re <u>The SCO Group, Inc.</u> Debtor

# Case No. 07-11337 (KG) Reporting Period: as of 01/31/08

# BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

es Accumulated Deprectations		BOOK VALUE AT BOOK VALU	JE ON PETITION DATE
Janestrade Cash and Expiratents tectorum Receivable (New) isser Receivable (		JANUARY 31, 2008	EMBER 14, 2007
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hher Current Asses (attack techedule) 		*	
UTAL CORRENT ASSETS S.		•	
ROPERTY AND EQUIPMENT call Property and Improvements dealers and Support windture, Fixures and Office Equipment caschold improvements dealers searchold improvements dealers searchold improvements dealers searchold improvements dealers cashod improvements dealers searchold improvements dealers searchold improvements dealers cashod improvements dealers cashod improvements dealers cashod improvements dealers cashod improvements dealers cashod improvements dealers cashod improvements cashod improvements c			
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VTHER ASSETS     1314/30     1.326,29       OTAL OTHER ASSETS     1314/30     1.326,29       OTAL OTHER ASSETS     1314/30     1.326,29       OTAL ASSETS     1314/30     1.326,29       Count Develow     1     1       Asse Payable     -     -       Core Payable     -     -       C		۶.	\$
JTHER     1,344,990     1,352,09       OTAL OTHER ASSETS     3,134,990     \$1,352,09       OTAL ASSETS     3,134,990     \$1,352,09       OTAL ASSETS     SL214,990     \$1,352,09       CALBELLTTES AND OWNER EQUITY     LADELLASE     BODR VALUE AT JANUARY 31,2008     BODR VALUE ON PETITION DATE SEPTEMBER 14, 2007       CABLLITTES NOT SUBJECT TO COMPROMISE (Postpetition)     -     -     -       Accounts Payable     -     -     -       accounts Payable (refer to FORM MOR-4)     -     -     -       Vages Payable     -     -     -     -       accounts Payable     -     -     -     -       anoants Due to Insiders*     -     -     -     -       inter Postpetition Labilities (attach schedule)     -     -     -     -       OTAL POSTPETTITION LIABILITIES     \$1,745,258     \$1,745,258     \$1,745,258     \$1,745,258       OTAL PARTEPETTION LIABILITIES     -     -     -     -       acting Debt     1,745,258     \$1,745,258     \$1,745,258     \$1,745,258       <	OTHER ASSETS		
OTAL OTHER ASSETS     \$1,314,330     \$1,324,39       OTAL ASSETS     \$1,014,530     \$1,040,39       OTAL ASSETS     \$1,014,530     \$1,040,39       DOOK YALUE AT LABILITIES AND OWNER EQUITY     DOOK YALUE AT JANUARY 31,000     BOOK YALUE ON PETITION DATE SEPTEMBER 14,2007       ABILITIES NOT SUBJECT TO COMPROMISE (Postpetition))	oans to Insiders*	uuuuu uuu uuu uuuuuuuuuuuuuuuuuuuuuuuu	****
OTAL ASSETS     SL34,390     SL34,390       CLABIL_TTIES AND OWNER EQUITY     BOOK VALUE AT JANUARY, 31, 2003     BOOR VALUE ON PETITION DATE SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     JANUARY, 31, 2003     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       LABIL_TTIES AND OWNER EQUITY     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       COTAL LIABILITIES     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       COTAL PRAFERTION LIABILITIES     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       COTAL PRAFERTION LIABILITIES     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007       COTAL PRAFERTION LIABILITIES     SEPTEMBER 14, 2007     SEPTEMBER 14, 2007	THER	1,314,930	1,326,293
BOOK VALUE AT LABILITIES AND OWNER EQUITY         BOOK VALUE AT JANUARY 31, 2003         BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007           LABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)         -         -         -           accounts Payable         -         -         -           acces Payable         -         -         -           accounts Protection Payments         -         -         -           cover Payable         -         -         -           accured Debt / Adequate Protection Payments         -         -         -           cover of postpetition Labilities (attach schedule)         -         -         -           offerstonal Fees         -         -         -         -           accured Debt         -         -         -         -           offerstonal Fees         -         -         -         -           accured Debt         -         -         -         -           accured Debt         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258         1,745,258	TOTAL OTHER ASSETS		
LIABILITIES AND OWNER EQUITY     JANUARY 31, 2003     SEPTEMBER 14, 2007       IABILITIES NOT SUBJECT TO COMPROMISE (Pospetition)     .     .       axes Payable     .     .       axes Payable     .     .       ocess Payable     .     .       ocess Payable     .     .       course Payable     .     . <td>OTAL ASSETS</td> <td>\$1,314,930</td> <td>\$1,326,29.</td>	OTAL ASSETS	\$1,314,930	\$1,326,29.
iority Debt nsecured Debt 1,745,258 1,745,258 1,745,258 51,745,	ccounts Payable axes Payable (refer to FORM MOR-4) /uges Payable otes Payable ent / Leases - Building/Equipment occured Debt / Adequate Protection Payments rofessional Fees mounts Due to Insiders <sup>4</sup> ther Postpetition Liabilities (attach schedule) OTAL POSTPETITION LIABILITIES (ABILITIES SUBJECT TO COMPROMISE (Pre-Petition))	- - - - - - - - - - - - - - - - - - -	S
nsecured Debt 1,745,258 1,745,258 51,745,258			
OTAL PRE-PETITION LIABILITIES     \$1,745,258     \$1,745,258       OTAL IJABILITIES     \$1,745,258     \$1,745,258       WNER EQUITY     apital Stock     -     -       dditional Paid-In Capital     -     -     -       artners' Capital Account     -     -     -       wmer's Equity Account     -     -     -       etained Earnings - Pre-Petition     (418,961)     (418,965)     -       djustments to Owner Equity (attach schedule)     -     -     -       ostpetition Contributions (Distributions) (Draws) (attach schedule)     -     -     -       OTAL LIABILITIES AND OWNERS' EQUITY     \$1,314,930     \$1,326,293     FORM MOR-	•	*	
OTAL LIABILITIES     \$1,745,258     \$1,745,258       WNER EQUITY     apital Stock     -     -       dditional Paid-In Capital     -     -       artners' Capital Account     -     -       wner's Equity Account     -     -       with Eduity Account     -     -       wner's Equity Account     -     -       wner's Equity Account     -     -       wner's Equity Account     -     -       with Eduity Account     -     -       with State     -     -     -       distings - Pre-Petition     (418,961)     -       djustments to Owner Equity (attach schedule)     -     -       ostpetition Contributions (Distributions) (Draws) (attach schedule)     -     -       ostpetition Contributions (Distributions) (Draws) (attach schedule)     -     -       OTAL LIABILITIES AND OWNERS' EQUITY     S1,314,930     S1,326,293			
WNER EQUITY       apital Stock       - <td>JIRLI RE-FGIHIQH LIRDILIIE)</td> <td>\$1,745,258</td> <td>ə1./43,238</td>	JIRLI RE-FGIHIQH LIRDILIIE)	\$1,745,258	ə1./43,238
WNER EQUITY       apital Stock       -         apital Stock       -       -         dditional Paid-In Capital       -       -         artners' Capital Account       -       -         wner's Equity Account       -       -         wner's Equity Account       -       -         etained Earnings - Pre-Petition       (418.961)       (418.965)         etained Harnings - Postpetition       (11.367)       -         djustments to Owner Equity (attach schedule)       -       -         ostpetition Contributions (Distributions) (Draws) (attach schedule)       -       -         ET OWNER EQUITY       \$ (430.328)       \$ (418.965)       -         OTAL LIABILITIES AND OWNERS' EQUITY       \$ 1.314.930       \$ 1.326.293         FORM MOR-       -       -       -	OTAL LIARII ITIFS	\$1.745.358	د بر المراجع ا محمد المراجع الم
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OTAL LIABILITIES AND OWNERS' EQUITY SI 314.930 FORM MOR-	•	\$ (430.328)	\$ (418.965
FORM MOR-			405,017) پ
	OTAL LIABILITIES AND OWNERS' EQUITY	\$1:314,930	\$1,326,293
	Insider" is defined in 11 U.S.C. Section 101(31).		FORM MOR-3 (4/07)

## la re <u>The SCO Group. Inc.</u> Debtor

### Case No. 07-11337 (KG) Reporting Period: <u>as of 01/31/2008</u>

### **BALANCE SHEET - continuation sheet**

ASSETS Other Current Assets	BOOK VALUE AT BOOK VALUE A JANUARY 31, 2008 SEPTEM	ON PETITION DATE BER 14, 2007
Other Assets		
SCO Group (Germany) GMBH	\$24,944	\$24,944
SCO KK (Japan)	765,366	765,366
SCO Group Canada	38,051	38,051
SCO Group (France) SARL	70	70
SCO Software (UK), LTD	4	4
SCO China	486,495	497,858
TOTAL OTHER ASSETS	\$1,314,930	\$1,326,293

FORM MOR-3 (CONTD) (04/07) In re <u>The SCO Group, Inc.</u> Debtor

Case No. <u>07-11337 (KG)</u> Reporting Period: <u>as of 01/31/2008</u>

## STATUS OF POSTPETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero. Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes. Attach photocopies of any tax returns filed during the reporting period.

		Beginniog Tax	Amount Withheld or	Amount	Date	Check No.	Ending Tax
Federal		Liability	the constant of the second of the second second	Paid	Paid	or EFT	Liability
Withholding	and the second secon	l totan and the state					. SA A AN ANY TA ANY SAN
FICA-Employee							
FICA-Employer							
Unemployment				See attesta	tion letter		
Income Others							
Total Federal Taxes							
State and Local	YARAR AND					SEL COMPANY	
Withhokling	and the second se		pe bar 1 constraint and a magnet	Montageneration & Lower Control	remitera, en eriora		a. eranneseksete
Sales							
Excise							
Unemployment				67			
Real Property Personal Property				See attests	tion letter		
Other							
Total State and Local							
OTHER							

\*"Insider" is defined in 11 U.S.C. Section 101(31).

Re: The SCO Group, Inc., et al. Del. Bankr. No. 07-11337 Attestation Regarding Postpetition Taxes

Office of the United States Trustee

The above-captioned debtors (the "Debtors") hereby submit the attestation regarding postpetition taxes.

All postpetition taxes for the Debtors, which are not subject to dispute or reconciliation, are current. There are no material tax disputes or reconciliations.

Dated: 02/20/2008

THE SCO GROUP, INC. and SCO OPERATIONS, INC.

ulalm By: / Yen

Ken Nielsen Chief Financial Officer

Form MOR-5 (04/07)