

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
The SCO GROUP, INC., et al.,¹) Case No. 07-11337 (KG)
) (Jointly Administered)
Debtors.)

**ORDER AUTHORIZING THE DEBTORS' (I) MAINTENANCE OF
EXISTING BANK ACCOUNTS, (II) CONTINUED USE OF EXISTING
BUSINESS FORMS, (III) CONTINUED USE OF EXISTING CASH
MANAGEMENT SYSTEM, AND (IV) LIMITED WAIVER OF
SECTION 345(b) DEPOSIT AND INVESTMENT REQUIREMENTS**

This matter came before the Court upon the motion (the "Motion")² filed by the debtors in possession (the "Debtors") in the above-captioned chapter 11 cases entitled *Motion For Authority to (I) Maintain Existing Bank Accounts, (II) Continue To Use Existing Business Forms, (III) Continue To Use Existing Cash Management System, and (IV) To Excuse Section 345(B) Deposit And Investment Requirements*; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (M); that due and adequate notice of the Motion was provided under the circumstances; and after due deliberation and cause appearing therefor; it is hereby

ORDERED that the Motion is granted; and it is further

¹ The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393. The address for both Debtors is 355 South 520 West, Lindon, UT 84042.

² Unless otherwise noted, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors are authorized, but not directed, in the reasonable exercise of their business judgment, (i) to designate, maintain and continue to use, with the same account numbers, all of the bank accounts in existence on the Petition Date, including, without limitation, those accounts identified on Exhibit A to the Motion (the "Bank Accounts"); (ii) to use, in their present form, checks and other documents related to the Bank Accounts, and (iii) to treat the Bank Accounts for all purposes as accounts of the Debtors as debtors in possession; and it is further

ORDERED that the bank at which any Bank Account is maintained is hereby authorized to continue to service and administer such Bank Account as an account of the Debtors as debtors in possession without interruption and in the usual and ordinary course, and to receive, process, honor and pay any and all checks and drafts drawn on the Bank Account after the Petition Date by the holders or makers thereof, as the case may be; provided, however, that any check that the Debtors advise the bank to have been drawn or issued by the Debtors before the Petition Date may be honored by any bank only if specifically authorized by order of this Court; and it is further

ORDERED that no later than the close of business on the 3rd business day following entry of this Order, the Debtors shall make reasonable efforts to provide to each Bank a list (the "Prepetition Check List") of applicable checks that have not been honored prior to the Petition Date (the "Prepetition Checks"), designate whether or not such Prepetition Checks

should be honored pursuant to any orders entered by the Court, and that a Bank's reasonable reliance on the Prepetition Check List in connection with its honoring or dishonoring of a Prepetition Check, as the case may be, shall not constitute a violation of this Order; and it is further

ORDERED that each Bank that maintains a disbursement account shall implement reasonable handling procedures designed to effectuate the terms of this Order, and no Bank that implements such handling procedures and then honors a prepetition check or other item drawn on any account that is the subject of this Order either (i) at the direction of the Debtors to honor such prepetition check or item, (ii) in good faith belief that the Court has authorized such prepetition check or item to be honored, or (iii) as a result of an innocent mistake made despite implementation of such handling procedures, shall be deemed in violation of this Order; and it is further

ORDERED that the Debtors may continue to fund their businesses and operations, including the operations of their non-debtor foreign subsidiaries, through the applicable Disbursement or other Accounts; and it is further

ORDERED that the Debtors shall maintain detailed records reflecting all transfers of funds under the terms and conditions provided for by the existing agreements with the institutions participating in the Debtors' Cash Management System. In connection with the ongoing utilization of their Cash Management System, the Debtors shall continue to maintain

detailed records with respect to all transfers of cash so that all transactions may be readily ascertained, traced and recorded properly on the applicable accounts; and it is further

ORDERED that nothing contained herein shall prevent the Debtors from opening any new bank accounts or closing any existing bank accounts as it may deem necessary and appropriate with notice to the United States Trustee and to any official committee appointed in these cases; provided, however, that any new account shall be with a bank that is insured by the Federal Deposit Insurance Corporation and organized under the laws of the United States or any state therein; and it is further

ORDERED that the Debtors are authorized to continue to use their existing business and correspondence forms and checks without alteration and without the designation "Debtor in Possession" imprinted upon them; provided, however, that upon exhaustion of their current check supply the Debtors shall designate "Debtor in Possession" on the new checks; and it is further

ORDERED that the Debtors are authorized to continue utilizing their Cash Management System to manage the Debtors' cash, in a manner consistent with the Debtors' prepetition practice; and it is further

ORDERED that, subject to the following paragraph of this Order, the Debtors are authorized, but not obligated, to deposit funds, in excess of amounts insured by the Federal Depository Insurance Corporation, as requested in the Motion, all in accordance with the

Debtors' customary prepetition Cash Management System, in addition to the investments and deposits permitted by Bankruptcy Code § 345; and it is further

ORDERED that the authority and approvals granted by the terms of this Order to the Debtors, including with respect to the opening and closing of bank accounts and continuation of their cash management system, shall be in all respect subject to any requirements imposed of the Debtors under any approved debtor-in-possession financing facility; and it is further

ORDERED that the Debtors shall cause a copy of this Order to be served on each bank at which a Bank Account is maintained within five business days of the date hereof; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: _____, 2007

United States Bankruptcy Judge