

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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

**ORDER (I) AUTHORIZING THE DEBTORS TO PAY  
PREPETITION SALES, USE AND SIMILAR TAXES AND  
REGULATORY FEES IN THE ORDINARY COURSE OF BUSINESS  
AND (II) AUTHORIZING BANKS AND FINANCIAL INSTITUTIONS TO  
HONOR AND PROCESS CHECKS AND TRANSFERS RELATED THERETO**

This matter came before the Court upon the *Debtors' Motion for an Order (I) Authorizing the Debtors to Pay Prepetition Sales, Use and Similar Taxes and Regulatory Fees in the Ordinary Course of Business and (II) Authorizing Banks and Financial Institutions to Honor and Process Checks and Transfers Related Thereto* (the "Motion")<sup>2</sup> filed by the captioned debtors in possession (the "Debtors"). The Court, having reviewed the Motion, and having heard the statements of counsel regarding the relief requested in the Motion at a hearing before the Court (the "Hearing"); the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this Chapter 11 case in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Motion and the Hearing was sufficient under the circumstances; the Court having determined that the legal and factual bases set forth in the

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<sup>1</sup> 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.

<sup>2</sup> Capitalized terms used herein and not otherwise defined shall have the same meaning ascribed to such term(s) in the Motion.

Motion and at the Hearing establish just cause for the relief granted herein, and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest;

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED.
2. Subject to Paragraph 3 of this Order, the Debtors are authorized, in their sole discretion, to pay, in the ordinary course of business, all prepetition Taxes and Regulatory Fees to the applicable Taxing and Regulatory Authority listed on Exhibit A hereto, including, without limitation, all payments that remained uncashed prior to the Petition Date or that are otherwise returned by a Taxing and Regulatory Authority, as well as all those Taxes and Regulatory Fees subsequently determined upon audit to be owed for periods prior to the Petition Date.
3. The Debtors' payment of prepetition Taxes and Regulatory Fees owed to Taxing Authorities as authorized herein, (excluding amounts paid prepetition that may not have cleared on the Petition Date) shall not exceed \$63,300 in the aggregate unless otherwise ordered by the Court.
4. All applicable Banks shall be, and hereby are, authorized, when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' accounts to pay the Taxes and Regulatory Fees, whether those checks were presented prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.

5. Nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Taxes or Regulatory Fees that may be due to any Taxing and Regulatory Authorities.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2007

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United States Bankruptcy Judge