

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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| In re: |) | Chapter 11 Cases |
| |) | |
| The SCO GROUP, INC. <u>et al.</u> , ¹ |) | Case No. 07-11337 (KG) |
| |) | (Jointly Administered) |
| Debtors. |) | |
| |) | Related Docket Nos. 165 and 343 |

**ORDER (1) AMENDING ORDER AUTHORIZING PAYMENT OF
ACCRUED BENEFITS; AND (2) AUTHORIZING TO PAY ACCRUED
BENEFITS TO EMPLOYEES TERMINATED AFTER ENTRY OF ORDER**

Upon the Motion² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order pursuant to sections 105 and 507(a)(4) of the Bankruptcy Code: (i) amending the *Order Authorizing The Debtors to (I) Pay Severance and Accrued Benefits to Terminated Employees and (II) Continue Severance Policy* (the "PTO Order") to increase the PTO Cap; and (ii) authorizing the payment of prepetition PTO to employees terminated after the entry of the PTO Order; the Court having reviewed the Motion; the Court finding that: (a) the Court has jurisdiction over these cases pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (M), and (c) notice of the Motion was sufficient under the circumstances; the Court having determined that the legal and factual bases set forth in the Motion 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;

¹ The last four digits of the taxpayer identification number for The SCO Group, Inc. is 2823. The last four digits of the taxpayer identification number for SCO Operations, Inc. is 7393. The address for both Debtors is 355 South 520 West, Lindon, Utah 84042.

² Capitalized terms used herein and not otherwise defined shall have the same meaning as in the Motion.

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as modified herein.
2. The PTO Order is amended solely to increase the PTO Cap to \$200,000.
3. The Debtors are authorized to pay pre-petition PTO to employees

terminated after the entry of the PTO Order, subject to the limits set forth in 11 U.S.C. § 507(a)(4) and (a)(5) after accounting for amounts paid to such employees under the aforementioned statutory subsections under prior Orders of this Court, up to the amended cap referenced in paragraph 2 above.

4. This Court retains jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: March 5, 2008
Wilmington, DE



The Honorable Kevin Gross
United States Bankruptcy Judge