

EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
The SCO GROUP, INC., <u>et al.</u> , ¹)	Case No. 07-11337 (KG)
)	(Jointly Administered)
Debtors.)	Related Docket No. 8

**ORDER (I) AUTHORIZING THE DEBTORS TO (A) PAY
PREPETITION WAGES, SALARIES, COMMISSIONS, EMPLOYEE
BENEFITS AND OTHER COMPENSATION; (B) REMIT WITHHOLDING
OBLIGATIONS; (C) MAINTAIN EMPLOYEE BENEFITS PROGRAMS AND PAY
RELATED ADMINISTRATIVE OBLIGATIONS; AND (II) AUTHORIZING
APPLICABLE BANKS AND OTHER FINANCIAL INSTITUTIONS TO RECEIVE,
PROCESS, HONOR AND PAY CERTAIN CHECKS PRESENTED FOR PAYMENT
AND TO HONOR CERTAIN FUND TRANSFER REQUESTS**

Upon consideration of the motion seeking entry of an order: (a) authorizing, but not requiring, payment of certain prepetition (i) wages, salaries, and other compensation, (ii) employee medical, pension and similar benefits, and (iii) all costs incident to the foregoing; and (b) authorizing applicable banks and other financial institutions to receive, process and honor and pay all checks presented for payment, and to honor all fund transfer requests made by the Debtors relating to the foregoing (the "Motion")² filed by the debtors in possession (the "Debtor") in the above-captioned case; and it appearing that the relief requested is in the best interests of the Debtors' estate, their creditors and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it

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 Capitalized terms not defined herein have the same meanings as defined in the Motion.

appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (M), and due and adequate notice of the Motion having been given under the circumstances; and after due deliberation and cause appearing therefore; it is hereby:

ORDERED that the Motion is granted except as set forth below; and it is further

ORDERED that *Subject to the caps referenced in 11 U.S.C. § 507(a)(4) and 507(a)(5)* the Debtors are authorized, but not directed, to pay and/or honor

the Employee Wages and Benefits, in accordance with the Debtors' stated policies and in the ordinary course of the Debtors' businesses, including, but not limited to amounts due on account of the Unpaid Wages (including commissioned employees and independent contractors), Withholding Obligations, Reimbursement Obligations and Employee Programs, and all costs associated therewith, with respect to Employees as set forth in the Motion subject to the following caps:

Prepetition Independent Contractors	\$50,000
Prepetition Reimbursement Obligations	\$15,000
Prepetition U.S. Commissioned Employees	\$101,000
Prepetition Foreign Commissioned Employees	\$193,160
Prepetition Foreign Employee Wages	\$173,000
Prepetition Medical Plan	\$93,000
Prepetition Dental	\$9,000
Prepetition Life, ADD and Disability Insurance Expenses	\$7,700.00
Prepetition Paid Time Off – U.S. (allow accrual, but not pay)	\$351,000
Prepetition Paid Time Off – Foreign (allow accrual, but not pay)	\$111,420
Retirement Savings Plan	\$41,500.00
TOTAL	\$1,145,780.00

and it is further

ORDERED that the Debtors' request for relief with respect to the Prepetition U.S. Incentive Bonus and Prepetition Foreign Incentive Bonus (also referred to in the Motion as the "Incentive Bonus") will be heard on 04.5, 2007 at 1:30 ~~a.m.~~p.m.; and it is further

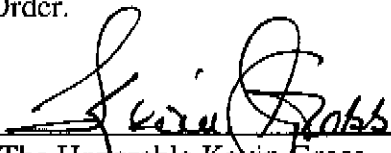
ORDERED that the Debtors are authorized, but not directed, to make payments to applicable third parties from Withholding Obligations and in respect of the Employee Benefits, and costs associated therewith, in accordance with the Debtors' ordinary course of business and stated policies, as set forth in the Motion; and it is further

ORDERED that in accordance with this Order and any other order of this Court, the banks and financial institutions at which the Debtors maintain their accounts are authorized to honor checks presented for payment, and to honor all fund transfer requests made by the Debtors related hereto, to the extent that sufficient funds are on deposit in such accounts; and it is further

ORDERED that the Debtors are authorized to pay all processing and administrative fees associated with payment of the Employee Wages and Benefits; Health and Welfare Plans and Employee Programs; 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: September 18, 2007


The Honorable Kevin Gross
United States Bankruptcy Judge