

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re SCO Operations, Inc.⁽¹⁾
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/08

AMENDED 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.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	Yes	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	Yes	
Schedule of Professional Fees Paid	MOR-1b	Yes	
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	Yes	
Listing of aged accounts payable	MOR-4	Yes	
Accounts Receivable Reconciliation and Aging	MOR-5	Yes	
Debtor Questionnaire	MOR-5	Yes	

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

Date

Signature of Joint Debtor

Date

Ken R. Nielsen

Signature of Authorized Individual*

4/21/08

Date

Ken R. Nielsen

Printed Name of Authorized Individual

CEO

Title of Authorized Individual

⁽¹⁾ 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.

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.

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1a]

	BANK ACCOUNTS				3/1/2008 through 3/31/2008		CUMULATIVE FILING TO DATE	
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	PROJECTED	ACTUAL	PROJECTED
CASH BEGINNING OF MONTH					\$4,323,170	\$4,577,802	\$5,914,445	\$6,134,160
RECEIPTS								
CASH SALES								
ACCOUNTS RECEIVABLE	N/A				1,816,052	1,454,600	9,240,151	9,391,857
LOANS AND ADVANCES								
SALE OF ASSETS								
OTHER (ATTACH LIST)					446,198	19,362	1,198,864	129,361
TRANSFERS (FROM DIP ACCTS)								
TOTAL RECEIPTS					\$2,262,250	\$1,473,962	\$10,439,015	\$9,521,218
DISBURSEMENTS								
NET PAYROLL					434,104	700,100	2,737,264	3,869,800
PAYROLL TAXES					262,840	96,012	1,406,313	407,366
SALES, USE, & OTHER TAXES						7,500	19,941	45,000
INVENTORY PURCHASES					75,799	174,670	309,326	393,640
SECURED/ RENTAL/ LEASES					71,716	38,744	411,612	402,341
INSURANCE					64,677	324,620	585,438	911,635
ADMINISTRATIVE & SELLING					301,001	148,291	1,915,201	1,272,668
NON-BANKRUPTCY PROFESSIONAL FEES					215,569	250,000	546,031	1,137,000
OTHER (ATTACH LIST)					31,951	26,335	85,506	271,664
OWNER DRAW *								
TRANSFERS (TO DIP ACCTS)								
FUNDING OF SUBSIDIARIES					605,448	415,433	2,747,234	1,742,705
PROFESSIONAL FEES					111,779	135,000	1,164,232	1,455,250
U.S. TRUSTEE QUARTERLY FEES							14,825	11,250
COURT COSTS								
TOTAL DISBURSEMENTS					\$2,174,884	\$2,316,705	\$11,942,923	\$11,920,319
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)					\$87,366	\$(842,743)	\$(1,503,908)	\$(2,399,101)
CASH - END OF MONTH	(SEE BANK ACCOUNTS LIST)				\$4,410,536	\$3,735,059	\$4,410,537	\$3,735,059

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)			
TOTAL DISBURSEMENTS			\$4,410,536
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$	-	
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$	-	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$	4,410,536	

FORM MOR-1
(4/07)

Notes:
(1) The initial MOR incorrectly included consolidated cash balances from subsidiaries. This amount reflects cash only held in SCO Operations, Inc. bank accounts.

Other Receipts/Disbursements Attachment

	3/1/08 through 3/31/08	CUMULATIVE FILING TO DATE
Other Receipts		
Interest	\$16,782	\$157,616
Sale Of Asset	-	509,500
Employee Reimbursement & Refunds	4	25,397
Restricted Cash - Novell SVRx	386,163	394,534
NJ Tax Refund	-	127
Cobra Refund	1,666	2,397
Refund from Vendor	-	41,244
FX	41,583	68,049
Total	\$446,198	\$1,198,864
Other Disbursements		
Novell SVRx Fee	30,727	55,047
Bank Fees	1,224	13,242
FX	-	17,217
Total	\$31,951	\$85,506

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/2008

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.

	#	Operating	#	Payroll	#	Tax	#	Other
BALANCE PER BOOKS								

BANK BALANCE

(+) DEPOSITS IN TRANSIT (ATTACH LIST)

(-) OUTSTANDING CHECKS (ATTACH LIST)

OTHER (ATTACH EXPLANATION)

ADJUSTED BANK BALANCE *

* Adjusted bank balance must equal
balance per books

DEPOSITS IN TRANSIT

See attestation letter

CHECKS OUTSTANDING

OTHER

April 18, 2008

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

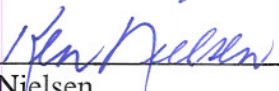
Office of the United States Trustee

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: 04/18/2008

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

By: 
Ken Nielsen
Chief Financial Officer

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID
(This schedule is to include all retained professional payments from case inception to current month)

Payee	Period Covered	Amount Approved	Payor	Check		Amount Paid		Amount Applied	
				Number	Date	Fees	Expenses	Fees	Expenses
Tanner	As of 9/25/07			601595	10/19/07	\$9,100			
Jackson Hole Advisors	10/1/07 to 10/31/07			601588	10/19/07	2,650			
Madsen	As of 9/24/07			601590	10/19/07	235			
Kim & Cho	As of 11/7/07			Wire	10/30/07	1,282			
Other Contractors	fr per-9/14			Various	October	90,000			
Berger Singerman	As of 9/30			601710	11/26/07	54,791			
Berger Singerman	As of 9/30			601660	11/9/07		5,990		
Kevin McBride	9/15/07 to 9/30/07			015131	11/5/07	3,860			
Epiq	September, 2007			601816	12/21/07	6,293			
Berger Singerman	October, 2007			000008	12/18/07	144,555	5,177		
Boetticher Hasse	October, 2007			003034	12/11/07	632	22		
Kevin McBride	October, 2007			015132	12/3/07	30,750			
Madson & Austin	October, 2007			601804	12/18/07	646			
Madson & Austin	November, 2007			000005	12/7/07	6,715			
Madson & Austin	November, 2007			000004	12/5/07	8,650			
J. Harrison Coulter	Oct - Nov, 2007			601779	12/14/07	180			
Jackson Hole Advisors	Nov 07 - Jan 08			40012	1/25/08	7,950			
Tanner	Oct - Dec 2007			601900	1/15/08	37,787	2,198		
Boetticher Hasse	Sept - Dec 2007			A33036	1/14/08	18,961	20		
Kevin McBride	November, 2007			15133	1/10/08	20,000			
Madson & Austin	November, 2007			601850	1/4/08	2,076	604		
Coltrin & Associates	Oct 07 - Jan 08			601895	1/11/08	33,300	584		
Coltrin & Associates	December, 2007			601907	1/18/2008		550		
Donohue Advisory Assoc	Oct - Dec 2007			40008	1/25/08	26,378			
Epiq	November, 2007			601868	8/6/07	1,763	1,012		
Berger Singerman	November, 2007			40032	1/25/08	237,059	13,072		
Pachulski	9/15 - 9/30 2007			601874	1/11/08	23,986	5,697		
Jackson Hole Advisors	March 2008			400094	2/15/08	2,650			
Kevin McBride	December, 2007			15134	2/5/08	20,000			
Madson & Austin	February 2008			601971	2/8/08	2,282			
Donohue Advisory Assoc	December 2007			601931	2/1/08	400			
Epiq	Dec 07 - Jan 08			601932	2/1/08	965	1,288		
Berger Singerman	December 2007			601994	2/22/08	17,714	160		
Pachulski	Oct - Nov, 2007			40050	2/15/08	113,633	10,685		
Mesirow	Sept 14 - Nov 07			40041	2/5/08	359,911	48,702		
Epiq	February 2008			40147	3/20/08	2,961	405		
Mesirow	December 2007			40099	3/7/08	18,436			
Mesirow	Sept to Dec 2007			40155	3/20/08	41,276	48,702		
Jackson Hole Advisors	March 2008			40094	3/7/08	2,650			
Tanner	January 2008			40103	3/7/08	151,785	437		
Tanner	Oct to Dec 2007			40142	3/17/08	-	3,669		
Boetticher Hasse	Dec 07 to Jan 08			33040	3/25/08	2,861			
Kevin McBride	January 2008			15138	3/10/08	20,000			
Madson & Austin	March 2008			40151	3/20/08	2,600			
J. Harrison Coulter	Jan to Feb 2008			40086	3/7/08	280			
Dorsey & Whitney LLP	Nov to Dec 2007			40163	3/25/08	30,927			
Dorsey & Whitney LLP	November 2007			15139	3/25/08	360			
SUBTOTAL						\$1,561,290	\$148,974		

SCO OPERATIONS
BANK ACCOUNTS

BANK ACCOUNTS										USD	
BANK	ADDRESS	ADDRESS 2	CITY	STATE	ZIP	COUNTRY	ACCOUNT NAME	ACCOUNT TYPE	ACCOUNT #	03/31/2008 Balances	In Currency Balances
AIB	Ashtford House	PO Box 518, Tara Street	Dublin 2	Dublin 2		Ireland	SCO Operations Inc.	USD	61348635	482,154.18	
AIB	Ashtford House	PO Box 518, Tara Street	Dublin 2	Dublin 2		Ireland	SCO Operations Inc.	GBP	61348981	172,180.75	86,658.57
AIB	Ashtford House	PO Box 518, Tara Street	Dublin 2	Dublin 2		Ireland	SCO Operations Inc.	EUR	61356067	673,149.47	441,586.05
Zions Bank	462 West 800 North	Excise Walk	Orem	UT	84057	Ireland	SCO Operations Inc.	CREDIT CARD	08907188	291,202.26	191,028.68
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	LOCKBOX	071026363	0.00	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	OPERATING	071026348	0.00	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	PAYROLL	071026355	0.00	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW OPERATING	071026371	(21,422.80)	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW MONEY	071520449	583,920.77	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW OPERATING	071520449	0.00	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW MONEY	071039952	167,630.32	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW CREDIT CARD	071528947	318,144.34	
Zions Bank	462 West 800 North		Orem	UT	84057	Ireland	SCO Operations Inc.	NEW CREDIT CARD	071039960	1,484.97	
Wells Fargo Brokerage Services	299 S. Main Street	5th Floor	SLC	UT	84111	Ireland	SCO Operations Inc.	Investment	12821708	1,765,433.00	0.00 closed
CSFB	227 West Monroc St.	31st Floor	Chicago	IL	60606-5016	Ireland	SCO Group, Inc.	Liquid Asset Management	2C1-003435	0.00 closed	
Zions Bank	One South Main St.	13th Floor	SLC	UT	84111	Ireland	The SCO Group, Inc.	Liquid Asset Management	7745950	0.00 closed	
Citigroup Global Markets, Inc.	60 East South Temple	Suite 1400	SLC	UT	84111	Ireland	The SCO Group, Inc.	Liquid Asset Management	508-70694-14 156	0.00 closed	
Latin American Cash										41,025.15	300.00
Petty Cash										4,475,202.40	
										(64,666.29)	
										4,410,536.11	
										(470,204.56)	
										3,940,331.55	
										Total after restricted	
										Consolidation FX Adjustment	3,940,331.55

FOREIGN
SUBSIDIARY BANK
ACCOUNTS

										In Currency Balances				
BANK	ADDRESS	ADDRESS 2	CITY	STATE	ZIP	COUNTRY	ACCOUNT NAME	ACCOUNT TYPE	ACCOUNT #					
Allied Irish Bank (GB)	81/89 St Alban's Road		Watford	Herts	WD1 1RG	United Kingdom	SCO Software (UK) Ltd.	GBP	00350040	41,995.75			40.31	
Barclays Bank PLC	45 Boulevard		Hausmann	Paris	75315	France	The SCO Group, Inc.	EUR	30588-60001-72803130102	184,161.75			130,810.11	
Deutsche Bank	Postfach 24		53244 Bad Homburg			Germany	The SCO Group GMBH	EUR	3906773	163,607.39			107,326.45	
Royal Bank of Canada								CAD		0.00			0.00	
Bank of America	DCM Building		New Delhi		110 001	India	SCO Software (India) Pvt Ltd.	INR	36474011, 24325010	81,470.29			3,284,067.43	
Mizuho Bank, Ltd	IkujirOhashi Sub-Branch						Current Account	JPY	8012492	371.44			38,243.00	
Sumitomo Mitsui Banking Corporation	ShibuyaEkiniae Branch						Current Account	JPY	257210	7,061.27			727,028.00	
Sumitomo Mitsui Banking Corporation	ShibuyaEkiniae Branch						Ordinary Deposit	JPY	2003094	448,366.68			46,165,893.00	
Sumitomo Mitsui Banking Corporation	ShibuyaEkiniae Branch						Ordinary Deposit	JPY	3221270	240,727.28			24,785,281.00	
Sumitomo Mitsui Banking Corporation	ShibuyaEkiniae Branch						Time Deposit Account	JPY	795898	0.00			0.00	
										Total Foreign Subsidiary				
										Restricted Cash -- Novell SVFrx				
										Net Foreign				
										Total Cash				
										INC FX Adjustment for Japan				

Subsidiary accounts are only
reconciled during close, Japan
only in quarter close

In Currency Balances			
INR	41,995.75	JPY	40.31
GBP	184,161.75	EUR	130,810.11
CAD	163,607.39	EUR	107,326.45
JPY	81,470.29	EUR	3,284,067.43
EUR	371.44	EUR	38,243.00

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.

	3/1/08 through 3/31/2008	Cumulative Filing to Date
REVENUES		
Gross Revenues	\$1,133,513	\$9,799,912
Less: Returns and Allowances	17,154	\$83,510
Net Revenue	\$1,116,359	\$9,716,402
COST OF GOODS SOLD		
Beginning Inventory	169,111	160,178
Add: Purchases	3,899	43,511
Add: Cost of Labor	-	823,847
Add: Other Costs (attach schedule)	4,051	1,377,244
Less: Ending Inventory	167,045	1,126,977
Cost of Goods Sold	10,016	2,237,734
Gross Profit	\$1,106,343	\$7,478,668
OPERATING EXPENSES		
Advertising	37,732	124,690
Auto and Truck Expense	-	-
Bad Debts	-	67,192
Contributions	-	-
Employee Benefits Programs	219,418	1,043,103
Insider Compensation*	-	-
Insurance	89,464	443,285
Management Fees/Bonuses	-	-
Office Expense	81,915	512,109
Pension & Profit-Sharing Plans	-	-
Professional Fees (Non-Bankruptcy) ⁽¹⁾	91,272	(28,097)
Repairs and Maintenance	(504)	16,156
Rent and Lease Expense	67,168	531,074
Salaries/Commissions/Fees	760,976	4,876,302
Supplies	3,124	21,619
Taxes - Payroll	-	-
Taxes - Real Estate	698	9,390
Taxes - Other	-	-
Travel and Entertainment	22,308	285,679
Utilities	18,188	70,065
Other ⁽²⁾ (attach schedule)	-	(1,859,392)
Total Operating Expenses Before Depreciation	1,391,759	6,113,172
Depreciation/Depletion/Amortization	16,003	110,962
Net Profit (Loss) Before Other Income & Expenses	\$(301,419)	\$1,254,534
OTHER INCOME AND EXPENSES		
Other Income (attach schedule)	55,349	255,314
Interest Expense	-	-
Other Expense (attach schedule)	1,426	123,510
Intercompany Transfers	692,149	3,277,205
Net Profit (Loss) Before Reorganization Items	\$(939,646)	\$(1,890,868)
REORGANIZATION ITEMS		
Professional Fees ⁽¹⁾	33,521	1,610,885
U. S. Trustee Quarterly Fees ⁽³⁾	-	-
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	6,760	34,453
Gain (Loss) from Sale of Equipment	(412)	(48,081)
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	-	-
Income Taxes	-	12,851
Net Profit (Loss)	\$(966,820)	\$(3,528,233)

(1) Reclassification of September Accrued Professional Fees associated with the Bankruptcy that have been reclassified to Reorganization Items - Professional Fees.

(2) Adjustment to allocate legal expenses surrounding the IBM and Novell litigation to Cost of Goods Sold at Fiscal Quarter Closes (October, January, April & July).

(3) U.S. Trustee Quarterly Fees, due no later than one month following the end of each quarter, are estimated to be \$1,250 for September and at maximum for each quarter thereafter.

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

STATEMENT OF OPERATIONS - continuation sheet

BREAKDOWN OF "OTHER" CATEGORY	3/1/08 through 3/31/08	Cumulative Filing to Date
Other Costs of Goods Sold		
Cost Overhead	97	170,474
Cost Royalty	3,459	260,400
Cost Technology	-	72,928
Cost Other	495	873,441
TOTAL OTHER COST OF GOODS SOLD	\$4,051	\$1,377,244
Other Operational Expenses		
Cost of Goods Sold Reclassification ⁽¹⁾	\$ -	\$(1,859,392)
Other Income		
Foreign Exchange Gain	45,326	135,076
Interest Income	10,023	120,240
TOTAL OTHER INCOME	\$55,349	\$255,314
Other Expenses		
Miscellaneous Financial Costs	-	-
Foreign Exchange Loss	-	2,913
Bank Charges	1,426	15,793
Equity in Affiliates	-	614,960
Miscellaneous Expense	0	(510,155)
TOTAL OTHER EXPENSES	\$1,426	\$123,510
Other Reorganization Expenses		

(1) Adjustment to allocate legal expenses surrounding the IBM and Novell litigation to Cost of Goods Sold at Fiscal Quarter Closes (October, January, April & July).

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:
Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

FORM MOR-2 (CONT'D)
(04/07)

BALANCE SHEET

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

ASSETS	BOOK VALUE AT MARCH 31, 2008	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
CURRENT ASSETS		
Unrestricted Cash and Equivalents	\$2,174,899	\$4,023,589
Restricted Cash and Cash Equivalents (see continuation sheet)	2,235,638	1,890,856
Accounts Receivable (Net)	2,891,598	3,092,548
Notes Receivable	-	-
Inventories	167,045	160,178
Prepaid Expenses	1,067,167	1,527,293
Professional Retainers	-	-
Other Current Assets (attach schedule)	2,223,570	2,433,409
TOTAL CURRENT ASSETS	\$10,759,916	\$13,127,873
PROPERTY AND EQUIPMENT		
Real Property and Improvements	-	-
Machinery and Equipment	-	-
Furniture, Fixtures and Office Equipment	3,404,460	3,420,803
Leasehold Improvements	507,934	507,934
Vehicles	27,605	27,605
Less Accumulated Depreciation	3,728,171	3,635,938
TOTAL PROPERTY & EQUIPMENT	\$211,828	\$320,404
OTHER ASSETS		
Loans to Insiders*	-	-
Other Assets (attach schedule)	2,044,803	2,044,803
TOTAL OTHER ASSETS	\$2,044,803	\$2,044,803
TOTAL ASSETS	\$13,016,547	\$15,493,080
LIABILITIES AND OWNER EQUITY		
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable	681,217	8,259
Taxes Payable (refer to FORM MOR-4)	675,090	697,681
Wages Payable	732,480	541,776
Notes Payable	-	-
Rent / Leases - Building/Equipment	-	-
Secured Debt / Adequate Protection Payments	-	-
Professional Fees	(41,547)	153,165
Amounts Due to Insiders*	-	-
Other Postpetition Liabilities (attach schedule)	3,746,224	3,880,821
TOTAL POSTPETITION LIABILITIES	\$5,793,464	\$5,281,702
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt	-	-
Priority Debt	-	-
Unsecured Debt	3,720,286	1,950,896
TOTAL PRE-PETITION LIABILITIES⁽¹⁾	\$3,720,286	\$1,950,896
TOTAL LIABILITIES	\$9,513,750	\$7,232,598
OWNER EQUITY		
Capital Stock	21,899	21,783
Additional Paid-In Capital	261,510,769	260,873,412
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition ⁽²⁾	(255,311,527)	(253,444,600)
Retained Earnings - Postpetition ⁽²⁾	(3,528,231)	-
Adjustments to Owner Equity (attach schedule)	809,887	809,887
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-	-
NET OWNER EQUITY	\$3,502,797	\$8,260,482
TOTAL LIABILITIES AND OWNERS' EQUITY	\$13,016,547	\$15,493,080

(1) Total Pre-Petition Liabilities does not reconcile to the amount stated on the Schedules of Assets and Liabilities filed on October 15, 2007 due to timing differences and allocation of accruals.

(2) Due to the allocation of accruals and adjustments booked at month end, the net loss for the 9/15 to 9/30 period does not reconcile to the change in retained earnings. There will not be an unreconciled difference in future periods as Company reporting periods will correspond with the Monthly Operating Report periods.

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

BALANCE SHEET - continuation sheet

ASSETS	BOOK VALUE AT MARCH 31, 2008	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Current Assets		
Accounts Receivable Credit Card Batch	\$14,439	\$18,583
Interest Income Receivable	-	6,182
Employee Travel Advance	479	14,250
Other Receivables	-	67,060
Deposits	94,136	97,836
Interdivision Transfers	-	-
Intercompany Receivables - SCO Group	1,745,258	1,745,258
Intercompany Receivables - SCO India	-	127,598
Intercompany Receivables - SCO Japan	369,259	356,642
TOTAL OTHER CURRENT ASSETS	\$2,223,570	\$2,433,409
Other Assets		
Goodwill	2,042,600	2,042,600
Investment in Affiliates	2,203	2,203
TOTAL OTHER ASSETS	\$2,044,803	\$2,044,803
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT MARCH 31, 2008	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Postpetition Liabilities		
Accrued Co-op Advertising	180,468	234,720
E*Trade Cash Accrual	-	125
Accrued Expense - Research & Development	5,000	130,779
Accrued Expense - Sales & Marketing	34,015	134,489
Accrued Expense - General & Administrative	14,500	10,500
Accrued Expense - General Legal	22,058	132,500
Accrued Expense - Chapter 11 Fees	40,000	-
Accrued Expense - Escrow Legal	111,468	425,455
Accrued Expense - Other	62,551	45,262
Deferred Income - Services	714,379	1,223,830
Deferred Income -PS CONTRAT AC	22,051	9,273
Deferred Income-SES	258,970	341,882
Deferred Income-SES	(112)	722
Deferred Revenue	24,966	25,616
Deferred Customer Liability	482,653	482,653
Deferred Revenue @ DISTRIB	145,403	176,994
Royalties Payable	10,290	41,231
Accrued Royalties Payable	89,269	146,405
Royalties Payable to Novell	352,186	133,984
Intercompany Payables - UK	334,679	-
Intercompany Payables - SCO Germany	261,365	-
Intercompany Payables - SCO France	206,246	-
Intercompany Payables - SCO Canada	36,782	-
Intercompany Payables - SCO India	154,965	-
Dilapidation Accrual	182,072	184,401
TOTAL OTHER POSTPETITION LIABILITIES	\$3,746,224	\$3,880,821
Adjustments to Owner Equity		
Warrants Outstanding	856,549	856,549
Dividends Declared	2,399,095	2,399,095
Treasury Stock	(2,445,757)	(2,445,757)
TOTAL OTHER ADJUSTMENTS TO OWNER EQUITY	\$809,887	\$809,887
Postpetition Contributions (Distributions) (Draws)		

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.

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding						
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other: _____						
Total Federal Taxes						
State and Local						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other: _____						
Total State and Local						
Total Taxes						

See attestation letter

See attestation letter

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

	Current	0-30	31-60	61-90	Over 90	Total
Accounts Payable	\$ 490,092	\$ 72,826	\$ 18,414	\$ -	\$ 99,885	\$ 681,217
Wages Payable	732,480	-	-	-	-	732,480
Taxes Payable	675,090	-	-	-	-	675,090
Rent/Leases-Building	-	-	-	-	-	-
Rent/Leases-Equipment	-	-	-	-	-	-
Secured Debt/Adequate Protection Payments	-	-	-	-	-	-
Professional Fees	(41,547)	-	-	-	-	(41,547)
Amounts Due to Insiders*	-	-	-	-	-	-
Other: Other Postpetition Liabilities	3,746,224	-	-	-	-	3,746,224
Total Postpetition Debts	\$ 5,602,339	\$ 72,826	\$ 18,414	\$ -	\$ 99,885	\$ 5,793,464

Explain how and when the Debtor intends to pay any past-due postpetition debts.

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

April 18, 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: 04/18/2008

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

By: Ken Nielsen
Ken Nielsen
Chief Financial Officer

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$3,942,113
+ Amounts billed during the period	215,646
- Amounts collected during the period	1,067,293
Total Accounts Receivable at the end of the reporting period	<u>\$3,090,466</u>

Accounts Receivable Aging	
0 - 30 days old	1,580,699
31 - 60 days old	376,368
61 - 90 days old	698,042
91+ days old	435,357
Accounts Receivable	3,090,466
Foreign Exchange Adjustment	(0)
Total Accounts Receivable	3,090,466
Receivables-Royalties	131,642
Allowance for Sales Returns	(172,341)
Allowance for Doubtful Accounts	(158,169)
Accounts Receivable (Net)	<u>\$2,891,598</u>

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.	X	