

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.)
) Related Docket No. 461

**ORDER APPROVING EXPANSION OF THE
SCOPE OF EMPLOYMENT OF TANNER LC AS
ACCOUNTANTS TO THE DEBTORS *NUNC PRO TUNC* TO APRIL 2, 2008**

Upon the motion (the "Motion")² of the debtors and debtors-in-possession in the above-captioned Chapter 11 cases (the "Debtors"), for entry of an order, pursuant to sections 327(a), 328 and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing the expansion of the scope of Tanner LC's retention and employment as accountants to the Debtors to include the audit of the Debtors' 401(k) plan for the year ended December 31, 2007 *nunc pro tunc* to April 2, 2008; and upon the Debtors' *Application to Approve the Retention and Employment of Tanner LC as Accountants to the Debtors Nunc Pro Tunc to October 2, 2007* (Docket No. 158), Affidavit of Kent M. Bowman (the "Bowman Affidavit"); and the Court being satisfied, based upon the representations made in the Motion, Application and the Bowman Affidavit, that Tanner LC ("Tanner") represents no interest adverse to the Debtors' estates or their creditors with respect to the expanded matters

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.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Application.

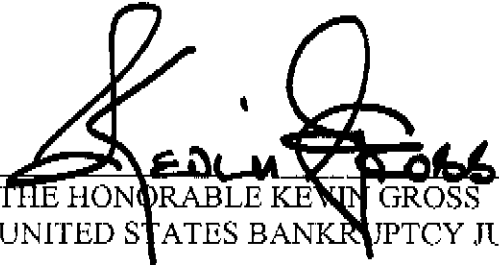
upon which it is to be engaged, that it is a disinterested person as that term is defined under section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, and that its employment is necessary and in the best interests of the Debtors' estates and their creditors; and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefore, it is hereby

ORDERED that the Motion is GRANTED; and it is further

ORDERED that, pursuant to sections 327(a), 328 and 1107(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 5002, Tanner's retention is approved as expanded, *nunc pro tunc* to April 2, 2008, to include the audit of the Debtors' 401(k) plan for the year ended December 31, 2007 in accordance with the terms of the Engagement Letter; and it is further

ORDERED that Tanner shall be compensated in accordance with the procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules and Local Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.

Dated: June 8, 2008
Wilmington, DE


THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE