

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 Nos. 158, 311, 330, 488, 614

**ORDER APPROVING EXPANSION OF THE SCOPE
OF EMPLOYMENT OF TANNER LC AS ACCOUNTANTS TO
THE DEBTORS NUNC PRO TUNC TO DECEMBER 3, 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 preparation of consolidated federal income and state income tax returns for the fiscal year ending October 31, 2008 for The SCO Group, Inc. and the stand-alone state income tax returns for the fiscal year ending October 31, 2008 for SCO Operations, Inc., *nunc pro tunc* to December 3, 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,

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.

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 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

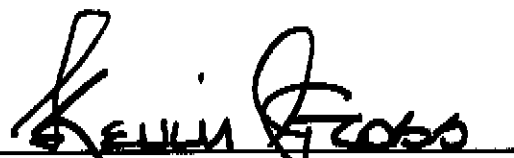
ORDERED that the Motion is GRANTED; and it is further

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 December 3, 2008, to include the preparation of consolidated federal income and state income tax returns for the fiscal year ending October 31, 2008 for The SCO Group, Inc. and the stand-alone state income tax return for the fiscal year ending October 31, 2008 for SCO Operations, Inc. 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: January 27, 2009

A handwritten signature in black ink, appearing to read "Kevin Gross", written over a horizontal line.

The Honorable Kevin Gross
United States Bankruptcy Judge