UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

In re <u>SCO Operations, Inc.</u>⁽¹⁾ Debtor

Case No. <u>07-11338 (KG)</u> Reporting Period: as of 01/31/09

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.

		Document	Explanation
REQUIRED DOCUMENTS	Form No.	Attached	Attached
Schedule of Cash Receipts and Disbursements	MOR-I	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	A STANFALL	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	
Signature of Debtor	Date		
Signature of Joint Debtor	Date		
		0	
1gen Julan	3/13/09		
Signature of Authorized Individual*	Date		
KAN NIESSAY	lfo		
Printed Name of Authorized Individual	Title of Author	rized Individual	

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.

⁽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 injusted empirication under the continuity of the SCO Group, Inc., et al., Case No. 07-11337 (KG)

^{*}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 AC	COUNTS		01/01/2009 throu	igh 01/31/2009	CUMULATIVE FIL	
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	PROJECTED	ACTUAL.	PROJECTED
CASH BEGINNING OF MONTH					\$3,028,559	\$2,291,643	\$5,914,445	\$6,134,160
RECEIPTS							NAME OF TAXABLE PARTY.	
CASH SALES ACCOUNTS RECEIVABLE LOANS AND ADVANCES	N/A				916,000	1,200,000	20,518,754	23,509,22
SALE OF ASSETS OTHER (ATTACH LIST) FRANSFERS (FROM DIP ACCTS)					36,452	25,000	2,476,425	301,17
TOTAL RECEIPTS					\$952,452	\$1,225,000	\$22,995,179	\$23,810,407
DISBURSEMENTS								
NET PAYROLL			- W.C. (-)		227,948	354,350	5.764.837	8,633,55
PAYROLL TAXES					126,905	54,522	2,805,927	1,099,01
SALES, USE, & OTHER TAXES					10,484	7,500	65,503	120,00
INVENTORY PURCHASES					4,727	12,000	522,457	733,38
					48,533	38,744	862,983	789,78
SECURED/ RENTAL/ LEASES					62.125	156,730	1,642,245	2,505,67
INSURANCE					130,133	131,624	4,156,332	2,605,57
ADMINISTRATIVE & SELLING					63,747	130,000	1,255,871	2,592,00
NON-BANKRUPTCY PROFESSIONAL	FEES				7.757.5090		992,953	552,79
OTHER (ATTACH LIST)					20,298	30,000	992,933	332,19
OWNER DRAW *					0			
TRANSFERS (TO DIP ACCTS)								
FUNDING OF SUBSIDIARIES					265,786	260,073	5,697,844	4,505,19
PROFESSIONAL FEES					34,013	235,000	2,107,236	3,670,25
U.S. TRUSTEE QUARTERLY FEES					10,725		59,850	31,25
COURT COSTS	0					A TRANSPORTATION OF THE PROPERTY OF THE PROPER		
TOTAL DISBURSEMENTS			-	and the same	\$1,005,424	\$1,410,543	\$25,934,037	\$27,838,467
NET CASH FLOW					\$(52,972)	\$(185,543)	\$(2,938,858)	\$(4,028,060
(RECEIPTS LESS DISBURSEMENTS)		H Ref V	THE REAL PROPERTY.		A TANK BUT A STATE OF THE PARTY	AND DESCRIPTION OF THE PARTY OF		
CASH - END OF MONTH	(SEE BANK	ACCOUNTS	LIST)		\$2,975,587	\$2,106,100	\$2,975,587	\$2,106,100

^{*} 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	\$1,005,424
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$ in the second second
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$ 1,005,424

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

	01/01/2009 through 01/31/2009	CUMULATIVE FILING TO DATE
Other Receipts		
Interest	\$3,058	\$213,671
Sale Of Asset		509,500.00
China Investment - Royalty from Japan		802,643.65
Employee Reimbursement & Refunds	106	30,756.97
Restricted Cash - Novell SVRx		644,335.09
Tax Refund		2,948,48
Cobra Refund	2,727.52	22,995.86
Refund from Vendor		104,501.40
FX	30,560.15	145,065.54
Total	\$36,452	\$2,476,418
Other Disbursements		
Novell SVRx Fee	14,506.18	460,962
Leasehold Improvement		22,917
Security Deposit		225,000
Refund		
Bank Fees	5,791.54	51,506
FX		232,568
Total	\$20,298	\$992,953

FORM MOR-1 (CONT'D)

(04/07)

Debtor

Case No. 07-11338 (KG)

Reporting Period: as of 01/31/09

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			100.00				*2.	
							The state of	ten make the
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 attes	tation let	ter		
CHECKS OUTSTANDING								
OTHER								

March 13, 2009

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: 3/13/2009

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

Ken Nielsen

Chief Financial Officer

In re SCO Operations, Inc.
Debtor

		Amount		5	Check	Amount Paid	it Paid	Amount Applied	palled
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees Ext	Expenses
Tanner	As of 9/25/07			601595	10/19/07	89,100			
Jackson Hole Advisors	10/1/07 to 10/31/07			601588	10/19/07	2,650			
Madsen	As of 9/24/07			065109	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	000'06			
Berger Singerman	As of 9/30			601710	11/26/07	54,791			
Berger Singerman	As of 9/30			099109	11/9/07		2,990		
Kevin McBride	9/15/07 to 9/30/07		ec J	015131	11/5/07	3,860			
Epiq	September, 2007			918109	12/21/07	6,293			
Berger Singerman	October, 2007			800000	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	949			
Madson & Austin	November, 2007			000000	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	196'81	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			206109	1/18/2008		550		
Donohue Advisory Assoc	Oct - Dec 2007			40008	1/25/08	26,378			
Epiq	November, 2007			898109	20/9/8	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	2,697		
Jackson Hole Advisors	March 2008			400094	2/12/08	2,650			
Kevin McBride	December, 2007			15134	2/2/08	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	091		
Pachulski	0-Jan			40050	2/15/08	113,633	10,685		
Mesiron	Sept 14 - Nov 07			40041	2/5/08	359.911	48.702		

In re SCO Operations, Inc.
Debtor

		Amount		Check	×	Amount Paid	it Paid	Amount	Amount Applied
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees	Expenses
Epiq	February 2008			40147	3/20/08	2,961	405		
Mesirow	December 2007			40099	3/1/08	18,436			
Mesirow	Sept to Dec 2007			40155	3/20/08	41,276	48,702		
Jackson Hole Advisors	March 2008			40094	3/1/08	2,650			
Tanner	January 2008			40103	3/1/08	151,785	437		
Tanner	Oct to Dec 2007			40142	3/17/08	520	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	3/1/08	280			
Dorsey & Whitney LLP	Nov to Dec 2007			40163	3/25/08	30,927			
Dorsey & Whitney LLP	November 2007			15139	3/25/08	360			
J Harrison Colter	December 2007			40182	4/7/08	100			
Tanner & Co.	February 2008			40195	4/7/08	4,480	263		
Tanner & Co.	February 2008			602020	4/15/08	21,815	1,221		
Bowne of Dallas	March 2008			602024	4/18/08	1,305			
Berger Singerman	January 2008			Wire	4/2/08	40,429	1,907		
Kevin McBride	February 2008			15140	4/8/08	20,000			
Jackson Hole Advisors	March 2008			10602036	4/18/08	2,650			
Berger Singerman	February-08			40246	2/16/08	195,176	1,154		
Berger Singerman	March-08			40246	2/16/08	89,912	1,118		
Pachulski	September, 2007			40234	2/6/08	5,997			
Pachulski	November, 2007			40234	2/9/08	10,024			
Pachulski	October, 2007			40234	80/6/9	13,268			
Pachulski	December, 2007			40234	80/6/9	3,472			
Pachulski	January, 2008			40234	2/9/08	13,260	3,260		
Pachulski	February, 2008			40234	2/6/08	20,807	3,660		
Mesirow	January - February, 2008	8003		40215	5/2/08	31,278			
Tanner & Co	January, 2008			40225	80/9/5	22,753	283		
Tanner & Co	April, 2008			602119	2/30/08	6,920	10		
Broadridge	April, 2008			602109	2/30/08	13,552			
Bowne of Dalles	Sep, 2007 & Feb, 2008	80		40205	2/2/08	5,005			
Bowne of Dalles	March, 2008			602108	2/30/08	3,240			
Kevin McBride	March, 2008			15144	2/8/08	25,000			
Madeon & Austin	January, 2008			N040232	2/6/68	3,066	653		

In re SCO Operations, Inc.
Debtor

Case No. <u>07-11338 (KG)</u> Reporting Period: as of 01/31/09

	The Control of the Co	Amount		Check	ck	Amount Paid	t Paid	Amount	Amount Applied
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees	Expenses
Madson & Austin	February, 2008			10602086	2/16/08	2,064	621		
J. Harrison Coulter	March, 2008			40209	5/2/08	140			
Dorsey & Whitney, LLP	February, 2008			602105	5/23/08	43,121	797		
Deloitte Management	May 2008			40285	6/23/08	4,400			
Dorsey & Whitney	March 2008			40260	80/9/9	17,355	968		
Dorsey & Whitney	January 2008			40313	6/27/08	21,182	184		
J. Harrison Coulter	April 2008			40256	80/9/9	340			
Jackson Hole Advisors	May 2008			40263	80/9/9	2,650			
Madsen & Austin	March to May 2008			40287	6/23/08	5,525	166		
Tanner & Co	January to March 08			40324	6/27/08	29,677	2,204		
Thakker & Thakker	January 2008			Wire	80/2/9	875			
Pachulski Stang Ziehl	March 2008			40319	80/22/98	3,911			
Pachulski Stang Ziehl	February 2008			40319	6/27/08	5,202			
Pachulski Stang Ziehl	January 2008			40319	6/27/08	3,315			
EPIQ Bankruptcy Solutions	May 2008			40314	6/27/08	9,035			
EPIQ Bankruptcy Solutions	March 2008			40262	80/9/9	33,661			
Berger Singerman PA	January 2008			40308	6/27/08	48,794			
Berger Singerman PA	February 2008			40308	6/27/08	10,107			
Berger Singerman PA	April 2008			40331	2/10/08	35,165	1,291		
Berger Singerman PA	May 2008			40366	2/18/08	13,172	137		
EPIQ Bankruptcy Solutions	May 2008			40368	2/18/08	2,539	422		
Dorsey & Whitney, LLP	January to March 08			40341	7/10/08	16,750	92		
J Harrison Colter	May 2008			40336	2/10/08	08			
Kevin McBride	April 2008			15155	2/1/08	20,000			
Kevin McBride	May 2008			15156	80/6/L	20,000			
Madson & Austin	June to July 2008			40370	7/18/08	7,488			
Tanner & Co	May 2008			40352	2/10/08	13,378	326		
KEVIN MCBRIDE	June 2008			015164	80/8/8	20,000			
MADSON & AUSTIN	January 2008			030015	80/8/8	925			
MADSON & AUSTIN	June to July 2008			040447	8/12/08	2,480	83		
TANNER & CO	June 2008			040437	80/8/8	28,870	514		
EPIQ BANKRUPTCY SOLUTI	June 2008			040486	8/53/08	1,269	504		
MESIROW FINANCIAL CONS	Dec 2007 to Feb 2008	8		040410	8/1/08	20,653			
MESIROW FINANCIAL CONS	March 2008			040467	8/22/08	34,466			
DORSEY & WHITNEY LLP	Mar to May 2008			015167	80/8/8	3,050	1,097		

In re SCO Operations, Inc.
Debtor

THE REAL PROPERTY.		Amount	STATE OF THE PERSON NAMED IN	Check	ck	Amount Paid	it Paid	Amount	Amount Applied
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees	Expenses
MERRILL COMMUNICATIONS	Oct 24,2007 to Apr 26, 2008	26, 2008		040400	8/53/08	7,500			
	April 2008			040411	8/1/08	503			
EPIO BANKRUPTCY SOLUTI	July 2008			40529	9/12/08	1,623	405	7	
MESIROW FINANCIAL CONS	April 2008			40513	80/5/6	24,939			
Г	May 2008			40533	9/17/08	14,920			
Г	August 2008			15161	80/8/6	20,000			
LVEY	March to April 2008			40551	80/61/6	339			
	July 2008			40518	80/5/6	11,560	59		
	April to May 2008			15163	80/2/6	14,060	6,374		
GERMAN PA	July to Aug 2008			602170	10/17/08	16,218	295		
	August 2008			15170	10/10/08	20,000			
	May to July 2008			602159	10/10/08	29,530			
ON DOCUMEN	April to May 2008			15169	10/28/08		6,802		
BERGER SINGERMAN	March 2008			40607	11/3/08	22,478			
BERGER SINGERMAN	June 2008			50222	11/21/08	52,371	2,195		
EPIO BANKRUPTCY SOLUTION August 2008	August 2008			40635	11/10/08	106	404		
EPIO BANKRUPTCY SOLUTION September 2008	September 2008			40683	11/21/08	815	478		
MESIROW FINANCIAL CONS	March 2008			40685	11/21/08	2,000			
PACHULSKI STANG ZIEHL	March 2008			40686	11/21/08	15,644	2,923		
TANNER & CO	August to Sept 08			40625	11/3/08	25,586	492		
DORSEY & WHITNEY	April to May 2008			40616	11/3/08	13,191	098		
DORSEY & WHITNEY	April to May 2008			40655	11/14/08	3,298			
KEVIN MCBRIDE	September 2008			15174	11/11/08	20,000			
MADSON & AUSTIN	September 2008			40621	11/3/08	2,500	120		
MADSON & AUSTIN	September 2008			40662	11/14/08	855			
MADSON & AUSTIN	October			40705	11/26/08	828			
BERGER SINGERMAN	June 08			40719	12/5/08	13,093			
BERGER SINGERMAN	Sept 08			40745	12/12/08	15,000			
BERGER SINGERMAN	Sept 08			10792	12/23/08	12,387	331		
EPIQ BANKRUPTCY SOLUTION Oct 08	Oct 08			40753	12/12/08	6,042	1,231		
PACHULSKI STANG ZIEHL	Apr, June 08			40733	12/5/08	17,755	2,536		
	May 08			40760	12/12/08	6,533	2,725		
DORSEY & WHITNEY	Sept, Oct 07			40725	12/5/08	25,000			
DORSEY & WHITNEY	Sept, Oct 07			40752	12/12/08	8,809	10		
DOBOTY & WITHING	Nov Dec 07 Inn Inly 08	1v 08		40798	12/23/08	13.057	24		

In re SCO Operations, Inc.

	The Particular State of the Pa	Amount	THE RESERVE	Check	Sk.	Amount Paid	t Paid	Amount	Amount Applied
Payee	Period Covered	Approved	Payor	Number	Date	Fees	Expenses	Fees	Expenses
TANNER & CO	Oct 08			40736	12/5/08	18,783	777		
MESIROW	Mar 08			40758	12/12/08	3,617			
BERGER SINGERMAN	Oct 08			40844	1/9/09	8,436	356		
BERGER SINGERMAN	Nov 08			40875	1/23/09	8,030	219		
EPIO BANKRUPTCY	Nov 8			40817	60/6/1	4,784	755		
MESIROW	April 08			40886	1/23/09	1,000			
PACHULSKI STANG ZIEHL	July 08			40825	1/9/09	3,586	552		
PACHULSKI STANG ZIEHL	Aug 08			40889	1/23/09	4,880	1,414		
TANNER & CO	Nov 08			40833	60/6/1	9,711	78		
DORSEY & WHITNEY	Aug to Sept 08			40816	60/6/1	4,782	13		
DORSEY & WHITNEY	Aug to Sept 08			40879	1/23/09	5,709	81		
KEVIN MCBRIDE	Oct 08			15177	1/1/09	20,000			
KEVIN MCBRIDE	Nov 08			15178	1/9/09	20,000			
THAKKER & THAKKER	Sept to Nov 08			40834	60/6/1	261			
VERDICT SYSTEMS	Feb 08			15176	60/1/1	265			
MADSON & AUSTIN	Sept 08			040885	1/23/09	2,518			
SUBTOTAL						\$3,155,490	\$207,616		

FORM MOR-1b (04/07)

SCO OPERATIONS BANK ACCOUNTS

Action House Steel Author House Sheet Author House Sheet Author House Sheet FSC West Boo North 462 West Boo North 463 West Boo North 462 West Boo North 463 West Boo North 463 West Boo North 463 West Boo North 464 West Boo North 465 West Boo	BANK	ADDRESS	ADDRESS 2	ÇLI	STATE	ZIP	COUNTRY	ACCOUNT NAME	ACCOUNT TYPE	ACCOUNT #	Balances
Achitord House Por Bos Stift Trans Por	١.	Ashford House	PO Box 518, Tara Street		Dublin 2		Ireland	SCO Operations Inc.	OSD	61348635	65,707
Activate House Sincer Activate House Activate H			PO Box 518, Tara								
SCO Operations in Cash Scoto Operations in C	m	Ashtord House	Street PO Box 518, Tara		Dublin 2		Ireland	SCO Operations Inc.	GBP	61348981	26,706
FSC beachesin		Ashlord House	tee.		Dublin 2		Ireland	SCO Operations Inc.	EUR	61356067	198,058
462 West Boo Neuth 11 64627 5CO Operations in CEDIT CAPID 011025833 100258333 100258333 100258333 100258333 10025833 10025833 1002		IFSC Branch	Excise Walk	Clarion Quay	Dublin 1		Ireland	SCO Operations Inc.	EUR	08907188	33,302
450 West 800 North Orem UT 84057 SCO Operations inc. OPERATING OPTIOSB48 OPTIOSB49 O	nos Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	CREDIT CARD	071026363	0
45 West 800 North	os Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	LOCKBOX	071026348	0
452 Was 600 North	ins Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	OPERATING	071026355	0
452 West 800 North	yns Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	PAYROLL	071026371	(3,236)
462 West 800 North	one Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	SWEEP	082500026	621,482
462 West 800 North	one Bank	462 West 800 North		Oram	5	84057		SCO Operations Inc.	MONEY MARKET	071520449	0
462 West 800 North Oren UT 84057 SOO Operations Inc. INVESTMENT 071829947 462 West 800 North Oren UT 84057 SOO Operations Inc. Investment 12821708 299 S. Main Street 5th Floor SLC UT 84111 SOO Operations Inc. Investment 12821708 Total Cash In SCO Operation Successions Inc. Investment 12821708 Total Cash In SCO Operation Cash In SCO Operation Succession Succ	ons Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	NEW OPERATING	071039952	255,555
He2 West 800 North									NEW MONEY		
462 West 800 North	ons Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	MARKET	071528947	290,283
1282.1708 Sh. Main Street Sh. Ploor St.C. UIT 84111 SCO Operations Inc. Investment 1282.1708 Total Cash before Restricted Uncleaned Disbursements Festicided Cash - Novel Restricted Total after restricted Cash - Novel Restr	ons Bank	462 West 800 North		Orem	5	84057		SCO Operations Inc.	NEW CREDIT CARD	071039960	1,485
Total Cash before Restricted Uncleared Disbursaments Total Cash In SCO Ope 8S Restricted Cash Novell Total after restricted Consolidation FX Adjustment	elis Fargo Brokera, svices		5th Floor	SLC	5		84111	SCO Operations Inc.	investment	12821708	1,500,628
And 100 No-100 0 100 100 100 100 100 100 100 100 1	tin American Cash fty Cash										300
103 75-320 13-99									-	otal Cash before Restricted	3,002,985
NAME OF THE PARTY										Uncleared Disbursements	(27,398)
N. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.										otal Cash in SCO One BS	2 975 587 Ties to MOR 1
									1	Restricted Cash Novell SVRx Total after restricted	(147,390) 2,828,197
									δ	onsolidation FX Adjustment	(19,173)

FOREIGN SUBSIDIARY BANK ACCOUNTS

63,142,25	30,319	77,145	0		23,258,77	396,08	613100000000000000000000000000000000000	8,314,62	3.77.77.77.77	2,138,879.94	7 27 7 7 7 7	272,373.51	8	2000	528.67	2,614,359		(2,032,874)	(142,712)	438,772.36	3,247,797	4,231
00360040	30588-60001-72803130102	3906773			36474011, 24325010	8012492		257210	827-355-555-55-55-55-55-55-55-55-55-55-55-5	2003094	000000000	3221270	200.000	20000		Total Foreign Subsidiary	Restricted Cash - Novell	SVRx	Other Restricted	Net Foreign	Total Cash	INC FX Adjustment for Japan
GBP	EUR	EUR	CAD		N. H.	, JPY	HOWER	λd,	1124000	JPY		Ydr	20					In Japan Sub - 2325	In Japan Sub			
SCO Software (UK) Ltd.	The SCO Group Sarl	The SCO Group GMBH		SCO Software (India) Pvt	Ltd.	Current Account		Current Account	CONTRACTOR STORY	Ordinary Deposit	TOTAL SOLD STATE OF S	Ordinary Deposit	The Parent Assessed	Illue Debosit Account	Int'l Petty Cash							
United Kingdom	9 France	Germany			India																	
WD1 1RG					110 001																	
Herts	75315 Paris Cedex																					
Watford	Haussmann	53244 Bad Homburg			16 Barakhamba Rd. New Delhi											0						
81/89 St Alban's Road	45 Boulevard	Postfach 24			DCM Building	IkejiriOhashi Sub-Branch		ShibuyaEkimae Branch		ShibuyaEkimae Branch		ShibuyaEkimae Branch		Shibuyaekimae Branch								
Allied Irish Bank (GB)		Deutsche Bank	Royal Bank of Canada		Bank of America	Mizuho Bank, Ltd	Sumitomo Mitsui	ion		IO		6		Banking Corporation								

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.

REVENUES	01/01/2009 through 01/31/2009	Cumulative Filing to Date
Gross Revenues	\$1,475,827	\$20,922,799
Less: Returns and Allowances	2,377	140,082
Net Revenue	\$1,473,451	\$20,782,718
COST OF GOODS SOLD		
Beginning Inventory	\$144,539	\$160,178
Add: Purchases	2,707	94,102
Add: Cost of Labor	207,087	1,754,820
Add: Other Costs (attach schedule)	233,773	5,247,209
Less: Ending Inventory	141,661	141,661
Cost of Goods Sold	446,446	7,118,534
Gross Profit	\$1,027,004	\$13,664,184
OPERATING EXPENSES		
Advertising	\$33,208	\$414,582
Auto and Truck Expense		
Bad Debts	(55,902)	77,583
Contributions	- Annual Control of the Control of t	XXX
Employee Benefits Programs	78,033	1,949,832
Insider Compensation*	· · · · · · · · · · · · · · · · · · ·	2 2
Insurance	35,981	808,355
Management Fees/Bonuses	91000000000000000000000000000000000000	37
Office Expense	69,014	1,164,026
Pension & Profit-Sharing Plans	×	14
Professional Fees (Non-Bankruptcy)(1)	71,974	1,025,296
Repairs and Maintenance	=	71,948
Rent and Lease Expense	58,691	797,737
Salaries/Commissions/Fees	619,484	9,815,225
Supplies	(2,242)	37,392
Taxes - Payroll	(2,212)	-
Taxes - Real Estate	271	11,313
Taxes - Other	\$1\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exititin{\text{\$\text{\$\}\$\text{\$\text{\$\text{\$\text{\$\tex	(58,046)
Travel and Entertainment	11.804	544.605
Utilities	9.257	134,594
	NAME OF THE PARTY	
Other ⁽²⁾ (attach schedule)	(394,642)	(3,742,829)
Total Operating Expenses Before Depreciation	534,931	13,051,613
Depreciation/Depletion/Amortization		208,243
Net Profit (Loss) Before Other Income & Expenses	\$492,073	\$404,328
OTHER INCOME AND EXPENSES		#41 eng 2011
Other Income (Loss) (attach schedule)	\$(219)	\$(1,005,381)
Other Expense (attach schedule)	492,338	1,258,116
Intercompany Transfers	505,299	6,337,822
Net Profit (Loss) Before Reorganization Items REORGANIZATION ITEMS	\$(505,782)	\$(8,196,991)
Professional Fees ⁽¹⁾	\$195,543	\$2,795,206
U. S. Trustee Quarterly Fees ⁽³⁾	₩	12
Interest Earned on Accumulated Cash from Chapter 11	3,058	99,285
Gain (Loss) from Sale of Equipment	-	(52,452
Other Reorganization Expenses (attach schedule)	·	
Total Reorganization Expenses (attach schedule)		
Income Taxes	39.725	125,330
	\$(744,109)	\$(11,070,694)
Net Profit (Loss)	3(744,109)	\$6,070,11)6

⁽¹⁾ Reclassification of September Accrued Professional Fees associated with the Bankruptcy that have been reclassed 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.

^{*&}quot;Insider" is defined in 11 U.S.C. Section 101(31).

STATEMENT OF OPERATIONS - continuation sheet

BREAKDOWN OF "OTHER" CATEGORY	01/01/2009 through 01/31/2009	Cumulative Filing to Date
Other Costs of Goods Sold		
Cost Overhead	43,024	\$343,639
Cost Royalty	46,254	3,081,609
Cost Technology	(6,946)	156,098
Cost Other	151,441	1,665,862
TOTAL OTHER COST OF GOODS SOLD	\$233,773	\$5,247,209
Other Operational Expenses		
Cost of Goods Sold Reclassification(1)	\$(394,642)	\$(3,742,828)
Other Income and Expenses		DESCRIPTION OF THE PARTY OF THE
Foreign Exchange Gain (Loss)	57,968	\$(35,460)
Interest Income/Expense	(58,187)	(969,919)
TOTAL OTHER INCOME (LOSS)	\$(219)	\$(1,005,381)
Other Expenses		
Miscellaneous Financial Costs	s	\$3,100
Foreign Exchange Loss	12	2,913
Bank Charges	(5,945)	20,836
Equity in Affiliates	181,085	1,483,701
Impairment of Assets) -	253,437
Miscellaneous Exp/Inc (SCO Japan Interco Reclass Req'd)	317,198	(505,869)
TOTAL OTHER EXPENSES	\$492,338	\$1,258,116
Other Reorganization Expenses		

⁽¹⁾ Adjustment to allocate departmental expenses, including services, manufacturing and the 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)

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BALANCE SHEET

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

CURRENT ASSETS	ASSETS	BOOK VALUE AT January 31, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Restricted Cash and Cash Equivalents (see continuation sheet)	CURRENT ASSETS		
Accounts Receivable (Net) 2,226,497 3,095 Inventories 141,661 166 Prepaid Espenses 369,734 1,252 Professional Retainers 369,734 1,252 Professional Retainers 1,516,276 2,431 DOTAL CURRENT ASSETS \$7,229,754 \$13,122 KEOPLER Y A NO ROLLIMINENT 38,222 35,222 Machinery and Equipment 3,185,723 3,424 Lass-bold Improvements 65,582 55 Vehicles 27,655 27 Less Accoundated Depreciation 3,849,010 3,63 TOTAL PROFERST & EQUIPMENT \$ \$5,20 Less Accoundated Depreciation \$ \$5,20 TOTAL PROFERST & EQUIPMENT \$ \$3,33 Other Assets \$2,04 \$3,33 Other Assets \$2,204,4803 \$2,04 TOTAL ASSETS \$9,274,557 \$15,491 LABILITIES AND OWNER EQUITY January 31, 2009 \$15,491 LABILITIES NOT SUBJECT TO COMPROMISE (Posperidion) \$6,288,80 \$6	Unrestricted Cash and Equivalents	\$1,327,569	\$4,023,589
Note Receivable	Restricted Cash and Cash Equivalents (see continuation sheet)	1,648,018	1,890,856
Marchanis 141,661 166 167		2,226,497	3,092,548
Prepaid Expenses 360,734 1.327 Professional Retainers 1.51 Other Current Assets (attach schedule) 2.23 Other Current Assets (attach schedule) 3.151,275 RETAIL CURRENT/ASSETS \$7.239,754 STAPL CURRENT/ASSETS \$7.239,754 STAPL Protent and Improvements Starl Property and Equipment Machinery and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property and Equipment Starl Property & Equipment			
Volces (Samel Retainers) 4 Office Current Assets (attach schedule) 1,516,276 2,433 OFFIA, LOURRENT ASSETS 37,229,754 \$13,127 ROPEREYT AND EQUIPMENT 37,229,754 \$13,127 Real Property and Improvements 3,185,723 3,424 Acabishing and Equipment 3,185,723 3,425 Cachbold Improvements 63,5682 500 Cebicles 27,605 2 Cachbold Improvements 3,489,010 3,635 Cebicles 37,605 2 Cachbold Improvements 3,489,010 3,635 Collection 3,489,010 3,635 Collection 3,489,010 3,635 Collection 3,244,483 2,642 Collection 2,244,803 2,644 COTAL ASSETS \$2,244,803 2,644 COTAL ASSETS \$2,244,803 2,644 COTAL ASSETS \$2,244,803 3,644 COTAL ASSETS \$2,244,803 3,644 COTAL ASSETS \$2,244,803 3,644			160,178
Other Curen Assets (attach schedule) 1,516,276 2,43 PROPERTY ASSETS \$7,29,754 \$13,127 RePoperty and Equipment - - Machinery and Equipment 3,185,723 3,424 .easehold Ingrovements 63,582 50 Vehicles 27,055 22 .ess. Accumulated Depreciation 3,349,010 3,63 .ess. Accumulated Depreciation \$3,490,010 3,63 .ess. Accumulated Depreciation \$2,04 3 .oss. Accumulated Depreciation \$3,490,010 3,63 .oss. Accumulated Depreciation \$3,490,010 3,63 .oss. Accumulated Depreciation \$3,204 3,204 OTAL ASSETS \$2,044,803 \$2,04 OTAL ASSETS \$9,274,557 \$15,490 COTAL ASSETS \$9,000 \$2 LABILITIES AND OWNER EQUITY January 31, 2009 \$800 VALUE AT LABILITIES SO ST \$2,000 \$6,000 \$8,000 \$6,000 Kent Lease- Building/Equipment \$1,000 \$6,000 \$6,000 \$6,000 \$6,000 <td></td> <td>369,734</td> <td>1,527,293</td>		369,734	1,527,293
### PROPERTY AND EQUIPMENT ### Real Property and Improvements ### REAL PROPERTY & \$2,000 \$3			
RePRIVERY NO EQUIPMENT Machinery and Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Machinery and Squipment Machinery (Stage 19, 19, 19, 19, 19, 19, 19, 19, 19, 19,	5 3 1 2 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1		2,433,409
Real Property and Improvements	A 1 - A 1 -	\$7,229,754	\$13,127,873
Machinery and Equipment 1,185,725 3,424,228,238,238,238,238,238,238,238,238,238			
Sample S			
March Marc		70000000	The second secon
Vehicles 27,605 3,349,010 3,353,207,12 Feb. (19,100) 3,353,207,12 Feb. (19,100) 3,353,207,12 Feb. (19,100) 3,353,207,12 Feb. (19,100) 3,353,207,207,207,207,207,207,207,207,207,207			3,420,803
Secume Content Conte			507,934
S			27,605
DTHER ASSETS			3,635,938
Lans to Insiders		\$ -	\$320,404
Other Assets (attach schedule) 2,044,803 2,044 TOTAL ASSETS \$2,044,803 \$2,044 TOTAL ASSETS \$9,274,557 \$15,492 LIABILITIES AND OWNER EQUITY BOOK VALUE AT BOOK VALUE ON PETITION I. LIABILITIES AND OWNER EQUITY January 31, 2009 SEPTEMBER 14. CACCOUNTS PAYABLE ACCOUNTS PAYABLE ACCOUNTS PAYABLE (refer to FORM MOR.4) 628,880 69.99 ACCOUNTS PAYABLE 10,131 54.99 Vages Payable 10,131 54.99 Vages Payable 10,131 54.99 SECULED DEJ Adequate Protection Payments 1,221 15.95 Enter Post Judieng-Toujuipment 1,221 15.95 2,222 3,289 2,222 3,289 2,222 3,289 2,222 3,289 2,222 3,289 2,222 3,289 2,222			
TOTAL OTHER ASSETS \$2,044,803 \$2,044 TOTAL ASSETS \$9,274,557 \$15,492 TOTAL ASSETS \$9,274,557 \$15,492 TOTAL ASSETS \$9,274,557 \$15,492 TOTAL LASSETS \$9,274,557 \$15,492 TOTAL LASSETS \$9,274,557 \$15,492 TOTAL LASSETS \$1,2009 \$1,4009 \$1,			2.044.002
TOTAL ASSETS \$9,274,557 \$15,492			2,044,803
LIABILITIES AND OWNER EQUITY January 31, 2009 SEPTEMBER 14,	TOTAL OTHER ASSETS	\$2,044,803	\$2,044,803
LIABILITIES AND OWNER EQUITY January 31, 2009 SEPTEMBER 14, 21811 ITABILITIES AND OWNER EQUITY Compressions	TOTAL ASSETS	\$9,274,557	\$15,493,080
LIABILITIES AND OWNER EQUITY January 31, 2009 SEPTEMBER 14,	The state of the second of the	BOOK VALUE AT	BOOK VALUE ON PETITION DATE
Accounts Payable	LIABILITIES AND OWNED FOUTTY		
Taxes Payable (refer to FORM MOR-4)	LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Wages Payable 701.131 548 Notes Payable - - Rent / Leases - Building/Equipment - - Secured Debt / Adequate Protection Payments - - Professional Fees 17,221 15. Amounts Due to Insiders* - - Other Postpetition Liabilities (attach schedule) 3,099,232 3,886 TOTAL POSTPETITION LIABILITIES \$5,333,257 \$5,28 LABILITIES SUBJECT TO COMPROMISE (Pre-Petition) - - Secured Debt - - Priority Debt - - Unsecured Debt - - TOTAL PRE-PETITION LIABILITIES \$1,956 \$1,956 TOTAL PRE-PETITION LIABILITIES \$1,956 \$1,956 TOTAL LABILITIES \$12,309,532 \$7,237 QWNER EQUITY 20,300,532 \$7,237 Capital Stock 21,899 2 Additional Paid-In Capital 263,236,059 260,877 Partners' Capital Account - - Owner' Equity Account			8,259
Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees 17,221 15: Amounts Due to Insiders* Other Postpetition Liabilities (attach schedule) 3,099,232 3,886 TOTAL POSTPETITION LIABILITIES \$1,099,232 3,886 TOTAL POSTPETITION LIABILITIES \$5,333,257 \$5,288 LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition) Secured Debt - Priority Debt Unsecured Debt 6,976,275 1,956 TOTAL PRE-PETITION LIABILITIES \$1,956 TOTAL LIABILITIES \$1,095,032 \$7,236 TOTAL LIABILITIES \$1,095,032 \$1,095,032 \$1,095 TOTAL LIABILITIES \$1,095,032 \$1,095 TOTAL LIABILITIES \$1,095			697,681
Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments 17,221 15.7		701,131	541,776
Secured Debt / Adequate Protection Payments 17,221 15.		*	
Professional Fees 17,221 15.5 Amounts Due to Insiders* - - Other Postpetition Liabilities (attach schedule) 3,099,232 3,880 TOTAL POSTPETITION LIABILITIES \$5,333,257 \$5,28 LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition) - - Secured Debt - - Priority Debt - - Unsecured Debt 6,976,275 1,950 TOTAL PRE-PETITION LIABILITIES \$12,309,532 \$7,233 OWNER EQUITY 20,1899 2 Capital Stock 21,899 2 Additional Paid-In Capital 263,236,059 260,875 Partners' Capital Account - - Owner's Equity Account - - Retained Earnings - Pre-Petition ¹² (255,175,576) (253,444 Retained Earnings - Postpetition ²⁰ (11,070,694) 4 Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Distributions) (Deaws) (attach schedule) - -		a a	8
Amounts Due to Insiders* Other Postpetition Liabilities (attach schedule) Other Postpetition Liabilities (attach schedule) Other Postpetition Liabilities S5,333,257 S5,28 ILABILITIES SUBJECT TO COMPROMISE (Pre-Petition) Secured Debt Priority Debt Unsecured Debt 1 FOTAL PRE-PETITION LIABILITIES S6,976,275 S1,956 TOTAL PRE-PETITION LIABILITIES S12,309,532 S7,233 OWNER EQUITY Capital Stock S12,309,532 S7,233 OWNER EQUITY Capital Stock S12,899 S2 Additional Paid-In Capital Partners' Capital Account Owner's Equity Account Cowner's Equity Account Retained Earnings - Pre-Petition ²³ Retained Earnings - Pre-Petition ²³ Retained Earnings - Pre-Petition ²³ Retained Earnings - Postpetition ²³ Retained Earnings - Postpetition ²³ Retained Earnings - Postpetition (255,175,576) Retained Earnings - Postpetition (255,175,5		and the second	153.165
Other Postpetition Liabilities (attach schedule) 3,099,232 3,886 TOTAL POSTPETITION LIABILITIES \$5,333,257 \$5,28 LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition) - Secured Debt - - Priority Debt - - Unsecured Debt 6,976,275 1,956 TOTAL PRE-PETITION LIABILITIES \$12,309,532 \$7,23 OWNER EQUITY 20,309,532 \$7,23 Cowners Equity 2 23,236,059 26,87 Partners' Capital Account - - Owner's Equity Account - - Owner's Equity Account - - Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,44 Retained Earnings - Prespetition ⁽³⁾ (11,070,694) - Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule) - -		17,221	153,165
### St.28		*	2 222 221
Company Comp		\$10\$	3,880,821
Secured Debt		\$5,333,257	\$5,281,702
Priority Debt - 1,956 Unsecured Debt 6,976,275 1,956 TOTAL PRE-PETITION LIABILITIES \$6,976,275 \$1,956 TOTAL LIABILITIES \$12,309,532 \$7,233 OWNER EQUITY 2 2 Capital Stock 21,899 2 Additional Paid-In Capital 263,236,059 260,873 Partners' Capital Account - Owner's Equity Account - - Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,444 Retained Earnings - Postpetition ⁽²⁾ (11,070,694) (46,662) 809 Postpetition Contributions (Distributions) (Draws) (attach schedule) - - -			
Unsecured Debt 6,976,275 1,956 TOTAL PRE-PETITION LIABILITIES \$1,956 TOTAL LIABILITIES \$12,309,532 \$7,233 OWNER EQUITY Capital Stock 21,899 2 Additional Paid-In Capital 263,236,059 260,873 Partners' Capital Account - Owner's Equity Account - Retained Earnings - Pre-Petition 20 (255,175,576) (253,444 Retained Earnings - Postpetition 20 (11,070,694) Adjustments to Owner Equity (attach schedule) (46,662) 809 Postpetition Contributions (Distributions) (Draws) (attach schedule)			120
### TOTAL PRE-PETITION LIABILITIES \$1,950 ###################################		6 976 275	1,950,896
### TOTAL LIABILITIES \$12,309,532 \$7,23 ### OWNER EQUITY Capital Stock			\$1,950,896
OWNER EQUITY 21,899 2 Additional Paid-In Capital 263,236,059 260,873 Partners' Capital Account - Owner's Equity Account - Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,44-44) Retained Earnings - Postpetition ⁽²⁾ (11,070,694) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule) - - -	TOTAL PRE-PETITION LIABILITIES ***	\$6,976,275	\$1,930,896
OWNER EQUITY 21,899 2 Capital Stock 263,236,059 260,873 Additional Paid-In Capital 263,236,059 260,873 Partners' Capital Account - - Owner's Equity Account - - Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,444 Retained Earnings - Postpetition ⁽²⁾ (11,070,694) - Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule) - -	TOTAL LIABILITIES	\$12,309,532	\$7,232,598
Capital Stock 21,899 2 Additional Paid- In Capital 263,236,059 260,875 Partners' Capital Account - Owner's Equity Account - - Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,444 Retained Earnings - Postpetition ⁽²⁾ (11,070,694) - Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule) - -	200 - 100 -		
Additional Paid-In Capital 263,236,059 260,875 Partners' Capital Account - Comer's Equity Account (255,175,576) (253,444) Retained Earnings - Pre-Petition ⁽²⁾ (255,175,576) (253,444) Retained Earnings - Postpetition ⁽²⁾ (11,070,694) Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule)		21,899	21,783
Partners' Capital Account Owner's Equity Account Retained Earnings - Pre-Petition ⁽²⁾ (253,444 Retained Earnings - Postpetition ⁽²⁾ (11,070,694) Adjustments to Owner Equity (attach schedule) (46,662) (46,662) (11,070,694) Output (attach schedule) (11,070,694) (12,070,694) (13,070,694) (14,070,694) (14,070,694) (15,070,694) (16,662) (16,662)	B 大大学 1.17m		260,873,412
Owner's Equity Account Retained Earnings - Pre-Petition ⁽²⁾ Retained Earnings - Postpetition ⁽²⁾ Retained Earnings - Postpetition ⁽²⁾ Retained Earnings - Postpetition ⁽²⁾ Adjustments to Owner Equity (attach schedule) Postpetition Contributions (Distributions) (Draws) (attach schedule) (253,144 (11,070,694) (46,662) 809			
Retained Earnings - Pre-Petition ⁽²⁾ (253,444) Retained Earnings - Postpetition ⁽²⁾ (11,070,694) Adjustments to Owner Equity (attach schedule) (46,662) 809 Postpetition Contributions (Distributions) (Draws) (attach schedule)	2.0.0 (2.10	i i	(2)
Retained Earnings - Postpetition ⁽²⁾ (11,070,694) Adjustments to Owner Equity (attach schedule) (46,662) 80 Postpetition Contributions (Distributions) (Draws) (attach schedule)	1/22	(255 175 576)	(253,444,600)
Adjustments to Owner Equity (attach schedule) (46,662) 80' Postpetition Contributions (Distributions) (Draws) (attach schedule)	아이들 마음을 가면 가지 구입하는 것 같아요 하셨습니다.		
Postpetition Contributions (Distributions) (Draws) (attach schedule)			809,887
		(40,062)	809,887
NET OWNER EQUITY \$6,20		6/3 024 035	\$8,260,482
	NET OWNER EQUITY	\$(3,034,975)	\$6,260,482
TOTAL LIABILITIES AND OWNERS' EQUITY \$9,274,557 \$15,49	TOTAL LIABILITIES AND OWNERS' FOURTY	\$9,274,557	\$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.

[&]quot;Insider" is defined in 11 U.S.C. Section 101(31).

BALANCE SHEET - continuation sheet

	BOOK VALUE AT	BOOK VALUE ON PETITION DATI
ASSETS	January 31, 2009	SEPTEMBER 14, 200
Other Current Assets		
Accounts Receivable Credit Card Batch	\$11,994	\$18,583
Interest Income Receivable		6,182
Employee Travel Advance	721	14,250
Other Receivables	22,686	67,060
Deposits	232,075	97,836
Interdivision Transfers	(484,383)	
Intercompany Receivables - SCO Group	1,745,258	1,745,258
Intercompany Receivables - SCO India		127,598
Intercompany Receivables - SCO Japan	(11,353)	356,642
TOTAL OTHER CURRENT ASSETS	\$1,516,276	\$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
	BOOK VALUE AT	BOOK VALUE ON PETITION DATE
LIABILITIES AND OWNER EQUITY	January 31, 2009	SEPTEMBER 14, 200
Other Postpetition Liabilities	January 31, 2009	DEE 12.77021 1-19.000
	109,000	234,720
Accrued Co-op Advertising	109,000	125
E*Trade Cash Accrual	17.000	130,779
Accrued Expense - Research & Development	17,802	
Accrued Expense - Sales & Marketing	24,656	134,489
Accrued Expense - General & Administrative	35,020	10,500
Accrued Expense - General Legal	40,028	132,500
Accrued Expense - Chapter 11 Fees	•	
Accrued Expense - Escrow Legal	(55,736)	425,455
Accrued Expense - Other	38,198	45,26
Deferred Income - Services	671,935	1,223,830
Deferred Income -PS CONTRAT AC	16,551	9,27
Deferred Income-SES	190,834	341,883
Deferred Income-SES	3,058	72
Deferred Revenue	23,000	25,610
Deferred Customer Liability	482,653	482,65
Deferred Revenue @ DISTRIB	130,417	176,99
Royalties Payable	43,434	41,23
Accrued Royalties Payable	99,746	146,40
Royalties Payable to Novell	23,823	133,98
Intercompany Payables - UK	299,553	(20010)
Intercompany Payables - SCO Germany	298,643	
전문 제공하다 전문 프라마트를 위하게 해당하고 있다. 그 아니라 작은 스러워 등을 가입니다.	63,607	
Intercompany Payables - SCO France	11.446	
Intercompany Payables - SCO Canada	Company of the control of the contro	
Intercompany Payables - SCO India	463,364	194.40
Dilapidation Accrual	68,202	184,40
TOTAL OTHER POSTPETITION LIABILITIES	\$3,099,232	\$3,880,82
Adjustments to Owner Equity		The second secon
Warrants Outstanding		856,54
Dividends Declared	2,399,095	2,399,09
Treasury Stock	(2,445,757)	(2,445,75
TOTAL OTHER ADJUSTMENTS TO OWNER EQUITY	\$(46,662)	\$809,88

Debtor

Case No. <u>07-11338 (KG)</u> Reporting Period: as of 01/31/09

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.

Reduction	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal Withholding			THE RESERVE	A SUPPLIED OF STREET	Contract of the last	Carlotte and the same
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other:						
Total Federal Taxes						
State and Local		POPULATION AND ASSESSMENT	WANTED BALL	The state of the same of		Control of the last
Withholding						
Sales						
Excise						
Unemployment						
Real Property			See attest	ation lette	r	
Personal Property			II II TOO GOOD IN TOO SHOOT			
Other:						
Total State and Local						
Total Taxes						

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

- Secure of the second state of the second	Number of Days Past Due						THE REAL PROPERTY.			
		Current		0-30		31-60	61-90	Over 90		Total
Accounts Payable	\$	238,880	\$	119,881	\$	154,635	\$ 540	\$ 373,397	\$	886,794
Wages Payable		701,131		-				-		701,131
Taxes Payable		628,880		<u>=</u>		945	-	(2)		628,880
Rent/Leases-Building		4		*) * :	3.50			35
Rent/Leases-Equipment		2		2		3. 2 5	3=3	-		9
Secured Debt/Adequate Protection Payments		=		51		0 	-			15
Professional Fees		17,221		*		9940	-			17,221
Amounts Due to Insiders*		5		-		0.50				
Other: Other Postpetition Liabilities		3,099,232				300	(-	*		3,099,232
Total Postpetition Debts	\$	4,685,343	\$	119,881	\$	154,635	\$ 920	\$ 373,397	\$	5,333,257

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

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$1,652,055
+ Amounts billed during the period	1,463,581
- Amounts collected during the period	916,000
Total Accounts Receivable at the end of the reporting period	\$2,199,636
Accounts Receivable Aging	
0 - 30 days old	1,300,303
31 - 60 days old	273,778
61 - 90 days old	126,484
91+ days old	499,071
Accounts Receivable	2,199,636
Foreign Exchange Adjustment	0
Total Accounts Receivable	2,199,636
Receivables-Royalties	225,024
Other Receivables	4,181
Allowance for Sales Returns	(90,440)
Allowance for Doubtful Accounts	(111,904)
Accounts Receivable (Net)	\$2,226,497

DEBTOR QUESTIONNAIRE

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

March 13, 2009

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: 3/13/2009

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

Ken Nielsen

Chief Financial Officer