UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re SCO Operations, Inc.[1]
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

# 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.

| 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

Signature of Authorized Individual* — Date: 4/20/09

Printed Name of Authorized Individual — Title of Authorized Individual: CFO

[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.

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

# 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 | | | | 03/01/2009 through 03/31/2009 | | CUMULATIVE FILING TO DATE | |
|---|---|---|---|---|---|---|---|---|
| | OPER. | PAYROLL | TAX | OTHER | ACTUAL | PROJECTED | ACTUAL | PROJECTED |
| **CASH BEGINNING OF MONTH** | | | | | $2,436,636 | $1,920,556 | $5,914,445 | $6,134,160 |
| RECEIPTS | | | | | | | | |
| CASH SALES | | | | | | | | |
| ACCOUNTS RECEIVABLE | N/A | | | | 1,296,210 | 1,200,000 | 22,489,246 | 25,909,229 |
| LOANS AND ADVANCES | | | | | | | | |
| SALE OF ASSETS | | | | | | | | |
| OTHER (ATTACH LIST) | | | | | 15,663 | 25,000 | 2,517,702 | 351,178 |
| TRANSFERS (FROM DIP ACCTS) | | | | | | | | |
| **TOTAL RECEIPTS** | | | | | $1,311,873 | $1,225,000 | $25,006,948 | $26,260,407 |
| DISBURSEMENTS | | | | | | | | |
| NET PAYROLL | | | | | 266,331 | 354,350 | 6,269,249 | 9,342,250 |
| PAYROLL TAXES | | | | | 151,338 | 54,522 | 3,085,505 | 1,208,060 |
| SALES, USE, & OTHER TAXES | | | | | 340 | 7,500 | 67,674 | 135,000 |
| INVENTORY PURCHASES | | | | | 59,218 | 12,000 | 651,751 | 757,380 |
| SECURED/ RENTAL/ LEASES | | | | | 46,447 | 38,744 | 962,096 | 867,267 |
| INSURANCE | | | | | 382,502 | 156,730 | 2,086,264 | 2,819,132 |
| ADMINISTRATIVE & SELLING | | | | | 159,199 | 131,624 | 4,520,788 | 2,868,826 |
| NON-BANKRUPTCY PROFESSIONAL FEES | | | | | 69,260 | 130,000 | 1,476,570 | 2,852,000 |
| OTHER (ATTACH LIST) | | | | | 2,986 | 30,000 | 1,124,810 | 612,797 |
| OWNER DRAW * | | | | | 0 | | | |
| TRANSFERS (TO DIP ACCTS) | | | | | | | | |
| FUNDING OF SUBSIDIARIES | | | | | 186,258 | 260,073 | 6,004,328 | 5,025,341 |
| PROFESSIONAL FEES | | | | | 56,676 | 235,000 | 2,244,553 | 4,140,250 |
| U.S. TRUSTEE QUARTERLY FEES | | | | | | | 59,850 | 31,250 |
| COURT COSTS | | 0 | | | | | | |
| **TOTAL DISBURSEMENTS** | | | | | $1,380,555 | $1,410,543 | $28,553,438 | $30,659,554 |
| NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS) | | | | | $(68,682) | $(185,543) | $(3,546,490) | $(4,399,146) |
| **CASH - END OF MONTH** | (SEE BANK ACCOUNTS LIST) | | | | $2,367,954 | $1,735,013 | $2,367,955 | $1,735,013 |

* 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** | | $1,380,555 |
| 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** | $ | 1,380,555 |

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.

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## Other Receipts/Disbursements Attachment

| | 03/01/2009 through 03/31/2009 | CUMULATIVE FILING TO DATE |
|---|---|---|
| **Other Receipts** | | |
| Interest | | $215,673 |
| Sale Of Asset | | 509,500 |
| China Investment - Royalty from Japan | | 802,644 |
| Employee Reimbursement & Refunds | 683 | 31,440 |
| Restricted Cash - Novell SVRx | | 667,941 |
| Tax Refund | | 2,948 |
| Cobra Refund | | 22,996 |
| Refund from Vendor | 2,000 | 106,501 |
| FX | 12,980 | 158,046 |
| Total | $15,663 | $2,517,689 |
| **Other Disbursements** | | |
| Novell SVRx Fee | | 460,962 |
| Leasehold Improvement | | 22,917 |
| Security Deposit | | 225,000 |
| Refund | | - |
| Bank Fees | 2,986 | 55,649 |
| FX | | 360,281 |
| Total | $2,986 | $1,124,809 |

In re SCO Operations, Inc.
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Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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** | | | | |
| 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**

0

FORM MOR-1b
(04/07)

April 20, 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: 04/20/2009

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

By: Ken Nielsen
Ken Nielsen
Chief Financial Officer

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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 | 0-Jan | | | 40050 | 2/15/08 | 113,633 | 10,685 | | |
| Mesirow | Sept 14 - Nov 07 | | | 40041 | 2/5/08 | 359,911 | 48,702 | | |

In re SCO Operations, Inc.
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**(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 |
| 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 | | | |
| 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 | 5/16/08 | 195,176 | 1,154 | | |
| Berger Singerman | March-08 | | | 40246 | 5/16/08 | 89,912 | 1,118 | | |
| Pachulski | September, 2007 | | | 40234 | 5/9/08 | 5,997 | | | |
| Pachulski | November, 2007 | | | 40234 | 5/9/08 | 10,024 | | | |
| Pachulski | October, 2007 | | | 40234 | 5/9/08 | 13,268 | | | |
| Pachulski | December, 2007 | | | 40234 | 5/9/08 | 3,472 | | | |
| Pachulski | January, 2008 | | | 40234 | 5/9/08 | 13,260 | 3,260 | | |
| Pachulski | February, 2008 | | | 40234 | 5/9/08 | 20,807 | 3,660 | | |
| Mesirow | January - February, 2008 | | | 40215 | 5/2/08 | 31,278 | | | |
| Tanner & Co | January, 2008 | | | 40225 | 5/6/08 | 22,753 | 283 | | |
| Tanner & Co | April, 2008 | | | 602119 | 5/30/08 | 6,920 | 10 | | |
| Broadridge | April, 2008 | | | 602109 | 5/30/08 | 13,552 | | | |
| Bowne of Dalles | Sep, 2007 & Feb, 2008 | | | 40205 | 5/2/08 | 5,005 | | | |
| Bowne of Dalles | March, 2008 | | | 602108 | 5/30/08 | 3,240 | | | |
| Kevin McBride | March, 2008 | | | 15144 | 5/8/08 | 25,000 | | | |
| Madson & Austin | January, 2008 | | | N040232 | 5/9/08 | 3,066 | 653 | | |

In re SCO Operations, Inc.
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## 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 |
| Madson & Austin | February, 2008 | | | 10602086 | 5/16/08 | 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 | 6/6/08 | 17,355 | 896 | | |
| Dorsey & Whitney | January 2008 | | | 40313 | 6/27/08 | 21,182 | 184 | | |
| J. Harrison Coulter | April 2008 | | | 40256 | 6/6/08 | 340 | | | |
| Jackson Hole Advisors | May 2008 | | | 40263 | 6/6/08 | 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 | 6/3/08 | 875 | | | |
| Pachulski Stang Ziehl | March 2008 | | | 40319 | 6/27/08 | 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 | 6/6/08 | 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 | 7/10/08 | 35,165 | 1,291 | | |
| Berger Singerman PA | May 2008 | | | 40366 | 7/18/08 | 13,172 | 137 | | |
| EPIQ Bankruptcy Solutions | May 2008 | | | 40368 | 7/18/08 | 2,539 | 422 | | |
| Dorsey & Whitney, LLP | January to March 08 | | | 40341 | 7/10/08 | 16,750 | 92 | | |
| J Harrison Colter | May 2008 | | | 40336 | 7/10/08 | 80 | | | |
| Kevin McBride | April 2008 | | | 15155 | 7/1/08 | 20,000 | | | |
| Kevin McBride | May 2008 | | | 15156 | 7/9/08 | 20,000 | | | |
| Madson & Austin | June to July 2008 | | | 40370 | 7/18/08 | 7,488 | | | |
| Tanner & Co | May 2008 | | | 40352 | 7/10/08 | 13,378 | 326 | | |
| KEVIN MCBRIDE | June 2008 | | | 015164 | 8/8/08 | 20,000 | | | |
| MADSON & AUSTIN | January 2008 | | | 030015 | 8/8/08 | 925 | | | |
| MADSON & AUSTIN | June to July 2008 | | | 040447 | 8/15/08 | 2,480 | 83 | | |
| TANNER & CO | June 2008 | | | 040437 | 8/8/08 | 28,870 | 514 | | |
| EPIQ BANKRUPTCY SOLUTI | June 2008 | | | 040486 | 8/29/08 | 1,269 | 504 | | |
| MESIROW FINANCIAL CONS | Dec 2007 to Feb 2008 | | | 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 | 8/8/08 | 3,050 | 1,097 | | |

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## 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 |
| MERRILL COMMUNICATIONS | Oct 24,2007 to Apr 26, 2008 | | | 040490 | 8/29/08 | 7,500 | | | |
| PARR WADDOUPS BROWN GE | April 2008 | | | 040411 | 8/1/08 | 503 | | | |
| EPIQ BANKRUPTCY SOLUTI | July 2008 | | | 40529 | 9/12/08 | 1,623 | 405 | | |
| MESIROW FINANCIAL CONS | April 2008 | | | 40513 | 9/5/08 | 24,939 | | | |
| MESIROW FINANCIAL CONS | May 2008 | | | 40533 | 9/12/08 | 14,920 | | | |
| KEVIN MCBRIDE | August 2008 | | | 15161 | 9/3/08 | 20,000 | | | |
| STEWART MCKELVEY | March to April 2008 | | | 40551 | 9/19/08 | 339 | 1 | | |
| TANNER & CO | July 2008 | | | 40518 | 9/5/08 | 11,560 | 59 | | |
| TRIAL TECH | April to May 2008 | | | 15163 | 9/3/08 | 14,060 | 6,374 | | |
| BERGER SINGERMAN PA | July to Aug 2008 | | | 602170 | 10/17/08 | 16,218 | 565 | | |
| KEVIN MCBRIDE | August 2008 | | | 15170 | 10/10/08 | 20,000 | | | |
| TANNER & CO | May to July 2008 | | | 602159 | 10/10/08 | 29,530 | | | |
| THE LITIGATION DOCUMEN | April to May 2008 | | | 15169 | 10/28/08 | | 9,802 | | |
| BERGER SINGERMAN | March 2008 | | | 40607 | 11/3/08 | 22,478 | | | |
| BERGER SINGERMAN | June 2008 | | | 50222 | 11/21/08 | 52,371 | 2,195 | | |
| EPIQ BANKRUPTCY SOLUTIONS | August 2008 | | | 40635 | 11/10/08 | 901 | 404 | | |
| EPIQ BANKRUPTCY SOLUTIONS | September 2008 | | | 40683 | 11/21/08 | 815 | 478 | | |
| MESIROW FINANCIAL CONS | March 2008 | | | 40685 | 11/21/08 | 5,000 | | | |
| 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 | 860 | | |
| 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 | 858 | | | |
| 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 SOLUTIONS | Oct 08 | | | 40753 | 12/12/08 | 6,042 | 1,231 | | |
| PACHULSKI STANG ZIEHL | Apr, June 08 | | | 40733 | 12/5/08 | 17,755 | 2,536 | | |
| PACHULSKI STANG ZIEHL | 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 | | |
| DORSEY & WHITNEY | Nov, Dec 07, Jun, July 08 | | | 40798 | 12/23/08 | 13,057 | 24 | | |

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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 & 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 | | |
| EPIQ BANKRUPTCY | Nov 8 | | | 40817 | 1/9/09 | 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 | 1/9/09 | 9,711 | 78 | | |
| DORSEY & WHITNEY | Aug to Sept 08 | | | 40816 | 1/9/09 | 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 | 1/9/09 | 261 | | | |
| VERDICT SYSTEMS | Feb 08 | | | 15176 | 1/1/09 | 595 | | | |
| MADSON & AUSTIN | Sept 08 | | | 040885 | 1/23/09 | 2,518 | | | |
| BERGER SINGERMAN | Dec 08 | | | 40946 | 2/13/09 | 53,862 | 1,288 | | |
| EPIC BANKRUPTCY | Dec 08 | | | 40953 | 2/13/09 | 1,536 | 567 | | |
| PACHULSKI STANG ZIEHL | Apr to Sept | | | 40957 | 2/13/09 | 21,499 | 1,889 | | |
| DORSEY & WHITNEY | June to Oct 08 | | | 40952 | 2/13/09 | 10,366 | 25 | | |
| TANNER & CO | Dec 08 | | | 40910 | 2/2/09 | 79,750 | 2,190 | | |
| TANNER & CO | Jan 09 | | | 40994 | 2/27/09 | 36,494 | 3,506 | | |
| TANNER & CO | July to Dec 08 | | | 227 | 2/13/09 | 17,703 | 1,406 | | |
| BERGER SINGERMAN | Jan 09 | | | 41038 | 3/13/09 | 18,477 | 266 | | |
| EPIQ BANKRUPTCY | Jan 09 | | | 41040 | 3/13/09 | 17,213 | 5,637 | | |
| PACHULSKI STANG ZIEHL | Oct 08 | | | 41019 | 3/6/09 | 6,286 | 2,189 | | |
| PACHULSKI STANG ZIEHL | Dec 08 | | | 41073 | 3/27/09 | 5,728 | 881 | | |
| KEVIN MCBRIDE | Feb 09 | | | 15182 | 3/11/09 | 11,000 | | | |
| TANNER & CO | Jan 09 | | | 41044 | 3/13/09 | 40,711 | | | |
| TANNER & CO | Feb 09 | | | 41077 | 3/27/09 | 14,398 | 151 | | |
| MADSON & AUSTIN | Sept 08 | | | 41027 | 3/6/09 | 3,000 | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| SUBTOTAL | | | | | | $3,493,511 | $227,610 | | |

FORM MOR-1b
(04/07)

## SCO OPERATIONS
## BANK ACCOUNTS

| BANK | ADDRESS | ADDRESS 2 | CITY | STATE | ZIP | COUNTRY | ACCOUNT NAME | ACCOUNT TYPE | ACCOUNT # | USD Balances | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| AIB | Ashford House | PO Box 518, Tara Street | | Dublin 2 | | Ireland | SCO Operations Inc | USD | 61348835 | 117,016 | |
| AIB | Ashford House | PO Box 518, Tara Street | | Dublin 2 | | Ireland | SCO Operations Inc | GBP | 61348851 | 99,154 | |
| AIB | Ashford House | PO Box 518, Tara Street | | Dublin 2 | | Ireland | SCO Operations Inc. | EUR | 61356067 | 191,182 | |
| AIB | IFSC Branch | Excise Walk | Clarion Quay | Dublin 1 | | Ireland | SCO Operations Inc | EUR | 08507188 | 23,454 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | CREDIT CARD | 071026303 | 0 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | LOCKBOX | 071026348 | 0 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | OPERATING | 071026355 | 0 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | PAYROLL | 071026371 | (3,236) | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | SWEEP | 082500026 | 489,142 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | MONEY MARKET | 071520449 | 0 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | NEW OPERATING | 071039952 | 2,154 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc | NEW MONEY MARKET | 071528947 | 0 | |
| Zions Bank | 462 West 800 North | | Orem | UT | 84057 | | SCO Operations Inc. | NEW CREDIT CARD | 071039960 | 0 | |
| | | | | | | | | | | 4,959 | |
| Wells Fargo Brokerage Services | 299 S. Main Street | 5th Floor | SLC | UT | | 84111 | SCO Operations Inc | Investment | 12821708 | 1,468,421 | |
| Latin American Cash | | | | | | | | | | 71,216 | |
| Petty Cash | | | | | | | | | | 300 | |
| | | | | | | | | | Total Cash before Restricted | 2,413,762 | |
| | | | | | | | | | Uncleared Disbursements | (45,808) | |
| | | | | | | | | | **Total Cash in SCO Ops BS** | 2,367,954 | **Ties to MOR 1** |
| | | | | | | | | | Restricted Cash -- Novell SVRx | (170,995) | |
| | | | | | | | | | Total after restricted | 2,196,959 | |
| | | | | | | | | | Consolidation FX Adjustment | | |
| | | | | | | | | | | 2,196,959 | |

## FOREIGN
## SUBSIDIARY BANK
## ACCOUNTS

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Allied Irish Bank (GB) | 81/89 St Alban's Road | | Watford | Herts | WD1 1RG | United Kingdom | SCO Software (UK) Ltd. | GBP | 00360040 | 91,850 | |
| Barclays Bank PLC | 45 Boulevard | Haussmann | | 75315 Paris Cedex | | 9 France | The SCO Group Sarl | EUR | 30588-60001-72803130102 | 24,025 | |
| Deutsche Bank | Postfach 24 | | 53244 Bad Homburg | | | Germany | The SCO Group GMBH | EUR | 3906773 | 65,397 | |
| Royal Bank of Canada | | | | | | | | CAD | | 0 | |
| Bank of America | DCM Building | 16 Barakhamba Rd. | New Delhi | | 110 001 | India | SCO Software (India) Pvt Ltd. | INR | 36474011, 24325010 | 15,415 | |
| Mizuho Bank, Ltd | IkejiriOhashi Sub-Branch | | | | | | Current Account | JPY | 8012492 | 368 | |
| Sumitomo Mitsui Banking Corporation | ShibuyaEkimae Branch | | | | | | Current Account | JPY | 257210 | 3,735 | |
| Sumitomo Mitsui Banking Corporation | ShibuyaEkimae Branch | | | | | | Ordinary Deposit | JPY | 2003094 | 86,659 | |
| Sumitomo Mitsui Banking Corporation | ShibuyaEkimae Branch | | | | | | Ordinary Deposit | JPY | 3221270 | 251,448 | |
| Sumitomo Mitsui Banking Corporation | ShibuyaEkimae Branch | | | | | | Time Deposit Account | JPY | 795898 | 0 | |
| | | | | | | | Int'l Petty Cash | | | 753 | |
| | | 0 | | | | | | | Total Foreign Subsidiary | 538,647 | |
| | | | | | | | | | **Restricted Cash -- Novell** | | |
| | | | | | | | | In Japan Sub - 2325 | SVRx | 0 | |
| | | | | | | | | In Japan Sub | **Other Restricted** | (136,995) | |
| | | | | | | | | | Net Foreign | 401,653 | |
| | | | | | | | | | Total Cash | 2,598,611 | |
| | | | | | | | | | INC FX Adjustment for Japan | | |
| | | | | | | | | | | 2,598,611 | |

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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 | 03/01/2009 through 03/31/2009 | Cumulative Filing to Date |
|---|---|---|
| Gross Revenues | $641,618 | $22,147,704 |
| Less: Returns and Allowances | 24,069 | $189,929 |
| Net Revenue | $617,549 | $21,957,775 |
| **COST OF GOODS SOLD** | | |
| Beginning Inventory | $148,427 | $160,178 |
| Add: Purchases | 4,409 | 108,831 |
| Add: Cost of Labor | - | 1,754,820 |
| Add: Other Costs (attach schedule) | 10,988 | 5,267,796 |
| Less: Ending Inventory | 146,233 | 146,233 |
| Cost of Goods Sold | 17,591 | 7,145,392 |
| Gross Profit | $599,958 | $14,812,383 |
| **OPERATING EXPENSES** | | |
| Advertising | $(1,107) | $414,862 |
| Auto and Truck Expense | - | - |
| Bad Debts | - | 77,583 |
| Contributions | - | - |
| Employee Benefits Programs | 113,220 | 2,156,755 |
| Insider Compensation* | - | - |
| Insurance | 34,722 | 878,925 |
| Management Fees/Bonuses | - | - |
| Office Expense | 33,386 | 1,219,795 |
| Pension & Profit-Sharing Plans | - | - |
| Professional Fees (Non-Bankruptcy)(1) | 39,097 | 1,059,978 |
| Repairs and Maintenance | - | 72,114 |
| Rent and Lease Expense | 22,714 | 843,166 |
| Salaries/Commissions/Fees | 310,291 | 10,469,762 |
| Supplies | 1,317 | 44,330 |
| Taxes - Payroll | - | - |
| Taxes - Real Estate | 271 | 11,856 |
| Taxes - Other | - | (58,046) |
| Travel and Entertainment | 5,595 | 552,732 |
| Utilities | 5,485 | 145,452 |
| Other(2) (attach schedule) | - | (3,742,829) |
| Total Operating Expenses Before Depreciation | 564,991 | $14,146,435 |
| Depreciation/Depletion/Amortization | - | 208,243 |
| Net Profit (Loss) Before Other Income & Expenses | $34,967 | $457,705 |
| **OTHER INCOME AND EXPENSES** | | |
| Other Income (Loss) (attach schedule) | $(11,803) | $(1,069,534) |
| Other Expense (attach schedule) | 2,256 | 1,261,973 |
| Intercompany Transfers | 255,731 | 6,778,810 |
| Net Profit (Loss) Before Reorganization Items | $(234,823) | $(8,652,612) |
| **REORGANIZATION ITEMS** | | |
| Professional Fees(1) | $6,791 | $2,791,935 |
| U. S. Trustee Quarterly Fees(3) | - | - |
| Interest Earned on Accumulated Cash from Chapter 11 | (418) | 101,329 |
| Gain (Loss) from Sale of Equipment | - | (52,452) |
| Other Reorganization Expenses (attach schedule) | - | - |
| Total Reorganization Expenses | - | - |
| Income Taxes | - | 124,983 |
| Net Profit (Loss) | $(242,032) | $(11,520,653) |

(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.

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

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## STATEMENT OF OPERATIONS - continuation sheet

| BREAKDOWN OF "OTHER" CATEGORY | 03/01/2009 through 03/31/2009 | Cumulative Filing to Date |
|---|---|---|
| **Other Costs of Goods Sold** | | |
| Cost Overhead | - | $343,639 |
| Cost Royalty | 6,692 | 3,094,635 |
| Cost Technology | 3,106 | 162,310 |
| Cost Other | 1,190 | 1,667,212 |
| TOTAL OTHER COST OF GOODS SOLD | $10,988 | $5,267,796 |
| **Other Operational Expenses** | | |
| Cost of Goods Sold Reclassification[1] | $ - | $(3,742,828) |
| **Other Income and Expenses** | | |
| Foreign Exchange Gain (Loss) | (11,803) | $(99,615) |
| Interest Income/Expense | - | (969,919) |
| *TOTAL OTHER INCOME (LOSS)* | $(11,803) | $(1,069,534) |
| **Other Expenses** | | |
| Miscellaneous Financial Costs | - | $3,100 |
| Foreign Exchange Loss | - | 2,913 |
| Bank Charges | 2,306 | 25,824 |
| Equity in Affiliates | - | 1,483,701 |
| Impairment of Assets | - | 253,437 |
| Miscellaneous Exp/Inc (SCO Japan Interco Reclass Req'd) | (50) | (507,002) |
| *TOTAL OTHER EXPENSES* | $2,256 | $1,261,973 |
| **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.

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In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

# 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, 2009 | BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007 |
|---|---|---|
| CURRENT ASSETS | | |
| Unrestricted Cash and Equivalents | $728,537 | $4,023,589 |
| Restricted Cash and Cash Equivalents (see continuation sheet) | 1,639,417 | 1,890,856 |
| Accounts Receivable (Net) | 1,381,088 | 3,092,548 |
| Notes Receivable | - | - |
| Inventories | 146,233 | 160,178 |
| Prepaid Expenses | 834,033 | 1,527,295 |
| Professional Retainers | - | - |
| Other Current Assets (attach schedule) | 1,513,185 | 2,433,409 |
| *TOTAL CURRENT ASSETS* | $6,242,493 | $13,127,875 |
| PROPERTY AND EQUIPMENT | | |
| Real Property and Improvements | - | - |
| Machinery and Equipment | - | - |
| Furniture, Fixtures and Office Equipment | 3,183,245 | 3,420,803 |
| Leasehold Improvements | 635,682 | 507,934 |
| Vehicles | 27,605 | 27,605 |
| Less Accumulated Depreciation | 3,846,532 | 3,635,938 |
| *TOTAL PROPERTY & EQUIPMENT* | $ - | $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 | $8,287,296 | $15,493,080 |

| LIABILITIES AND OWNER EQUITY | BOOK VALUE AT March 31, 2009 | BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007 |
|---|---|---|
| *LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)* | | |
| Accounts Payable | 613,627 | 8,259 |
| Taxes Payable (refer to FORM MOR-4) | 617,699 | 697,681 |
| Wages Payable | 507,045 | 541,776 |
| Notes Payable | - | - |
| Rent / Leases - Building/Equipment | - | - |
| Secured Debt / Adequate Protection Payments | - | - |
| Professional Fees | 17,221 | 153,165 |
| Amounts Due to Insiders* | - | - |
| Other Postpetition Liabilities (attach schedule) | 3,085,330 | 3,880,821 |
| *TOTAL POSTPETITION LIABILITIES* | $4,840,922 | $5,281,702 |
| *LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)* | | |
| Secured Debt | - | - |
| Priority Debt | - | - |
| Unsecured Debt | 6,935,295 | 1,950,896 |
| *TOTAL PRE-PETITION LIABILITIES*(1) | $6,935,295 | $1,950,896 |
| *TOTAL LIABILITIES* | $11,776,217 | $7,232,598 |
| *OWNER EQUITY* | | |
| Capital Stock | 21,899 | 21,783 |
| Additional Paid-In Capital | 263,236,059 | 260,873,412 |
| Partners' Capital Account | - | - |
| Owner's Equity Account | - | - |
| Retained Earnings - Pre-Petition(2) | (255,179,564) | (253,444,600) |
| Retained Earnings - Postpetition(2) | (11,520,653) | - |
| Adjustments to Owner Equity (attach schedule) | (46,662) | 809,887 |
| Postpetition Contributions (Distributions) (Draws) (attach schedule) | - | - |
| *NET OWNER EQUITY* | $(3,488,921) | $8,260,482 |
| TOTAL LIABILITIES AND OWNERS' EQUITY | $8,287,296 | $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).

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

# BALANCE SHEET - continuation sheet

| ASSETS | BOOK VALUE AT March 31, 2009 | BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007 |
|---|---|---|
| Other Current Assets | | |
| Accounts Receivable Credit Card Batch | $8,068 | $18,583 |
| Interest Income Receivable | - | 6,182 |
| Employee Travel Advance | - | 14,250 |
| Other Receivables | 22,585 | 67,060 |
| Deposits | 232,075 | 97,836 |
| Interdivision Transfers | (483,448) | - |
| 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* | $1,513,185 | $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, 2009 | BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007 |
|---|---|---|
| Other Postpetition Liabilities | | |
| Accrued Co-op Advertising | 109,000 | 234,720 |
| E*Trade Cash Accrual | - | 125 |
| Accrued Expense - Research & Development | 6,250 | 130,779 |
| Accrued Expense - Sales & Marketing | 22,000 | 134,489 |
| Accrued Expense - General & Administrative | 494 | 10,500 |
| Accrued Expense - General Legal | 30,527 | 132,500 |
| Accrued Expense - Chapter 11 Fees | - | - |
| Accrued Expense - Escrow Legal | (22,360) | 425,455 |
| Accrued Expense - Other | - | 45,262 |
| Deferred Income - Services | 643,401 | 1,223,830 |
| Deferred Income -PS CONTRAT AC | 15,162 | 9,273 |
| Deferred Income-SES | 130,609 | 341,882 |
| Deferred Income-SES | 1,845 | 722 |
| Deferred Revenue | 23,000 | 25,616 |
| Deferred Customer Liability | 482,653 | 482,653 |
| Deferred Revenue @ DISTRIB | 130,417 | 176,994 |
| Royalties Payable | 17,445 | 41,231 |
| Accrued Royalties Payable | 99,746 | 146,405 |
| Royalties Payable to Novell | 47,429 | 133,984 |
| Intercompany Payables - UK | 384,048 | - |
| Intercompany Payables - SCO Germany | 358,053 | - |
| Intercompany Payables - SCO France | 73,341 | - |
| Intercompany Payables - SCO Canada | 11,456 | - |
| Intercompany Payables - SCO India | 452,609 | - |
| Dilapidation Accrual | 68,202 | 184,401 |
| *TOTAL OTHER POSTPETITION LIABILITIES* | $3,085,330 | $3,880,821 |
| Adjustments to Owner Equity | | |
| Warrants Outstanding | - | 856,549 |
| Dividends Declared | 2,399,095 | 2,399,095 |
| Treasury Stock | (2,445,757) | (2,445,757) |
| *TOTAL OTHER ADJUSTMENTS TO OWNER EQUITY* | $(46,662) | $809,887 |
| Postpetition Contributions (Distributions) (Draws) | | |

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## 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.

| | 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**

## SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

| | Number of Days Past Due | | | | | |
|---|---|---|---|---|---|---|
| | Current | 0-30 | 31-60 | 61-90 | Over 90 | Total |
| Accounts Payable | $ 89,336 | $ 125,965 | $ 7,371 | $ - | $ 390,956 | $ 613,628 |
| Wages Payable | 507,045 | - | - | - | - | 507,045 |
| Taxes Payable | 617,699 | - | - | - | - | 617,699 |
| Rent/Leases-Building | - | - | - | - | - | - |
| Rent/Leases-Equipment | - | - | - | - | - | - |
| Secured Debt/Adequate Protection Payments | - | - | - | - | - | - |
| Professional Fees | 17,221 | - | - | - | - | 17,221 |
| Amounts Due to Insiders* | - | - | - | - | - | - |
| Other: Other Postpetition Liabilities [A] | 3,085,330 | - | - | - | - | 3,085,330 |
| Total Postpetition Debts | $ 4,316,631 | $ 125,965 | $ 7,371 | $ - | $ 390,956 | $ 4,840,923 |

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).

[A] Other postetition liabilites is comprised of intercompany payables, deferred revenues under GAAP to be recognized into income over future periods, and general accruals under GAAP such as coop advertising, royalties expense. The Deferred revenues are amortized monthly into revenue. The intercompany payables represents cash transactions between the company and its affiliates for collection of revenues, offset by payment of operating expenses and payroll. General accruals are accruals based upon estimates to which specific identifed vendors are not known. Intercompany payables represent 42% of Other Postpetition liabilities with Deferred revenues representing 48% and general accruals representing 10% of Other Postpetetion liabilities. For a detail listing of the make up of the O sheet" FORM MOR-3 in the MOR package.

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 03/31/09

## ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

| Accounts Receivable Reconciliation | Amount |
|---|---|
| Total Accounts Receivable at the beginning of the reporting period | $2,083,761 |
| + Amounts billed during the period | 571,841 |
| - Amounts collected during the period | 1,296,210 |
| Total Accounts Receivable at the end of the reporting period | $1,359,392 |

| Accounts Receivable Aging | |
|---|---|
| 0 - 30 days old | 488,180 |
| 31 - 60 days old | 478,100 |
| 61 - 90 days old | 46,989 |
| 91+ days old | 364,153 |
| Accounts Receivable | 1,377,422 |
| Foreign Exchange Adjustment | (18,030) |
| Total Accounts Receivable | 1,359,392 |
| Receivables-Royalties | 204,608 |
| Other Receivables | 4,966 |
| Allowance for Sales Returns | (67,706) |
| Allowance for Doubtful Accounts | (120,172) |
| Accounts Receivable (Net) | $1,381,088 |

## 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 |

April 20, 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: 04/20/2009

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

By: Ken Nielsen
Ken Nielsen
Chief Financial Officer