

August 3, 2009

Writer's Direct Contact
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Honorable Kevin Gross
United States Bankruptcy Court
District of Delaware
824 North Market Street, 6th Floor
Wilmington, DE 19801

Re: In re SCO Group, Inc. et al.
United States Bankruptcy Court
District of Delaware
Case No. 07-11337 (KG)

Dear Judge Gross:

We write in response to the Debtors' further letter of today regarding the issues raised and submitted to the Court by the parties after briefing, trial and argument on July 27, 2009.

Our first comment is that this second letter, along with the Debtors' letter of last Friday, is, we believe, inappropriate post-trial briefing for which neither the Court nor the parties asked at the conclusion of trial on July 27. We believe that the record was closed then and should not be, in essence, re-opened a week later for afterthoughts by the Debtors, especially on an issue for which the Debtors had ample opportunity to present their position both in the weeks leading up to the trial, during the trial and upon final argument at the close of trial.

In any event, whether or not the Debtors properly raised the issue previously, the appointment of an examiner is not, for the reasons Novell, IBM and the United States Trustee have previously discussed, a solution for the problems of these chapter cases.

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With that, we hope the post-trial communications with the Court are at an end.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam A. Lewis". The signature is fluid and cursive, with the first name "Adam" being more prominent than the last name "Lewis".

Adam A. Lewis

cc: William K. Harrington, Esq. (via email)
Richard Levin, Esq. (via email)
Joseph J. McMahon, Jr., Esq. (via email)
James E. O'Neill, Esq. (via email)
Arthur J. Spector, Esq. (via email)
Ryan E. Tibbitts, Esq. (via email)