

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re	:	
	:	
The SCO GROUP, INC., <i>et al.</i> , ¹	:	Case No. 07-11337 (KG)
	:	(Jointly Administered)
Debtors.	:	
	:	Hearing Date: October 23, 2009 at 10:00 a.m. ET
	:	Objection Deadline: October 13, 2009 at 4:00 p.m.

**ORDER APPROVING EXPANSION OF THE SCOPE OF EMPLOYMENT
OF TANNER LC AS ACCOUNTANTS TO THE DEBTORS *NUNC PRO
TUNC TO SEPTEMBER 14, 2009***

Upon the motion (the “Motion”) of the Edward N. Cahn, Chapter 11 Trustee of the above-captioned debtors in these chapter 11 cases (the “Debtors”), for entry of an order, pursuant to sections 327(a) and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing the expansion of the scope of Tanner LC’s retention and employment as accountants for the Debtors’ estates to include the audit of the Debtors’ 401(k) plan for the year ended December 31, 2008 *nunc pro tunc* to September 14, 2009; and upon the *Debtors’ Application to Approve the Retention and Employment of Tanner LC as Accountants to the Debtors Nunc Pro Tunc to October 2, 2007* [Docket No. 158], Declaration of Kent M. Bowman (the “Bowman Declaration”); and the Court being satisfied, based upon the representations made in the Motion, Application and the Bowman Declaration, that Tanner LC (“Tanner”) represents no interest adverse to the Debtors’ estates or their creditors with respect to the expanded matters

¹ The Debtors and the last four digits of each of the Debtors’ federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax Id. #7393.

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

ORDERED that the Motion is GRANTED; and it is further

ORDERED that, pursuant to Bankruptcy Code sections 327(a) and 328, Bankruptcy Rules 2014(a) and 5002, Tanner's retention is approved as expanded, *nunc pro tunc* to September 14, 2009, to include the audit of the Debtors' 401 (k) plan for the year ended December 31, 2008 in accordance with the terms of the Engagement Letter; and it is further

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

Dated: October ____, 2009
Wilmington, DE

THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE