

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
SCO OPERATIONS, INC.,) Case No. 07-____ ()
Debtor.)

**CERTIFICATION CONCERNING LIST OF CREDITORS
HOLDING THE 20 LARGEST UNSECURED CLAIMS**

The debtor and debtor in possession (the “Debtor”) in the above-captioned case hereby certifies under penalty of perjury that the *List of Creditors Holding the 20 Largest Unsecured Claims*, submitted herewith, is complete and to the best of the Debtor’s knowledge correct and consistent with Debtor’s books and records.

The information contained herein is based upon a review of the Debtor’s books and records. However, no comprehensive legal and/or factual investigations with regard to possible defenses to any claims set forth in the *List of Creditors Holding the 20 Largest Unsecured Claims* have been completed. Therefore, the listing does not and should not be deemed to constitute: (1) a waiver of any defense to any listed claims; (2) an acknowledgement of the allowability of any list claims; and/or (3) a waiver of any other right or legal position of the Debtor.

I declare under penalty of perjury that the foregoing is true and correct. Executed
this 14th day of September, 2007.



Darl C. McBride, Chief Executive Officer

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
 SCO OPERATIONS, INC.,) Case No. 07-____ ()
)
 Debtor.)

**CONSOLIDATED LIST OF CREDITORS HOLDING THE
TWENTY LARGEST UNSECURED CLAIMS AGAINST THE DEBTORS**

The following is the consolidated list of creditors holding the twenty largest unsecured claims against The SCO Group, Inc. and SCO Operations, Inc., each a debtor and debtor-in-possession in the above-captioned cases (collectively, the “Debtors”) (the “List of Creditors”). The List of Creditors reflects estimated amounts owed by the Debtors as of September 13, 2007 and may not reflect the actual amounts owing by the Debtors as of the date hereof.

The Debtors take no position at this time regarding whether any of the parties included in the List of Creditors are “insiders” of the Debtors, as that term is defined in section 101(31) of title 11 of the United States Code (the “Bankruptcy Code”), and the inclusion or exclusion of any party in this List of Creditors shall not constitute an admission by, nor shall it be binding on, the Debtors in any respect. The Debtors expressly reserve the right to, in their sole discretion, challenge the validity, priority and/or amount of any obligation reflected herein.

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, and fax number of employee, agent or department of creditor familiar with claim	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (if secured also state value of security)
AMICI LLC 80 State Street Suite 600 Albany, NY 12720	Phone: (518) 434-6543 Facsimile: (518) 434-8457	Trade Debt		\$500,650.73
BOIES SCHILLER & FLEXNER, LLP 401 East Las Olas Blvd., Ste. 1200 Fort Lauderdale, FL 33301	Name: Stuart Singer, Esq. Phone: (954) 356-0011 Facsimile: (954) 356-0022	Trade Debt		\$287,256.39

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THE CANOPY GROUP c/o Cushman & Wakefield P.O. Box 45257 San Francisco, CA 94145	Phone: (415) 397-1700 Facsimile: (415) 397-0933	Trade Debt		\$139,895.00
GRE MOUNTAIN HEIGHTS PROPERTY CB Richard Ellis P.O. Box 33607 Hartford, CT	Phone: Facsimile:	Trade Debt		\$132,502.00
MICROSOFT LICENSING, INC. 6100 Neil Road Reno, NV 89503	Phone: (775) 823-5600 Facsimile: (775) 335-4256	Trade Debt		\$125,575.00
SUN MICROSYSTEMS, INC. File #72612 P.O. Box 600000 Palo Alto, CA 94303	Phone: (650) 960-1300 Facsimile:	Trade Debt		\$50,000.00
VERITAS SOFTWARE 350 Ellis Street Mountainview, CA 94043	Phone: Facsimile:	Trade Debt		\$37,881.33
INTEL CORPORATION M/S SC4-210 2200 Mission College Blvd. Santa Monica, CA 95052	Phone: (408) 765-8080 Facsimile:	Trade Debt		\$25,302.11
FUJITSU SERVICES Central Park, Atlas Building North Hampton Road Manchester, England 4HD 5BP	Phone: +44 (0) 870 242 7998 Facsimile: +44 (0) 870 242 4445	Trade Debt		\$25,302.11
HP-NONSTOP ROYALTY ACCOUNTING 20555 Tombball Parkway Houston, TX 77070	Phone: Facsimile:	Trade Debt		\$25,302.11

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UNISYS CORPORATION P.O. Box 8500-3950 Philadelphia, PA 19178	Phone: (215) 986-4011 Facsimile:	Trade Debt		\$25,302.11
KSJ CONSULTING 3251 W 19 th Street, #10-D New York, NY 10011	Phone: Facsimile:	Trade Debt		\$21,781.25
4FRONT TECHNOLOGIES 4035 Lafayette Place, #F Culver City, CA	Phone: (310) 202-8530 Facsimile: (310) 202-0496	Trade Debt		\$10,417.50
SILVERMAN HELLER ASSOCIATES 1100 Glendon Ave., PH-1 Los Angeles, CA 90024-3503	Name: Eugene Heller Phone: (310) 208-2550 Facsimile: (310) 208-0931	Trade Debt		\$10,352.35
MADSON & AUSTIN 15 W. South Temple , Ste. 900 Salt Lake City, UT 84101	Phone: (801) 537-1700 Facsimile: (801) 537-1799	Trade Debt		\$8,478.32
RANDD STRATEGIC SOLUTIONS, LLC P.O. Box 414541 Boston, MA 02241-4541	Phone: (781) 652-8607 Facsimile: (781) 652-0101 (281) 970-4648	Trade Debt		\$7,026.79
SAGE FORENSIC ACCOUNTING 136 E. South Temple, Ste. 2200 Salt Lake City, UT 84111	Phone: (801) 531-0400 Facsimile: (801) 328-0400	Trade Debt		\$6,221.00
PROFILE CONSULTING, INC. P.O. Box 17712 Boulder, CO 80303	Phone: (303) 499-5940 Facsimile: (303) 494-9679	Trade Debt		\$5,450.00

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SUN MICROSYSTEMS, INC. SOFTWARE ROYALTY ACCOUNTING GROUP P.O. Box 10903 Palo Alto, CA 94303	Phone: (650) 960-1300	Trade Debt		\$5,414.40
AMLAW DISCOVERY 22 West 38 th Street, 2 nd Fl. New York, NY 10018	Phone: (212) 719-4444 Facsimile: (212) 768-1057	Trade Debt		\$5,399.57