

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re SCO Operations, Inc.⁽¹⁾
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 08/31/09

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

Kyle

Signature of Authorized Individual*

12/23/09

Date

Ken Nansen

Printed Name of Authorized Individual

CFO

Title of Authorized Individual

⁽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.

This Monthly Operating Report reflects financial information of the debtors prior to the appointment of the Chapter 11 Trustee. As the Trustee and its financial advisors have not had sufficient time to review all of the historical information previously reported by the Debtors, the Trustee reserves the right to amend these Monthly Operating Reports, including categorizing some liabilities as pre or post petition obligations. Filing this Monthly Operating Report shall not be deemed an admission by the Trustee as to the characterization of an obligation as pre or post petition.

Historically, the Company may not have distinguished between direct liabilities of debtor and non -debtor companies. The Trustee with its financial advisors is conducting a thorough analysis of the intercompany arrangement among the debtors and the non-debtor subsidiaries and reserves the right to modify these MOR's upon completion of its review.

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				08/01/2009 through 08/31/2009	CUMULATIVE FILING TO DATE
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	ACTUAL
CASH BEGINNING OF MONTH					\$1,739,854	\$5,914,445
RECEIPTS						
CASH SALES						
ACCOUNTS RECEIVABLE	N/A				287,724	26,088,145
LOANS AND ADVANCES						
SALE OF ASSETS						
OTHER (ATTACH LIST)					17,847	2,676,268
TRANSFERS (FROM DIP ACCTS)						
TOTAL RECEIPTS					\$305,571	\$28,764,414
DISBURSEMENTS						
NET PAYROLL					217,090	7,463,256
PAYROLL TAXES					88,573	3,620,250
SALES, USE, & OTHER TAXES						72,955
INVENTORY PURCHASES					780	708,154
SECURED/ RENTAL/ LEASES					41,350	1,191,440
INSURANCE					28,284	2,362,386
ADMINISTRATIVE & SELLING					145,512	5,295,637
NON-BANKRUPTCY PROFESSIONAL FEES					0	1,766,181
OTHER (ATTACH LIST)					1,765	1,137,808
OWNER DRAW *					0	
TRANSFERS (TO DIP ACCTS)						
PAYMENTS TO SUBSIDIARIES UNDER INTERCOMPANY AGENCY AGREEMENTS & ARRANGEMENTS					134,605	7,097,040
PROFESSIONAL FEES					0	2,494,984
U.S. TRUSTEE QUARTERLY FEES					0	81,300
COURT COSTS						
TOTAL DISBURSEMENTS					\$657,959	\$33,291,392
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)					\$(352,387)	\$(4,526,978)
CASH - END OF MONTH	(SEE BANK ACCOUNTS LIST)				\$1,387,467	\$1,387,467

* 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	\$657,959
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	\$ 657,959

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 acce

Other Receipts/Disbursements Attachment

	08/01/2009 through 08/31/2009	CUMULATIVE FILING TO DATE
Other Receipts		
Interest	\$348	\$222,594
Sale Of Asset		509,525
Royalty from Japan		855,779
Employee Reimbursement & Refunds	1,273	32,713
Restricted Cash - Novell SVRx	13,012	698,214
Tax Refund		2,948
Cobra Refund		25,703
Refund from Vendor		106,501
FX	3,214	222,279
Total	\$17,847	\$2,676,256
Other Disbursements		
Novell SVRx Fee		460,962
Leasehold Improvement		22,917
Security Deposit		225,000
Refund		-
Bank Fees	1,765	68,648
FX		360,281
Total	\$1,765	\$1,137,808

FORM MOR-1 (CONT'D)
(04/07)

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 #
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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

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: 12/23/09

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

By: Kyle

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 Fees	Amount Applied Expenses
				Number	Date	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	2,35			
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			
Madsen & Austin	October, 2007			601804	12/18/07	646			
Madsen & Austin	November, 2007			000005	12/7/07	6,715			
Madsen & 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			
Madsen & Austin	November, 2007			601850	1/4/08	2,076			604
Coltrin & Associates	Oct 07 - Jan 08			601895	1/11/08	33,300			584
December, 2007				601907	1/18/2008				550
Donehue 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			
Madsen & Austin	February 2008			601971	2/8/08	2,282			
Donehue 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
Mesitrow	Sept 14 - Nov 07			40041	2/5/08	359,911			48,702

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
Epiq	February 2008		40147	3/20/08		2,961			405
Mesitrow	December 2007		40099	3/7/08		18,436			
Mesitrow	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			
Maddson & 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 Colfer	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
Mesitrow	January - February, 2008		40215	5/20/08		31,278			
Tanner & Co	January, 2008		40225	5/6/08		22,753			283
Tanner & Co	April, 2008		602119	5/30/08		6,920			10
Broadbridge	April, 2008		602109	5/30/08		13,552			
Bowne of Dalles	Sep. 2007 & Feb, 2008		40205	5/20/08		5,005			
Bowne of Dalles	March, 2008		602108	5/30/08		3,240			
Kevin McBride	March, 2008		15144	5/8/08		25,000			
Maddson & Austin	January, 2008		N040232	5/9/08		3,066			653

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

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Payee	Period Covered	Amount Approved	Payor	Check		Amount Paid		Amount Applied Fees	Amount Applied Expenses
				Number	Date	Fees	Expenses		
Maddson & 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			
Madden & 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			
Pacholski Stang Ziehl	March 2008		40319	6/27/08		3,911			
Pacholski Stang Ziehl	February 2008		40319	6/27/08		5,202			
Pacholski 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	7/10/08		20,000			
Kevin McBride	May 2008		15156	7/9/08		20,000			
Maddson & 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	

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		Fees		Amount Paid		Amount Applied Fees Expenses
				Number	Date					
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 SOLUTIONS	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 DOCUMENT	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	September 2008			40635	11/10/08				901	404
EPIQ BANKRUPTCY SOLUTIONS	August 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

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 Fees	Amount Applied Expenses
				Number	Date	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/08			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	
KEVIN MCBRIDE	1-Mar			15184	4/13/09			11,000	
THAKKER & THAKKER	Jan to Feb/2009			41106	4/9/09			220	2
TANNER & CO	Mar/09			41237	5/29/09			15,655	48
EPIQ BANKRUPTCY SOLUTI	Feb/09			41211	5/22/09			6,292	499

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 Fees Expenses
				Number	Date	Fees	Expenses	
AUSTIN RAPP & HARDMAN	Feb/09			41208	5/22/09		3,033	
KEVIN MCBRIDE	Apr/09			15185	5/7/09	11,000		
AUSTIN RAPP & HARDMAN	Feb to April 09			41244	6/5/09	2,747		
BERGER SINGERMAN	Feb to April 09			278	6/12/09	113,586		3,396
DORSEY & WHITNEY	Nov 08, Jan to Feb 09			41249	6/5/09	14,265		174
EPIQ BANKRUPTCY	Mar/09			41308	6/26/09	3,099		617
LANDMAN CORSI BALLAIN	Jan/09			41253	6/5/09	803		13
TANNER & CO	Jan/09			41259	6/5/09	18,744		
TANNER & CO	Jan to Mar/09			41312	6/26/09	8,014		
BERGER SINGERMAN	Oct to Nov 2007			41319	7/2/09	90,226		
	Sept/07, Dec/07, Apr/08, May/08, Jul to Dec 08, May/09			286	7/31/09	106,035		166
BERGER SINGERMAN	Mar to Jun 08			41372	7/30/09	48,647		
BOISE SCHILLER & FLEXNER	Jan/09			41321	7/2/09	10,184		14
DORSEY & WHITNEY	Nov/08			41377	7/31/09	5,530		1,250
KEVIN MCBRIDE	Apr/09			15186	7/1/09	11,000		
KEVIN MCBRIDE	May/09			15187	7/6/09	11,000		
PACHULSKI, STANG, ZIEHL	Oct to Dec 08			41336	7/10/09	9,749	969	
PACHULSKI, STANG, ZIEHL	Jan, Feb, Apr/09			41373	7/30/09	26,566	5,498	
SUBTOTAL						\$4,020,907	\$240,257	

**SCO OPERATIONS
BANK ACCOUNTS**

BANK	ADDRESS	ADDRESS ²	CITY	STATE	Z/P	COUNTRY	ACCOUNT NAME	ACCOUNT TYPE	ACCOUNT #	USD
AIIB	Ashford House	PO Box 518, Tarr Street	Dublin 2	Ireland			SCO Operations Inc.	USD	61348535	24,362 X
AIIB	Ashford House	PO Box 518, Tarr Street	Dublin 2	Ireland			SCO Operations Inc.	GBP	51348581	82,859 X
AIIB	Ashford House	PO Box 518, Tarr Street	Dublin 2	Ireland			SCO Operations Inc.	EUR	61350507	197,191 X
AIIB	IFSC Branch	452 West 800 North	Dublin 1	Ireland			SCO Operations Inc.	CREDIT CARD	08627168	42,793 X
Zions Bank	Zions Bank	452 West 800 North	Clarendon Quay	Co. Dublin			SCO Operations Inc.	LOCKBOX	071026363	0 X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	PAYROLL	071026348	closed X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	SWEEP	071026311	(3,251) X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	MONEY MARKET	08250025	177,271 X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	NEW OPERATING	071520449	closed X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	NEW MONEY	071039852	0 X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	MARKET	071528547	closed X
Zions Bank	Zions Bank	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	NEW CREDIT CARD	071039860	closed X
Well Fargo Brokerage Services	Latin American Cash Petty Cash	452 West 800 North	Cham	Co. Dublin			SCO Operations Inc.	INTERMEDIARY ACCOUNT	071044499	10,196 X
Well Fargo Brokerage Services	Latin American Cash Petty Cash	299 S. Main Street	5th Floor	SLC			SCO Operations Inc.	Investment	12821708	849,192 X
										10,575 X
										1,300 X
										Total Cash before Restricted Uncleared Disbursements
										1,382,112 (4,545)
										Total Cash in SCO Ops BS
										1,387,467
										Tax to MoR 1

Total Cash before Restricted Uncleared Disbursements	1,382,112 (4,545)	
Restricted Cash - Novell SWRx	(1,261,959)	
Total other restricted	1,261,959	
Consolidation FX Adjustment:	0	1,260,359

FOREIGN SUBSIDIARY BANK ACCOUNTS

Allied Irish Bank (GB)	81/83 St Ailan's Road	Watford	WD1 1FG	United Kingdom	SCO Software (UK) Ltd	GBP	39,384,02
Barclays Bank PLC	45 Erdington,	Heusden	75315 Paris Cedex	9 France	The SCO Group Sarl	EUR	27,441
Deutsche Bank	Hochstrasse 24	52244 Bad Honnef		Germany	SCO Software (DE) GmbH	CAD	84,468 0
Royal Bank of Canada					SCO Software (India) Pvt	INR	
Bank of America	OCM Building	16 Barakhambha Rd	New Delhi	India	SCO Software (India) Pvt	INR	0,00
HFC-C Bank Ltd	MahanChetna Sub Branch				Current Account (party current)	JPY	36474011, 2425010
Mutho Bank, Ltd.	ShibuyaElmira Branch				Current Account	JPY	26100353
Santomo Mitsui Banking Corporation	ShibuyaElmira Branch				Ordinary Deposit	JPY	80,2452
Santomo Mitsui Banking Corporation	ShibuyaElmira Branch				Ordinary Deposit	JPY	6,165,73
Santomo Mitsui Banking Corporation	ShibuyaElmira Branch				Time Deposit Account	JPY	200,9394
Santomo Mitsui Banking Corporation	ShibuyaElmira Branch				Int'l Petty Cash (excludes Japan)	JPY	151,402,20
Santomo Mitsui Banking Corporation	ShibuyaElmira Branch				In Japan Sub - 2325	JPY	322,1270
					In Japan Sub - 2325	JPY	124,262,84
					Total Foreign Subsidiary Restricted Cash - Novell SWRx	JPY	785,958 0
					Other Restricted	JPY	0,00
					Total Cash	JPY	1,020,90
					Net Foreign	JPY	485,124
					(110,269)	JPY	354,855,59
					Total Cash	JPY	1,635,815
					Net FX Adjustment for Japan	JPY	0

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.

	08/01/2009 through 08/31/2009	Cumulative Filing to Date
REVENUES		
Gross Revenues	\$402,362	\$25,760,246
Less: Returns and Allowances	-	\$200,914
Net Revenue	\$402,362	\$25,559,332
COST OF GOODS SOLD		
Beginning Inventory	\$151,308	\$160,178
Add: Purchases	2,916	121,945
Add: Cost of Labor	-	2,159,337
Add: Other Costs (attach schedule)	11,175	5,637,581
Less: Ending Inventory	145,313	145,313
Cost of Goods Sold	\$20,086	7,933,728
Gross Profit	\$382,276	\$17,625,604
OPERATING EXPENSES		
Advertising	\$25,283	\$452,830
Auto and Truck Expense	-	-
Bad Debts	-	78,961
Contributions	-	-
Employee Benefits Programs	69,220	2,591,079
Insider Compensation*	-	-
Insurance	35,151	1,055,200
Management Fees/Bonuses	-	-
Office Expense	24,309	1,392,245
Pension & Profit-Sharing Plans	-	-
Professional Fees (Non-Bankruptcy) ⁽¹⁾	30,491	1,245,254
Repairs and Maintenance	168	75,004
Rent and Lease Expense	22,714	1,073,585
Salaries/Commissions/Fees	338,680	12,599,718
Supplies	1,196	55,245
Taxes - Payroll	-	-
Taxes - Real Estate	256	13,162
Taxes - Other	-	(58,046)
Travel and Entertainment	7,361	602,752
Utilities	8,505	167,215
Other ⁽²⁾ (attach schedule)	-	(4,426,530)
Total Operating Expenses Before Depreciation	\$563,334	\$16,917,674
Depreciation/Depletion/Amortization	-	208,243
Net Profit (Loss) Before Other Income & Expenses	\$(181,058)	\$499,687
OTHER INCOME AND EXPENSES		
Other Income (Loss) (attach schedule)	\$360	\$(1,072,494)
Other Expense (attach schedule)	1,819	1,502,268
Intercompany Transfers	188,466	7,895,288
Net Profit (Loss) Before Reorganization Items	\$(370,984)	\$(9,970,362)
REORGANIZATION ITEMS		
Professional Fees ⁽³⁾	\$(3,008)	\$3,589,110
U. S. Trustee Quarterly Fees ⁽³⁾	-	-
Interest Earned on Accumulated Cash from Chapter 11	455	109,047
Gain (Loss) from Sale of Equipment	-	(52,427)
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	-	-
Income Taxes	9,803	302,572
Net Profit (Loss)	\$(377,324)	\$(13,805,425)

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

STATEMENT OF OPERATIONS - continuation sheet

BREAKDOWN OF "OTHER" CATEGORY	08/01/2009 through 08/31/2009	Cumulative Filing to Date
Other Costs of Goods Sold		
Cost Overhead	-	\$383,731
Cost Royalty	7,372	3,166,567
Cost Technology	3,106	177,841
Cost Other	697	1,909,441
TOTAL OTHER COST OF GOODS SOLD	\$11,175	\$5,637,580
Other Operational Expenses		
Cost of Goods Sold Reclassification ⁽¹⁾	\$ -	\$(4,426,530)
Other Income and Expenses		
Foreign Exchange Gain (Loss)	360	\$(13,089)
Interest Income/Expense	-	(1,059,406)
TOTAL OTHER INCOME (LOSS)	\$360	\$(1,072,495)
Other Expenses		
Miscellaneous Financial Costs	-	\$3,100
Foreign Exchange Loss	-	2,913
Bank Charges	1,819	40,696
Equity in Affiliates	-	1,709,965
Impairment of Assets	-	253,437
Miscellaneous Exp/Inc	0	(507,845)
TOTAL OTHER EXPENSES	\$1,819	\$1,502,266
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)

BALANCE SHEET

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

	BOOK VALUE AT August 31, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
ASSETS		
CURRENT ASSETS		
Unrestricted Cash and Equivalents	\$431,767	\$4,023,589
Restricted Cash and Cash Equivalents (see continuation sheet)	955,700	1,890,856
Accounts Receivable (Net)	1,102,106	3,092,548
Notes Receivable	-	-
Inventories	145,313	160,178
Prepaid Expenses	676,497	1,527,293
Professional Retainers	-	-
Other Current Assets (attach schedule)	1,482,874	2,433,409
TOTAL CURRENT ASSETS	\$4,794,257	\$13,127,873
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	\$6,839,060	\$15,493,080
LIABILITIES AND OWNER EQUITY		
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable	1,073,922	8,259
Taxes Payable (refer to FORM MOR-4)	246,540	210,272
Wages Payable	650,903	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)	2,975,220	3,880,821
TOTAL POSTPETITION LIABILITIES	\$4,963,806	\$4,794,293
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt	-	-
Priority Debt	-	-
Unsecured Debt	7,422,704	2,438,305
TOTAL PRE-PETITION LIABILITIES⁽¹⁾	\$7,422,704	\$2,438,305
TOTAL LIABILITIES	\$12,386,510	\$7,232,598
OWNER EQUITY		
Capital Stock	21,899	21,783
Additional Paid-In Capital	263,462,323	260,873,412
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition ⁽²⁾	(255,179,586)	(253,444,600)
Retained Earnings - Postpetition ⁽²⁾	(13,805,424)	809,887
Adjustments to Owner Equity (attach schedule)	(46,662)	-
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-	-
NET OWNER EQUITY	\$(5,547,450)	\$8,260,482
TOTAL LIABILITIES AND OWNERS' EQUITY	\$6,839,060	\$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).

BALANCE SHEET - continuation sheet

	BOOK VALUE AT August 31, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
ASSETS		
Other Current Assets		
Accounts Receivable Credit Card Batch	\$7,819	\$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	-	-
Intercompany Receivables - SCO Group	1,261,810	1,745,258
Intercompany Receivables - SCO India	-	127,598
Intercompany Receivables - SCO Japan	(41,415)	356,642
TOTAL OTHER CURRENT ASSETS	\$1,482,874	\$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		
Other Postpetition Liabilities		
Accrued Co-op Advertising	98,794	234,720
E*Trade Cash Accrual	-	125
Accrued Expense - Research & Development	6,250	130,779
Accrued Expense - Sales & Marketing	2,000	134,489
Accrued Expense - General & Administrative	10,800	10,500
Accrued Expense - General Legal	28,362	132,500
Accrued Expense - Chapter 11 Fees	-	-
Accrued Expense - Escrow Legal	(16,144)	425,455
Accrued Expense - Other	6,363	45,262
Deferred Income - Services	407,994	1,223,830
Deferred Income -PS CONTRAT AC	11,690	9,273
Deferred Income-SES	170,104	341,882
Deferred Income-SES	2,144	722
Deferred Revenue	21,600	25,616
Deferred Customer Liability	482,653	482,653
Deferred Revenue @ DISTRIB	134,686	176,994
Royalties Payable	29,467	41,231
Accrued Royalties Payable	179,869	146,405
Royalties Payable to Novell	(17,059)	133,984
Intercompany Payables - UK	464,611	-
Intercompany Payables - SCO Germany	335,968	-
Intercompany Payables - SCO France	49,071	-
Intercompany Payables - SCO Canada	11,349	-
Intercompany Payables - SCO India	486,446	-
Dilapidation Accrual	68,202	184,401
TOTAL OTHER POSTPETITION LIABILITIES	\$2,975,220	\$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)		

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						Total
	Current	0-30	31-60	61-90	Over 90		
Accounts Payable	\$ 559,328	\$ 64,413	\$ 61,915	\$ -	\$ 388,266	\$ -	1,073,922
Wages Payable	650,903	-	-	-	-	-	650,903
Taxes Payable	246,540	-	-	-	-	-	246,540
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)	2,975,220	-	-	-	-	-	2,975,220
Total Postpetition Debts	<u>\$ 4,449,212</u>	<u>\$ 64,413</u>	<u>\$ 61,915</u>	<u>\$ -</u>	<u>\$ 388,266</u>	<u>\$ -</u>	<u>4,963,806</u>

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 postpetition liabilities 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 identified vendors are not known. Intercompany payables represent 42% of Other Postpetition liabilities with Deferred revenues representing 48% and general accruals representing 10% of Other Postpetition liabilities. For a detail listing of the make up of the O sheet" FORM MOR-3 in the MOR package.

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: 12/23/07

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

By: K. Neel

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation

Total Accounts Receivable at the beginning of the reporting period	\$1,259,844
+ Amounts billed during the period	264,723
- Amounts collected during the period	287,724
Total Accounts Receivable at the end of the reporting period	<u>\$1,236,842</u>

Accounts Receivable Aging

	Amount
0 - 30 days old	252,841
31 - 60 days old	497,885
61 - 90 days old	132,224
91+ days old	349,515
Accounts Receivable	1,232,465
Foreign Exchange Adjustment	4,377
Total Accounts Receivable	<u>1,236,842</u>
Receivables-Royalties	28,920
Other Receivables	9,495
Allowance for Sales Returns	(53,550)
Allowance for Doubtful Accounts	(119,600)
Accounts Receivable (Net)	<u>\$1,102,107</u>

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 | |