

EXHIBIT A

ENGAGEMENT LETTER



March 31, 2010

The Plan Administrators
SCO Group, Inc. 401(k) Retirement Plan
c/o Ms. Eileen Gilbert
The SCO Group, Inc.
333 South 520 West, Suite 170
Lindon, UT 84042

215 South State Street, Suite 800
Salt Lake City, Utah 84111
Telephone (801) 532-7444
Fax (801) 532-4911
www.tannerco.com

Dear Plan Administrators:

This letter documents our understanding of the services we are to provide for the SCO Group, Inc. 401(k) Retirement Plan (the Plan) as of and for the year ended December 31, 2009 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974 (ERISA).

Except as described below, we will audit the statement of net assets available for benefits of the Plan as of December 31, 2009 and the related statement of changes in net assets available for benefits for the year then ended. Also, the following supplemental schedules accompanying the basic financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements:

- 1) Assets (Held at End of Year) and Assets (Acquired and Disposed of Within Year).
- 2) Loans or Fixed Income Obligations in Default or Classified as Uncollectible.
- 3) Leases in Default or Classified as Uncollectible.
- 4) Reportable Transactions.
- 5) Nonexempt Transactions.
- 6) Delinquent Participant Contributions

These financial statements and supplemental schedules are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA to be filed with Form 5500.

As you have instructed, our engagement does not include preparation of the Plan's Form 5500. The Audit and Accounting Guide, *Employee Benefit Plans*, issued by the American Institute of Certified Public Accountants (AICPA) requires that before an auditors' report on the Plan's financial statements can be included with a filed Form 5500 (including any related schedules), the auditors must first review the Form 5500 and consider whether there are any material inconsistencies between the other information in the Form 5500 and the audited financial statements (including the required supplemental schedules) or any material misstatement of fact. We will, therefore, not issue our auditors' report until the completed Form 5500 has been provided for our review.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America except that, as permitted by DOL Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we will not perform any auditing procedures with respect to information prepared and certified to by New York Life Trust Company, the Trustee, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the Trustee, will be audited by us in accordance with auditing standards generally accepted in the United States of America, and will be subjected to tests of the Plan's accounting records and other procedures we consider necessary to enable us to

express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. If for any reason we are unable to complete the engagement, we will not issue a report on the engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments, except those certified to by the Trustee, and certain other assets and liabilities by correspondence with financial institutions, and other third parties. We may also request written representations from the Plan's attorneys as part of the engagement, and they may bill the Plan or the Plan Sponsor for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested, except that assets and related transactions certified to by the trustee will not be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Except as described above, our audit will include obtaining an understanding of the Plan and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving the Plan. We may share confidential information about the Plan with these service providers, but remain committed to maintaining the confidentiality and security of the Plan's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Plan's information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of the Plan's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Plan's confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of the Plan's confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service (IRS) requirements for tax exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically

designed for and should not be relied upon to disclose matters affecting Plan qualifications or compliance with ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining fair value measurements; and for the fair presentation in the financial statements of the net assets available for benefits and changes in net assets available for benefits of the Plan in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information, including the completeness and accuracy of the certification by the trustee. Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. Management is also responsible for identifying and ensuring that the Plan complies with applicable laws and regulations.

During the course of our service to the Plan, we may be engaged to perform certain nonattest services. In connection with the performance of these nonattest services, management is responsible for (a) making all management decisions and performing all management functions, (b) designating a competent senior management level employee to oversee the services, (c) evaluating the adequacy and results of the services performed, (d) accepting responsibility for the results of the services, and (e) establishing and maintaining internal controls, including monitoring ongoing activities. We will perform the nonattest services in accordance with applicable professional standards. We reserve the right to refuse to do any procedures or take any action that could be construed as making management decisions or performing management functions.

You are responsible for informing us of your views about the risks of fraud within the Plan, and your knowledge of any fraud or suspected fraud affecting the Plan. We will also determine that certain matters related to the conduct of the audit are communicated to you, including (1) fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention, (3) disagreements with management and other serious difficulties encountered in performing the audit, and (4) various matters related to the Plan's accounting policies and financial statements.

During the course of our engagement, we may accumulate records containing data which should be reflected in the Plan's books and records. The Plan will determine that all such data, if necessary, will be so reflected. Accordingly, the Plan will not expect us to maintain copies of such records in our possession.

Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, e-mail (including e-mail exchanged via Internet media), and voice-mail communication of both sensitive and non-sensitive documents, including third-party confirmations,

and other communications concerning this agreement, as well as other means of communication used or accepted by the other party.

Management is also responsible for notifying us in advance of its intent to include our report, in whole or in part, in any published or printed matter and to give us the opportunity to review such published or printed matter before its issuance.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Plan Sponsor's Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that Plan personnel will prepare schedules and analyses and type all confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Tanner LC (Tanner) and constitutes confidential information. However, we may be requested to make certain audit documentation available to the DOL pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Tanner personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the DOL. The DOL may intend or decide to distribute the copies of information contained therein to others, including other governmental agencies.

Kent M. Bowman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We will perform general planning work followed by fieldwork at a mutually agreed-upon time subsequent to the Plan's year end. We expect to begin our work in July, 2010.

Our fees for this engagement are estimated to be \$12,500, plus travel and other out-of-pocket costs such as report production, word processing, and postage. The fee estimate is subject to adjustments based on unanticipated changes in the scope of our work (examples include discovery of significant recordkeeping problems, SAS 70 reports that are qualified or otherwise cannot be relied upon, suspected violations of ERISA or DOL regulations, or issues that cause the Plan's qualified tax status to be questioned), a significant number of audit adjustments, and/or the incomplete or untimely receipt by us of the information from the Plan Sponsor. All other provisions of this letter will survive any fee adjustment. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Any unpaid fees will be paid concurrent with the issuance of our report. An initial payment of \$6,000 will be due upon execution of this letter.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The Plan hereby indemnifies Tanner and its partners and employees and holds them harmless from all claims, liabilities, losses, and costs arising in circumstances where there has been a known misrepresentation by a member of management, regardless of whether such person was acting in the Plan's interest. This indemnification will survive termination of this letter.

Any dispute or claim arising out of or relating to services covered by this agreement or any other services hereafter provided by Tanner or any of its subcontractors or agents to the Plan or at its

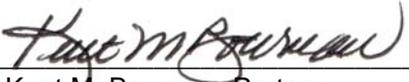
request (including any matter involving any third party for whose benefit any such services are provided), shall be resolved by mediation and arbitration. Arbitration shall take place in Salt Lake City, Utah. Judgment on any arbitration award may be entered in any court having jurisdiction.

In the event we are requested or authorized by the Plan or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Plan, the Plan or the Plan Sponsor will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. This agreement supersedes all proposals oral or written and all other communications, with respect to the terms of the engagement, between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

TANNER LC

By: 
Kent M. Bowman, Partner

RESPONSE:

This letter correctly sets forth the understanding of the SCO Group, Inc. 401(k) Retirement Plan. On behalf of the Plan, as an authorized representative thereof, the Plan agrees to these terms and conditions.

Signature

Name (printed) and Title

Date