

EXHIBIT A



KING & MCCLEARY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

January 28, 2011

Ken Nielsen
The SCO Group, Inc.
333 South 520 West
Suite 170
Lindon, Utah 84042-1911

Dear Ken,

This letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide. We will prepare the consolidated federal and state tax returns for the 2010 year for The SCO Group, Inc.

Our fees for these services will be \$15,000 for the preparation of the federal and state tax returns, as well as any out of pocket expenses. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered at the completion of the tax preparation process.

We will use our judgment in resolving questions where the tax law is unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve questions in the company's favor whenever possible.

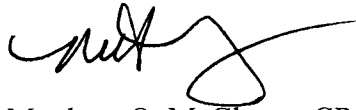
Management is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. Management also has final responsibility for the tax return and, therefore, the appropriate company officials should review the return carefully before an authorized officer signs and files it.

If, during our work, we discover information that affects prior-year returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

As you know, returns are subject to examination by the taxing authorities. In the event of an audit, the company may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. If an examination occurs, we will represent the company if you so desire; however, these additional services are not included in our fee for preparation of the returns.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. 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,

A handwritten signature in black ink, appearing to read 'mccleary', with a stylized flourish extending to the right.

Matthew O. McCleary, CPA
King & McCleary, LLC
Certified Public Accountants

Acknowledged:

Date
