

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

In re: SCO Operations, Inc.,¹ Case No. 07-11338 (KG)

Notes and Statement of Limitations, Methodology and Disclaimer Regarding the Debtor's Statement and Schedules

SCO Operations, Inc. (the "Debtor") submits its Statement of Financial Affairs (the "Statement") and Schedules of Assets and Liabilities (the "Schedules"), pursuant to 11 U.S.C. § 521 and Federal Rule of Bankruptcy Procedure 1007. The following notes regarding the Statement and Schedules are fully incorporated into and made part of the Statement and Schedules. These notes comprise an integral part of the Statement and Schedules and should be referred to and considered in connection with any review of the Statement and Schedules. Unless otherwise noted, the financial and other information contained in the Statement and Schedules is derived from the Debtor in accordance with the Debtor's financial reporting and accounting policies and procedures.

The Debtor's bankruptcy petition was filed on September 14, 2007, and was jointly administered with In re: The SCO Group, Inc., Case No. 07-11337 (KG) by order of the Bankruptcy Court under the caption *The SCO Group, Inc., et al.*, Case No. 07-11337 (KG). The Debtor does not maintain separate, stand-alone accounting books and records in its general ledger for both of the Debtors. Unless otherwise noted, the Debtor does not maintain separate bank accounts, cash management systems, payable systems or invoicing and receivables systems for each of these entities.

The Debtor reserves all rights to amend the Statement and Schedules, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or to assert offsets or defenses to any claim reflected on the Statement and Schedules as to amount, liability or classification of the claim, or to otherwise subsequently designate any claim as "disputed," "contingent" or "unliquidated." Furthermore, nothing contained in the Statement and Schedules shall constitute a waiver of rights by the Debtor involving any present or future causes of action, contested matters or other issues under the provisions of the Bankruptcy Code or non-bankruptcy law.

Given the differences between the information to be submitted in the Statement and Schedules and the financial information utilized under Generally Accepted Accounting Principles, the aggregate asset values and claim amounts set forth in the Statement and Schedules may not reflect the values and amounts that would be set forth in a balance sheet for the Debtor prepared in accordance with Generally Accepted Accounting Principles.

It would be prohibitively expensive, unduly burdensome and extremely time-consuming to obtain current market valuations of the Debtor's assets. Accordingly, unless otherwise indicated,

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., a Delaware corporation, Fed. Tax Id. #7393. The address for both Debtors is 355 South 520 West, Lindon, UT 84042. The Debtors are jointly administered under the caption *The SCO Group, Inc., et al.*, Case No. 07-11337 (KG).

net book values rather than current market values are reflected on the Statement and Schedules. Assets that have been fully depreciated or expensed for accounting purposes have no net book value. The current book values may not reflect a comprehensive review of accounting adjustments, including asset impairments and write-downs, which may be required and conducted in relation to the Debtor's bankruptcy. The reader, therefore, should not place undue reliance upon the book values associated with the assets listed.

The Debtor has not listed estimated values of its real estate leases.

General Notes Regarding the Debtor's Statement and Schedules

1. Financial Information.

The information provided for herein, except as otherwise noted, represents the assets and liabilities of the Debtor as of September 14, 2007 (the "Petition Date") unless otherwise noted.

2. Unaudited Financial Information.

The Statement and Schedules prepared by the Debtor's management and professionals are unaudited. While the Debtor has tried to ensure that the Statement and Schedules are accurate and complete based upon information that was available at the time of the preparation, the subsequent receipt of information or an audit may result in material changes in financial data contained in the Statement and Schedules.

3. Claim Description.

Any failure to designate a claim on the Statement and Schedules as "contingent," "unliquidated," or "disputed" does not constitute an admission that such claim is not "contingent," "unliquidated," or "disputed." The Debtor reserves the right to dispute, or to assert offsets or defenses to any claim reflected on their Schedules as to amount, liability, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtor reserves the right to amend its Schedules as necessary and appropriate.

4. Accuracy.

While the Debtor has sought to file complete and accurate Statement and Schedules, inadvertent errors and omissions may exist. The Debtor reserves the right to amend its Statement and Schedules as necessary or appropriate.

5. Liabilities.

The Debtor has sought to allocate liabilities between the pre-petition and post-petition periods based on the information and research that was conducted in connection with the preparation of the Statement and Schedules. As additional information becomes available and further research is conducted, the allocation of liabilities between pre-petition and post-petition periods may change.

6. Market Value of Property Interests.

Unless otherwise noted, the book value on the Debtor's books as of September 14, 2007, rather than current market value of the Debtor's interests in property, is reflected in the Statement and Schedules.

7. Specific Notes.

These general notes are in addition to the specific notes set forth in the related Statement and Schedules hereinafter.

United States Bankruptcy Court

District of Delaware

In re SCO Operations, Inc.
Debtor

Case No. 07-11337 (KG)
Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data, if they file a case under chapter 7, 11, or 13."

AMOUNTS SCHEDULED

| NAME OF SCHEDULE | ATTACHED (YES/NO) | NO. OF SHEETS | ASSETS | LIABILITIES | OTHER |
|--|-------------------|---------------|------------------------|------------------------|-------|
| A - Real Property | Yes | 1 | \$ 0.00 | | |
| B - Personal Property | Yes | 9 | \$ 9,549,519.07 | | |
| C - Property Claimed As Exempt | No | N/A | | | |
| D - Creditors Holding Secured Claims | Yes | 1 | | \$ 0.00 | |
| E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E) | Yes | 7 | | \$ 484,514.94 | |
| F - Creditors Holding Unsecured Nonpriority Claims | Yes | 5 | | \$ 2,533,975.36 | |
| G - Executory Contracts and Unexpired Leases | Yes | 1 | | | |
| H - Codebtors | Yes | 1 | | | |
| I - Current Income of Individual Debtor(s) | No | N/A | | | |
| J - Current Expenditures of Individual Debtor(s) | No | N/A | | | |
| TOTAL | | 25 | \$ 9,549,519.07 | \$ 3,018,490.30 | |

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community". If the debtor holds no interest in real property, write "None" under Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G-Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

| DESCRIPTION AND LOCATION OF PROPERTY | NATURE OF DEBTOR'S INTEREST IN PROPERTY | HUSBAND, WIFE, JOINT, OR COMMUNITY | CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION | AMOUNT OF SECURED CLAIM |
|--------------------------------------|---|------------------------------------|---|-------------------------|
| None | | | | |

Total \$ 0.00

(Report also on Summary of Schedules)

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "X" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category.

If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt. **Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule, do not include the name or address of a minor child. Simply state "a minor child."

| TYPE OF PROPERTY | NONE | DESCRIPTION AND LOCATION OF PROPERTY | HUSBAND, WIFE, JOINT, OR COMMUNITY | CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION |
|--|------|--------------------------------------|---------------------------------------|--|
| 1. Cash on hand. | | Petty cash | | \$ 54.37 |
| 2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks; savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives. | | Cash--See Exhibit B-2 | | \$ 2,687,810.90 |
| 3. Security deposits with public utilities, telephone companies, landlords, and others. | | Lease security deposits | | \$ 97,835.70 |
| 4. Household goods and furnishings, including audio, video, and computer equipment. | X | | | |
| 5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles. | X | | | |
| 6. Wearing apparel. | X | | | |
| 7. Furs and jewelry. | X | | | |
| 8. Firearms and sports, photographic, and other hobby equipment. | X | | | |
| 9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each. | X | | | |
| 10. Annuities, itemize and name each issuer. | X | | | |

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

| TYPE OF PROPERTY | NONE | DESCRIPTION AND LOCATION OF PROPERTY | HUSBAND, WIFE, JOINT, OR COMMUNITY | CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION |
|--|------|--|---------------------------------------|--|
| 11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest. 11 U.S.C. § 521(c); Rule 1007(b)). | X | | | |
| 12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars. | X | | | |
| 13. Stock and interests in incorporated and unincorporated businesses. Itemize. | X | | | |
| 14. Interests in partnerships or joint ventures. Itemize. | | Investment in SCO Software (India) PVT Ltd | | \$ 2,203.00 |
| 15. Government and corporate bonds and other negotiable and non-negotiable instruments. | X | | | |
| 16. Accounts Receivable. | | Trade Accounts Receivable--See Exhibit B-16A Intercompany Receivable--See Exhibit B-16B | | \$ 3,642,702.77 \$ 2,594,744.38 |
| 17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars. | X | | | |
| 18. Other liquidated debts owed to debtor including tax refunds. Give particulars. | X | | | |
| 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property. | X | | | |
| 20. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. | X | | | |
| 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each. | X | | | |
| 22. Patents, copyrights, and other intellectual property. Give particulars. | X | | | |

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

| TYPE OF PROPERTY | NONE | DESCRIPTION AND LOCATION OF PROPERTY | HUSBAND, WIFE, JOINT, OR COMMUNITY | CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION |
|---|------|--------------------------------------|------------------------------------|--|
| 23. Licenses, franchises, and other general intangibles. Give particulars. | X | | | |
| 24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes. | X | | | |
| 25. Automobiles, trucks, trailers, and other vehicles and accessories. | X | | | |
| 26. Boats, motors, and accessories. | X | | | |
| 27. Aircraft and accessories. | X | | | |
| 28. Office equipment, furnishings, and supplies. | | Net book value of computer equipment | | \$ 310,014.53 |
| 29. Machinery, fixtures, equipment and supplies used in business. | X | | | |
| 30. Inventory. | | Total Inventory | | \$ 214,153.42 |
| 31. Animals. | X | | | |
| 32. Crops - growing or harvested. Give particulars. | X | | | |
| 33. Farming equipment and implements. | X | | | |
| 34. Farm supplies, chemicals, and feed. | X | | | |
| 35. Other personal property of any kind not already listed. Itemize. | X | | | |

6 continuation sheets attached

Total

\$ 9,549,519.07

(include amounts from any continuation sheets attached. Report total also on Summary of Schedules)

SCHEDULE B - PERSONAL PROPERTY

EXHIBIT B-2

Checking, Savings, or Other Financial Accounts

| Institution | Description and Location of Property | Account # | Type of Account | Current Market Value of Debtor's Interest in Property ⁽¹⁾ |
|--------------------------------|--------------------------------------|-----------|-----------------|--|
| AIB | | 61348635 | USD | \$ 961,736.20 |
| AIB | | 61348981 | GBP | 481,565.37 |
| AIB | | 61356067 | EUR | 8,752.64 |
| AIB | | 08907188 | EUR | 210,159.90 |
| Zions Bank | | 071026363 | CREDIT CARD | - |
| Zions Bank | | 071026348 | LOCKBOX | - |
| Zions Bank | | 071026355 | OPERATING | - |
| Zions Bank | | 071026371 | PAYROLL | - |
| Zions Bank | | 082500026 | SWEEP | 271,344.62 |
| Wells Fargo Brokerage Services | | 12821708 | Investment | 754,252.17 |
| | | | Total | \$ 2,687,810.90 |

Note:

⁽¹⁾ The most recent available bank statement information was used to determine the above balances. In some instances, a 9/14/2007 bank balance could not be obtained.

SCHEDULE B - PERSONAL PROPERTY

EXHIBIT B-16A

Accounts Receivable

| Company | Amount |
|------------------------------|-------------|
| ACRODEX | \$ 6,057.60 |
| ACTIVANT SOLUTIONS INC | 24,655.18 |
| ADM MILLING LTD | 8,170.93 |
| ALACHUA COUNTY CLERK OF | 2,500.00 |
| ALASKA PACIFIC ENVIRONMENTAL | 2,400.00 |
| ALLIANCE TECHNOLOGY CO LTD | 4,491.76 |
| AMCO PLASTIC MATERIALS INC. | 1,085.04 |
| AMERICAN PERMANENT WARE | 2,706.25 |
| ANECTIS SA | 2,962.05 |
| APEXX SOLUTIONS INC. | 897.00 |
| APPLABS TECHNOLOGIES | 87,500.00 |
| APPLIED STRATEGIES INTERNAT | 1,464.00 |
| APRIL SYSTEM DESIGN | 4,500.00 |
| ARC TECHNOLOGY DISTRIBN LTD | 18,571.12 |
| ASK TECHNOLOGIES INC | 54,000.00 |
| ASPEN SYSTEMS | 1,980.00 |
| ASPYRA INC. | 3,750.00 |
| AT&T | 3,600.00 |
| ATK NORTH AMERICA | 2,200.00 |
| AVAYA INC | 605.00 |
| AVNET LOGISTICS US LP | 3,198.60 |
| BARCLAYS BANK CORP AFFAIRS | 28,824.83 |
| BELL MICROPRODUCTS LTD | 65,152.25 |
| BOWE BELL & HOWELL | 2,250.00 |
| BSYSTEMS UK LTD | 4,840.33 |
| bSYSTEMS UK Ltd | 5,022.19 |
| BT GLOBAL SERVICES ACCOUNT | 23,890.44 |
| BYTEC BODRY TECHNOLOGY GMBH | 30,493.99 |
| Carladata GmbH | 4,379.17 |
| CATHOLIC HEALTHCARE WEST | 1,980.00 |
| CAWTHORN & PICARD | 2,985.05 |
| CHOINI GMBH | 3,241.86 |
| CLARTEN SA | 98,305.87 |
| COMMODORE CORPORATION (THE) | 85.47 |
| COMVERSE LTD | 172,536.00 |
| COMVERSE NETWORK SYSTEMS | 2,268.00 |
| CORPORATE SOFTWARE | 79,408.10 |
| COSTCO | 22,785.52 |
| CVS PHARMACY | 1,588.94 |
| CYCOM BUSINESS SOLUTIONS | 5,130.85 |
| DAKEL INFORMATICA SA | 177,318.27 |
| DALLAS INDEPENDENT SCHOOL | 704.02 |
| DAL-TILE INC | 10,554.38 |
| DOMINO'S PIZZA LLC | 33,121.00 |
| DR PEPPER BOTTLING COMPANY | 1,299.00 |
| DRORNET SYSTEMS LTD | 440.00 |
| DST OUTPUT | 1,454.74 |
| DTR BUSINESS SYSTEMS INC | 226,816.34 |

SCHEDULE B - PERSONAL PROPERTY

EXHIBIT B-16A

Accounts Receivable

| Company | Amount |
|------------------------------|-----------|
| ECS COMPUTERS (ASIA) PTE LTD | 1,133.45 |
| EDS NEW ZEALAND PTY LIMITED | 9,600.00 |
| ESA SOFTWARE SPA | 2,783.94 |
| ESSILOR LABS OF AMERICA | 15,241.60 |
| FAIR ISAAC CORP | 9,000.00 |
| FIRST CITIZENS BANK LTD | 4,600.00 |
| Fortnum & Mason | 4,874.14 |
| FORWARD CORP | 1,800.00 |
| FRAME | 54,195.94 |
| FUJITSU SIEMENS COMPUTERS | 205.17 |
| GADSDEN COUNTY CLERK OF | 2,520.00 |
| GENERAL DATACOMM INC | 3,174.70 |
| GENERAL DYNAMICS | 2,000.00 |
| GENISYS SOFTWARE, INC | 11,680.00 |
| GESTION TECNOLOGICA | 4,651.75 |
| GETRONICS WANG COMPANY | 36,809.60 |
| GOLDTECH COMPUTER SYSTEMS | 1,200.00 |
| HANKOOK SCO LTD | 17,856.06 |
| HELP THE AGED | 2,418.87 |
| HIGHWAY INFORMATION SYSTEM | 7,432.65 |
| Intech Ltd | 3,933.04 |
| INTEGRA MICRO Systems PvtLTD | 34,185.98 |
| INTERGRADE SA | 9,354.65 |
| IT INNOVATION & TECHNOLOGY | 7,327.69 |
| JOMA GROUP NORDIC | 19,698.50 |
| KEYCENTRIX | 2,000.00 |
| KGW ENTERPRISES | 10,333.79 |
| KROGER CO | 2,500.00 |
| LANCASHIRE CONSTABULARY | 16,780.96 |
| LITTLE FLOWER CHILDREN SERV | 934.95 |
| LOGIX SA | 21,111.42 |
| LRD SYSTEMS LTD | 3,039.71 |
| LUCENT TECHNOLOGIES INC | 45,981.00 |
| MACTRONIC BUSINESS SYSTEMS | 14,907.20 |
| MBTECH AUTODIE, LLC | 2,302.46 |
| MCDONALD'S CORP | 3,620.80 |
| MEMOSIS SISTEMAS INFO LDA | 10,817.51 |
| METROPLEX DATA SYSTEMS | 738.52 |
| MICHAELS STORES INCORPORATED | 2,455.11 |
| MICROAGE | 3,187.74 |
| MICROCOMP SRO | 1,108.08 |
| MICROS SYSTEMS INC | 10,074.00 |
| MISYS HEALTHCARE SYSTEMS | 350.00 |
| MORREL COMPANY | 1,506.43 |
| MORSE | 23,482.61 |
| MPA SYSTEMS PTY LTD | 27,855.25 |
| MVA | 25,566.60 |

SCHEDULE B - PERSONAL PROPERTY
EXHIBIT B-16A
Accounts Receivable

| Company | Amount |
|------------------------------|------------|
| MWB BUSINESS SYSTEMS | 660.94 |
| NORTHROP GRUMMAN / LITTON | 7,404.00 |
| NOVELL INC - royalties | 21,793.30 |
| NOVUS SYSTEM INTEGRATORS CC | 8,572.00 |
| OFFICE OF SYSTEMS INTEGRATIO | 8,300.00 |
| OFFICER DISTRIBUIDORA S/A | 659.45 |
| OLLY LTD | 5,416.00 |
| OMICRON SOFTWARE SYSTEMS AB | 10,021.88 |
| OMNIX INTERNATIONAL LLC | 5,506.00 |
| ONNIK CORPORATION | 2,000.00 |
| OS&T | 3,528.25 |
| PAT YOUNG SERVICE CO. INC. | 2,250.00 |
| PERO COMPUTER HANDELSGESELL | 2,689.10 |
| PER-SE TECHNOLOGIES | 15,022.85 |
| PROMETRIC INC | 154.72 |
| PROVIDENCE HEALTH SYSTEM | 9,000.00 |
| PT PENTADATA PRIMA SAKTI | 3,249.50 |
| RADIO SHACK TECHNOLOGY SERV | 35,000.00 |
| RAYMAR INFORMATION TECH. INC | 3,877.17 |
| REED / CMD GROUP | 2,500.00 |
| RITE AID CORP | 2,300.00 |
| ROCKINGHAM COUNTY | 2,979.00 |
| ROLLS ROYCE ENGINE SVCS | 1,980.00 |
| SAGE SOFTWARE HEALTHCARE INC | 14,454.96 |
| Sai Infosystem (India) Pvt | 4,882.81 |
| SCO BENELUX | 8,528.81 |
| SCO SOFTWARE(CHINA) CO LTD | 56,024.09 |
| SENECA DATA DISTRIBUTORS INC | 112,405.13 |
| SER SOLUTIONS INC | 92,032.15 |
| SIEMENS AG | 20,477.58 |
| Siemens AG | 9,731.50 |
| SIEMENS ENTERPRISE | 219,560.00 |
| SIEMENS ICN | 2,319.00 |
| SOFT-TRONIK DISTRIBUTION | 9,242.38 |
| Software Solutions Partners | 3,099.54 |
| SOLUTION BOX SRL | 12,723.09 |
| SONATA INFO TECH LTD | 73,636.36 |
| SPECTRUM SYSTEMS INC | 1,440.00 |

SCHEDULE B - PERSONAL PROPERTY

EXHIBIT B-16A

Accounts Receivable

| Company | Amount |
|------------------------------|-------------------------------|
| SPHINX CST LTD | 73,919.58 |
| STATE OF ME | 8,268.00 |
| STRHOLD SPA | 338,647.16 |
| SUNLIGHT SERVICES GROUP. THE | 19,442.22 |
| SWIMLINE | 2,000.00 |
| SYNNEX CANADA LTD | 26,885.85 |
| SYNNEX CORP | 11,115.55 |
| SYSCO CORP | 21,736.60 |
| TARDIS SERVICES PTY LTD | 5,784.80 |
| TEAM 1 SYSTEMS | 33,598.75 |
| TECH DATA CANADA CORP | 34,991.58 |
| TECH DATA CORP | 93,972.67 |
| TECHMEX SA | 3,667.08 |
| TERIAN SOLUTIONS LLC | 44,380.90 |
| TERN | 3,178.82 |
| THOMSON FINANCIAL | 106,083.37 |
| TJF COMPUTER AG | 4,459.83 |
| TRANSCORE-DM COMPUTER SVC | 1,737.14 |
| TRANSPORTATION SPECIALISTS L | 720.00 |
| TRIDEX SYSTEMS INC | 668.21 |
| UNIPLUS LTD | 4,347.25 |
| UNISYS CORP | 46.53 |
| UNIV OF MEDICINE & | 2,800.00 |
| URBANA TECHNOLOGIES | 863.00 |
| USIS | 4,032.00 |
| VERIZON WIRELESS | 3,600.00 |
| VIRTUAL CARE PROVIDER | 1,980.00 |
| WALGREEN CO | 231,000.00 |
| WAVENEY DISTRICT COUNCIL | 8,170.93 |
| WELLS FARGO | 1,980.00 |
| Wildmark Enterprises LLC | 1.30 |
| Wireless Technologies | 9,199.08 |
| WISTRON CORP | 1,500.00 |
| Total | <u>\$ 3,642,702.77</u> |

SCHEDULE B - PERSONAL PROPERTY
EXHIBIT B-16B
Intercompany Receivable

| <u>Company</u> | <u>Amount</u> |
|------------------------------|------------------------|
| The SCO Group, Inc. | \$ 1,745,258.32 |
| SCO Software (India) PVT Ltd | 497,063.30 |
| SCO KK (Japan) | 352,422.76 |
| Total | \$ 2,594,744.38 |

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m). If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

| CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER (See Instructions Above) | CODEBTOR HUSBAND, WIFE, JO OR COMMUNITY | DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN | CONTINGENT | UNLIQUIDATED | DISPUTED | AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL | UNSECURED PORTION, IF ANY |
|---|---|--|------------|--------------|----------|---|---------------------------|
| | | | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| ACCOUNT NO. | | | | | | | |
| | | Value \$ | | | | | |
| Total ▶ | | | | | | \$ 0.00 | \$ 0.00 |

0 continuation sheets attached

(Recent also on Summary of Schedules.) (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and the last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R.Bankr.P. 1007(m). If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claims is contingent, place an "X" in the column labeled "Contingent." If the claims is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled, "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all amounts entitled to priority on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts who file a case under chapter 7 or 13 report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts who file a case under chapter 7 report this total also on the Statistical Summary of Certain Liabilities and Related Data.

- Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY (Check the Appropriate box(es) below if claims in that category are listed on the attached sheets)

Domestic Support Obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to a maximum of \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

Certain farmers and fishermen

Claims of certain farmers and fishermen, up to a maximum of \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals

Claims of individuals up to a maximum of \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).