

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re The SCO Group, Inc. <sup>(1)</sup>  
Debtor

Case No. 07-11337 (KG)  
Reporting Period: as of 04/30/09

**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	N/A	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	Yes	
Schedule of Professional Fees Paid	MOR-1b	N/A	
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	N/A	
Listing of aged accounts payable	MOR-4	N/A	
Accounts Receivable Reconciliation and Aging	MOR-5	N/A	
<b>OTHER</b>	MOR-5	N/A	

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

John R. Nielsen  
\_\_\_\_\_  
Signature of Authorized Individual\*

6/4/09  
\_\_\_\_\_  
Date

John R. Nielsen  
\_\_\_\_\_  
Printed Name of Authorized Individual

CFO  
\_\_\_\_\_  
Title of Authorized Individual

<sup>(1)</sup> 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.

**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	
	#	#	#	#	#####
<b>BALANCE PER BOOKS</b>					
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

June 4, 2009

Re: The SCO Group, Inc., et al.  
Del. Bankr. No. 07-11337  
Attestation Regarding Bank Account Reconciliation

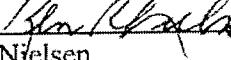
Office of the United States Trustee

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: 06/04/2009

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

By:   
Ken Nielsen  
Chief Financial Officer

**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.

	4/30/2009	Cumulative Filing to Date
<b>REVENUES</b>		
Gross Revenues	\$ -	\$ -
Less: Returns and Allowances	-	-
Net Revenue	<u>\$ -</u>	<u>\$ -</u>
<b>COST OF GOODS SOLD</b>		
Beginning Inventory	-	-
Add: Purchases	-	-
Add: Cost of Labor	-	-
Add: Other Costs (attach schedule)	-	-
Less: Ending Inventory	-	-
Cost of Goods Sold	<u>-</u>	<u>-</u>
Gross Profit	<u>\$ -</u>	<u>\$ -</u>
<b>OPERATING EXPENSES</b>		
Advertising	-	-
Auto and Truck Expense	-	-
Bad Debts	-	-
Contributions	-	-
Employee Benefits Programs	-	-
Insider Compensation*	-	-
Insurance	-	-
Management Fees/Bonuses	-	-
Office Expense	-	-
Pension & Profit-Sharing Plans	-	-
Professional Fees (Non-Bankruptcy)	-	-
Repairs and Maintenance	-	-
Rent and Lease Expense	-	-
Salaries/Commissions/Fees	-	-
Supplies	-	-
Taxes - Payroll	-	-
Taxes - Real Estate	-	-
Taxes - Other	-	-
Travel and Entertainment	-	-
Utilities	-	-
Other (attach schedule)	-	-
Total Operating Expenses Before Depreciation	-	-
Depreciation/Depletion/Amortization	-	-
Net Profit (Loss) Before Other Income & Expenses	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER INCOME AND EXPENSES</b>		
Other Income - China Investment Income	-	(13,462)
Interest Expense	-	-
Other Expense (attach schedule) -- Bank Fee	-	16
Intercompany Transfers	-	-
Net Profit (Loss) Before Reorganization Items	<u>\$ -</u>	<u>\$ (13,446)</u>
<b>REORGANIZATION ITEMS</b>		
Professional Fees	-	-
U. S. Trustee Quarterly Fees <sup>(1)</sup>	-	-
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	-	-
Gain (Loss) from Sale of Equipment	-	-
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	-	-
Income Taxes	-	-
Net Profit (Loss)	<u>\$ -</u>	<u>(13,446)</u>

(1) U.S. Trustee Quarterly Fees, due no later than one month following the end of each quarter, are estimated to be \$250.  
\*\*"Insider" is defined in 11 U.S.C. Section 101(31).

**BALANCE SHEET**

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

ASSETS	BOOK VALUE AT Apr 30, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
<b>CURRENT ASSETS</b>		
Unrestricted Cash and Equivalents	\$ -	\$ -
Restricted Cash and Cash Equivalents (see continuation sheet)	-	-
Accounts Receivable (Net)	-	-
Notes Receivable	-	-
Inventories	-	-
Prepaid Expenses	-	-
Professional Retainers	-	-
Other Current Assets (attach schedule)	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROPERTY AND EQUIPMENT</b>		
Real Property and Improvements	-	-
Machinery and Equipment	-	-
Furniture, Fixtures and Office Equipment	-	-
Leasehold Improvements	-	-
Vehicles	-	-
Less Accumulated Depreciation	-	-
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER ASSETS</b>		
Loans to Insiders*	-	-
<b>OTHER</b>	<b>828,435</b>	<b>1,326,293</b>
<b>TOTAL OTHER ASSETS</b>	<b>\$828,435</b>	<b>\$1,326,293</b>
<b>TOTAL ASSETS</b>	<b>\$828,435</b>	<b>\$1,326,293</b>

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT Apr 30, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>		
Accounts Payable	-	-
Taxes Payable (refer to FORM MOR-4)	-	-
Wages Payable	-	-
Notes Payable	-	-
Rent / Leases - Building/Equipment	-	-
Secured Debt / Adequate Protection Payments	-	-
Professional Fees	-	-
Amounts Due to Insiders*	-	-
Other Postpetition Liabilities (attach schedule)	-	-
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>		
Secured Debt	-	-
Priority Debt	-	-
Unsecured Debt	1,260,843	1,745,258
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>\$1,260,843</b>	<b>\$1,745,258</b>
<b>TOTAL LIABILITIES</b>	<b>\$1,260,843</b>	<b>\$1,745,258</b>
<b>OWNER EQUITY</b>		
Capital Stock	-	-
Additional Paid-In Capital	-	-
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition	(418,962)	(418,965)
Retained Earnings - Postpetition	(13,446)	-
Adjustments to Owner Equity (attach schedule)	-	-
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-	-
<b>NET OWNER EQUITY</b>	<b>\$ (432,408)</b>	<b>\$ (418,965)</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>\$828,435</b>	<b>\$1,326,293</b>

\*\*Insider" is defined in 11 U.S.C. Section 101(31).

(\$0)

FORM MOR-3  
(4/07)

BALANCE SHEET - continuation sheet

	ASSETS	BOOK VALUE AT Apr 30, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Current Assets			
Other Assets			
SCO Group (Germany) GmbH		\$24,944	\$24,944
SCO KK (Japan)		\$765,366	765,366
SCO Group Canada		\$38,051	38,051
SCO Group (France) SARL		\$70	70
SCO Software (UK), LTD		\$4	4
SCO China		\$-	497,858
<b>TOTAL OTHER ASSETS</b>		<b>\$828,435</b>	<b>\$1,326,293</b>

**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 9423 or payment receipt to verify payment or deposit of federal payroll taxes.  
Attach photocopies of any tax returns filed during the reporting period.

7/31/2008

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
<b>Federal</b>						
Withholding						
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other						
Total Federal Taxes						
<b>State and Local</b>						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other						
Total State and Local						
<b>OTHER</b>						

See attestation letter

See attestation letter

\*"Insider" is defined in 11 U.S.C. Section 101(31).



June 4, 2009

Re: The SCO Group, Inc., et al.  
Del. Bankr. No. 07-11337  
Attestation Regarding Postpetition Taxes

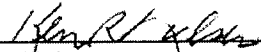
Office of the United States Trustee

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: 06/04/2009

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

By:   
Ken Nielsen  
Chief Financial Officer