UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re SCO Operations, Inc.[1]
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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 Post petition 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 Post petition 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

Signature of Authorized Individual* — Date: 4/21/11

KEN NIELSEN — 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 333 South 520 West Suite 170, 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 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 is filed consistent with the format and allocations of liabilities as previously adopted by 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.

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

Debtor **Reporting Period: as of 02/28/11**

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				02/01/2011 through 02/28/2011	CUMULATIVE FILING TO DATE
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	ACTUAL
CASH BEGINNING OF MONTH					601,753	$5,914,445
RECEIPTS						
CASH SALES						
ACCOUNTS RECEIVABLE	**N/A**				453,558	35,449,472
LOANS AND ADVANCES						
SALE OF ASSETS						217,728
OTHER (ATTACH LIST)					20,654	3,146,987
PROCEEDS FROM SECURED DEBTOR LOAN						1,950,000
TOTAL RECEIPTS					$474,212	$40,764,187
DISBURSEMENTS						
NET PAYROLL					67,487	9,875,620
PAYROLL TAXES					32,111	4,638,940
SALES, USE, & OTHER TAXES					118	95,598
INVENTORY PURCHASES					1,574	1,153,479
SECURED/ RENTAL/ LEASES					33,014	1,769,306
INSURANCE					27,332	3,168,350
ADMINISTRATIVE & SELLING					31,805	6,471,676
NON-BANKRUPTCY PROFESSIONAL FEES						2,241,881
OTHER (ATTACH LIST)					603	1,936,798
OWNER DRAW *						
TRANSFERS (TO DIP ACCTS)						
PAYMENTS TO SUBSIDIARIES UNDER INTERCOMPANY AGENCY AGREEMENTS & ARRANGEMENTS					89,648	10,393,625
PROFESSIONAL FEES					5,620	4,018,931
U.S. TRUSTEE QUARTERLY FEES					6,825	134,600
COURT COSTS						
TOTAL DISBURSEMENTS					$296,137	$45,898,804
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)					$178,075	$(5,134,618)
CASH - END OF MONTH	(SEE BANK ACCOUNTS LIST)				$779,827	$779,827

* 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		$296,137
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	$	296,137

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 ac

Other Receipts/Disbursements Attachment

	02/01/2011 through 02/28/2011	CUMULATIVE FILING TO DATE
Other Receipts		
Interest	$226	$229,926
Sale Of Asset		509,525
Royalties and distributions from Japan and China affiliates		935,351
Employee Reimbursement & Refunds		34,684
Restricted Cash - Novell SVRx		881,526
Tax Refund		2,948
COBRA Refund	7,346	98,391
Refund from Vendor		118,874
Exercise of Stock Options - Paid in Capital		64,300
FX	13,082	271,451
Total	$20,654	$3,146,975
Other Disbursements		
Novell SVRx Fee		478,486
Constructive Trust Amount to Novell		625,487
Leasehold Improvement		22,917
Security Deposit		225,000
Refund		90
Bank Fees	603	122,168
FX		462,649
Total	$603	$1,936,796

In re SCO Operations, Inc. **Case No. 07-11338 (KG)**
Debtor **Reporting Period: as of 02/28/11**

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
	#	#	#	#
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

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: 4/21/2011

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

By: /Ken Nielsen
Ken Nielsen
Chief Financial Officer

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
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	235			
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			
Madson & Austin	October, 2007			601804	12/18/07	646			
Madson & Austin	November, 2007			000005	12/7/07	6,715			
Madson & 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			
Madson & Austin	November, 2007			601850	1/4/08	2,076	604		
Coltrin & Associates	Oct 07 - Jan 08			601895	1/11/08	33,300	584		
Coltrin & Associates	December, 2007			601907	1/18/2008		550		
Donohue 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			
Madson & Austin	February 2008			601971	2/8/08	2,282			
Donohue 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		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
Mesirow	Sept 14 - Nov 07			40041	2/5/08	359,911	48,702		
Epiq	February 2008			40147	3/20/08	2,961	405		
Mesirow	December 2007			40099	3/7/08	18,436			
Mesirow	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			
Madson & 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 Colter	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		
Mesirow	January - February, 2008			40215	5/2/08	31,278			
Tanner & Co	January, 2008			40225	5/6/08	22,753	283		
Tanner & Co	April, 2008			602119	5/30/08	6,920	10		
Broadridge	April, 2008			602109	5/30/08	13,552			
Bowne of Dalles	Sep, 2007 & Feb, 2008			40205	5/2/08	5,005			
Bowne of Dalles	March, 2008			602108	5/30/08	3,240			

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
Kevin McBride	March, 2008			15144	5/8/08	25,000			
Madson & Austin	January, 2008			N040232	5/9/08	3,066	653		
Madson & 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			
Madsen & 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			
Pachulski Stang Ziehl	March 2008			40319	6/27/08	3,911			
Pachulski Stang Ziehl	February 2008			40319	6/27/08	5,202			
Pachulski 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	7/1/08	20,000			
Kevin McBride	May 2008			15156	7/9/08	20,000			
Madson & 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		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
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		
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 SOLUTI	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 DOCUMEN	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 SOLUTION	August 2008			40635	11/10/08	901	404		
EPIQ BANKRUPTCY SOLUTION	September 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 SOLUTION	Oct 08			40753	12/12/08	6,042	1,231		
PACHULSKI STANG ZIEHL	Apr, June 08			40733	12/5/08	17,755	2,536		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
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		
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 8			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		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
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		
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			
BERGER SINGERMAN	Sept 07,Dec07,Apr 08, May 08,Jul toDec 08,May 09			286	7/31/09	106,035	166		
BOISE SCHILLER & FLEXNER	Mar to Jun 08			41372	7/30/09	48,647			
DORSEY & WHITNEY	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		
AUSTIN RAPP & HARDMAN				41468	9/18/09	416			
EPIQ BANKRUPTCY				41443	9/4/09	1,761	415		
KEVIN MCBRIDE				15189	9/1/09	11,000			
AUSTIN RAPP & HARDMAN	July 09			41540	10/23/09	1,246			
CHRISTINE BOTOSAN	June 09			41558	10/30/09	9,000	1,665		
EPIQ BANKRUPTCY	May 09			41515	10/9/09	4,511	5,140		
PROFILE CONSULTING	June 09			41559	10/30/09	900			
TANNER & CO	Sept 09			41522	10/9/09	7,500	576		
		NO PROFESSIONALS PAID IN NOVEMBER							
AUSTIN RAPP & HARDMAN	July, Sept, Oct 09			41672	12/22/09	2,067	65		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
OCEANPARK ADVISORS, LL	Sept, Oct 09			41643	12/10/09	40,000			
STEWART MCKELVEY	Apr to July 09			41680	12/22/09	191	61		
WASATCH ECONOMICS	Retainer			41745	1/28/10	12,000			
AUSTIN RAPP & HARDMAN	Jan 10			41798	2/25/10	2,450			
CURSED NETWORK CORPORA	Jan 10			41800	2/25/10	675	189		
THAKKER & THAKKER	Dec 09 to Feb 10			41790	2/19/10	285			
BLANK ROME	Aug to Nov 09			407	3/26/10	335,296	5,709		
MESIROW FINANCIAL CONS	Jun 08			41861	3/26/10	362			
OCEANPARK ADVISORS, LL	Sep to Dec 09			406	3/26/10	261,645	24,011		
PACHULSKI, STANG, ZIEHL	Jun to Nov 09			41862	3/26/10	45,029	9,496		
CURSED NETWORK CORPORA	Jan, Feb 10			41828	3/12/10	1,725	221		
DORSEY & WHITNEY	Dec 08-Jan 09, Mar 09-Apr 09			41859	3/26/10	10,191	31		
G.GERVAISE DAVIS	Mar 10 Retainer			41825	3/10/10	5,000			
GOODWIN PROCTOR	Dec 09, Jan 10			41840	3/12/10	2,428			
TANNER & CO	Jun 09			41864	3/26/10	3,301			
TANNER & CO	Aug 09			41869	3/26/10	548			
OCEANPARK ADVISORS, LL	Jan 10			417	4/2/10	71,744	2,535		
CURSED NETWORK CORPORA	Feb, Mar 10			41889	4/9/10	375			
ED YOUNG	Mar 10			41924	4/30/10	2,183			
GOODWIN PROCTOR	Feb10			41890	4/9/10	4,740	101		
KELLY BROWN HICKEN	Mar 10			41927	4/30/10	974			
LAURA W ROBINSON	Mar 10			41928	4/30/10	1,148			
PATTI WALKER	Mar 10			41929	4/30/10	3,787			
R&D STRATEGIC SOLUTIONS	Jan 10			41893	4/9/10	1,706	43		
RAYMOND P FENLON	Mar 10			41931	4/30/10	626			
REBECCA JANKE	Mar 10			41932	4/30/10	1,535			
OCEANPARK ADVISORS, LL				435	5/6/10	127,465	17,413		
FILLMORE SPENCER, LLC	Jan, Feb, Mar 10			41959	5/13/10	5,141	5		
HATCH JAMES DODGE	Feb, Mar, Apr 10			41993	5/27/10		7,882		
PATTI WALKER	Feb 10			41982	5/20/10	221			
R&D STRATEGIC SOLUTIONS	Feb, Mar 10			41999	5/27/10	35,368			
THAKKER & THAKKER	Mar,Apr 10			41968	5/31/10	335			
TRIAL GRAPHIX	Feb, Mar 10			42001	5/27/10	36,809	5,938		
TRIAL GRAPHIX	Feb 10			42006	5/27/10	1,383			

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
WASATCH ECONOMICS	Jan, Feb 10			41977	5/13/10	21,758			
BOIES, SCHILLER & FLEX	Feb 10			42032	6/10/10		19,803		
BOIES, SCHILLER & FLEX	Mar 10			42054	6/21/10		15,000		
FILLMORE SPENCER, LLC	Mar 10			42013	6/3/10	1,000			
GARY PISANO	Mar 10			42015	6/3/10	26,406			
PARSONS KINGHORN HARRI	"Feb, Mar 10			42021	6/3/10	1,000			
RANDD STRATEGIC SOLUTI	"Feb, Mar 10			42040	6/10/10		7,500		
RANDD STRATEGIC SOLUTI	"Feb, Mar 10			42057	6/21/10		5,000		
TANNER & CO	Sep 09, Jan 10			42064	6/21/10	1,800			
TRIAL GRAPHIX	Mar 10			42044	6/10/10	7,500			
TRIAL GRAPHIX	Mar 10			42058	6/21/10	5,000			
WASATCH ECONOMICS	Mar 10			42050	6/10/10	6,893			
WASATCH ECONOMICS	Mar 10			42062	6/21/10	5,000			
AUSTIN RAPP & HARDMAN	Apr, May 10			42107	7/16/10	1,574			
BOIES, SCHILLER & FLEX	Mar 10			42081	7/1/10		15,000		
BOIES, SCHILLER & FLEX	Mar 10			42108	7/16/10		15,000		
TANNER & CO	Jan 10			42097	7/1/10	30			
TRIAL GRAPHIX	Mar 10			42090	7/1/10	5,000			
WASATCH ECONOMICS	Mar 10			42124	7/16/10	5,000			
EPIQ BANKRUPTCY SOLUTI	Jun 09 Jul 09			42193	8/27/10	24,761	6,258		
BOIES, SCHILLER & FLEX	Mar-10			42147	8/6/10		15,000		
BOIES, SCHILLER & FLEX	Mar-10			42181	8/20/10		20,000		
RANDD STRATEGIC SOLUTI	Feb Mar 10			42155	8/6/10	6,857			
STEWART MCKELVEY	Apr 10			42169	8/12/10	226	10		
TRIAL GRAPHIX				42171	8/12/10	11,487	7,499		
OCEANPARK ADVISORS, LL	Jul 10			493	9/2/10	90,000			
AUSTIN RAPP & HARDMAN	Mar 10			42223	9/17/10	4,966			
BLANK ROME				494	9/2/10	308,547	10,803		
BOIES, SCHILLER & FLEX	Mar 10			42224	9/17/10	20,000			
TANNER & CO	Mar to Jul 10			42231	9/17/10	6,179	226		
THAKKER & THAKKER	2007,2008,2009,2010			42237	9/17/10	2,181			
KING & MCCLEARY, LLC	Sep 10			42298	10/29/10	15,000			
EPIQ BANKRUPTCY SOLUTI	Aug - Sept 09			042317	11/12/10	2,315	613		
OCEANPARK ADVISORS, LL	Feb-Aug 10 Nov 10			522	11/5/10	30,000	10,037		

In re SCO Operations, Inc.
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/11

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
OCEANPARK ADVISORS, LL	Mar 10			527	11/19/10	73,464			
AUSTIN RAPP & HARDMAN	Sep - Oct 10			042332	11/18/10	817			
KING & MCCLEARY, LLC	Nov 10			042339	11/18/10	7,500			
EPIQ BANKRUPTCY	Oct 09 Nov 09			042358	12/3/10	2,367	911		
EPIQ BANKRUPTCY	Dec 09 Jan 10			042389	12/22/10	2,077	803		
EPIQ BANKRUPTCY SOLUTI	Feb 10 Mar 10			042419	1/14/11	2,224	616		
KING & MCCLEARY, LLC	11-Jan			042421	1/14/11	7,500	960		
EPIQ BANKRUPTCY SOLUTI	Apr 10 May 10			42472	2/3/11	2,182	887		
EPIQ BANKRUPTCY SOLUTI	Jun 10 Jul 10			42511	2/24/11	1,731	820		
SUBTOTAL						$5,786,314	$474,498		

FORM MOR-1b
(04/07)

DO NOT INCLUDE 0001 FX ADJUSTMENTS IN BANK BAL
PUT IN FIELDS FOR FX - CONSOLIDATION FX ADJ

SCO OPERATIONS
BANK ACCOUNTS

BANK	ADDRESS	ADDRESS 2	CITY	STATE	ZIP	COUNTRY	ACCOUNT NAME	ACCOUNT TYPE	ACCOUNT #	Balances
AIB	Ashford House	PO Box 518, Tara Street		Dublin 2		Ireland	SCO Operations Inc.	USD	61348635	22,608
AIB	Ashford House	PO Box 518, Tara Street		Dublin 2		Ireland	SCO Operations Inc.	GBP	61348981	94,236
AIB	Ashford House	PO Box 518, Tara Street		Dublin 2		Ireland	SCO Operations Inc.	EUR	61356067	67,007
AIB	IFSC Branch	Excise Walk	Clarion Quay	Dublin 1		Ireland	SCO Operations Inc.	EUR	08907188	32,041
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	CREDIT CARD	071026363	0
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	LOCKBOX	071026348	closed
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	OPERATING	071026355	193,043
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	PAYROLL	071026371	(3,236)
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	SWEEP	082500026	314,313
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	MONEY MARKET	071520449	closed
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	NEW OPERATING	071039952	163
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	NEW MONEY MARKET	071528947	closed
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	NEW CREDIT CARD	071039960	closed
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	INTERMEDIARY ACCOUNT	071044499	791
Zions Bank	462 West 800 North		Orem	UT	84057		SCO Operations Inc.	DIP	71537492	61,947
Wells Fargo Brokerage Services	299 S. Main Street	5th Floor	SLC	UT	84111		SCO Operations Inc.	Investment	12821708	closed
Latin American Cash										5,619
Petty Cash										201
									Total Cash before Restricted	788,733
									Uncleared Disbursements	(8,906)

Total Cash in SCO Ops BS	**779,827**	**Ties to MOR 1**
Restricted Cash -- Novell SVRx	(137,553)	
Total after restricted	642,274	
Consolidation FX Adjustment		
	642,274	

FOREIGN
SUBSIDIARY BANK
ACCOUNTS

Allied Irish Bank (GB)	81/89 St Alban's Road		Watford	Herts	WD1 1RG	United Kingdom	SCO Software (UK) Ltd.	GBP	00360040	20,846
Barclays Bank PLC	45 Boulevard	Haussmann	75315	Paris Cedex	9	France	The SCO Group Sarl	EUR	30588-60001-72803130102	30,852
Deutsche Bank	Postfach 24	53244	Bad Homburg			Germany	The SCO Group GMBH	EUR	3906773	49,999
Royal Bank of Canada								CAD		0
Bank of America	DCM Building	16 Barakhamba Rd.	New Delhi		110 001	India	SCO Software (India) Pvt Ltd.	INR	36474011, 24325010	15,376
HDFC Bank Ltd.							SCO Software (India) Pvt Ltd.	INR	26100353	0
Mizuho Bank, Ltd	IkejiriOhashi Sub-Branch						Current Account (petty cash)	JPY	8012492	700
Sumitomo Mitsui Banking Corporation	ShibuyaEkimae Branch						Current Account	JPY	257210	3,580
Sumitomo Mitsui Banking Corporation	ShibuyaEkimae Branch						Ordinary Deposit	JPY	2003094	644,599
Sumitomo Mitsui Banking Corporation	ShibuyaEkimae Branch						Ordinary Deposit	JPY	3221270	26,547
Sumitomo Mitsui Banking Corporation	ShibuyaEkimae Branch						Time Deposit Account	JPY	795898	0
							Int'l Petty Cash (excludes Japan)			263
									Total Foreign Subsidiary	792,762
								In Japan Sub - 2325	**Restricted Cash -- Novell SVRx**	(569,082)
								In Japan Sub	**Other Restricted**	0
									Net Foreign	223,680.00
									Total Cash	865,954
									INC FX Adjustment for Japan	
										865,954

In re SCO Operations, Inc. **Case No. 07-11338 (KG)**
Debtor **Reporting Period: as of 02/28/11**

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.

REVENUES	02/01/2011 through 02/28/2011	Cumulative Filing to Date
Gross Revenues	$259,273	$34,947,055
Less: Returns and Allowances	-	$260,915
Net Revenue	$259,273	$34,686,158
COST OF GOODS SOLD		
Beginning Inventory	$66,635	$160,178
Add: Purchases	(169)	33,347
Add: Cost of Labor	-	3,192,298
Add: Other Costs (attach schedule)	1,329	6,087,261
Less: Ending Inventory	66,076	66,076
Cost of Goods Sold	$1,719	9,407,023
Gross Profit	$257,554	$25,279,133
OPERATING EXPENSES		
Advertising	$ -	$512,268
Auto and Truck Expense	-	-
Bad Debts	-	60,804
Contributions	-	-
Employee Benefits Programs	25,190	3,412,863
Insider Compensation*	-	-
Insurance	7,935	1,237,406
Management Fees/Bonuses	-	-
Office Expense	17,502	1,753,926
Pension & Profit-Sharing Plans	-	-
Professional Fees (Non-Bankruptcy)	8,078	1,826,065
Repairs and Maintenance	66	99,158
Rent and Lease Expense	26,986	1,634,655
Salaries/Commissions/Fees	100,876	16,131,529
Supplies	884	76,966
Taxes - Payroll	-	-
Taxes - Real Estate	220	19,471
Taxes - Other	-	(107,145)
Travel and Entertainment	1,221	649,278
Utilities	2,599	268,621
Other[(1)] (attach schedule)	-	(5,711,909)
Total Operating Expenses Before Depreciation	$191,555	$21,863,973
Depreciation/Depletion/Amortization	-	208,243
Net Profit (Loss) Before Other Income & Expenses	$65,998	$3,206,917
OTHER INCOME AND EXPENSES		
Other Income (Loss) (attach schedule)	$(6,527)	$(317,397)
Other Expense (attach schedule)	603	2,053,014
Intercompany Transfers	110,443	11,445,786
Net Profit (Loss) Before Reorganization Items	$(51,574)	$(10,609,274)
REORGANIZATION ITEMS		
Professional Fees	$6,263	$6,473,392
U. S. Trustee Quarterly Fees[(2)]	-	37,050
Interest Earned on Accumulated Cash from Chapter 11	224	116,238
Gain (Loss) from Sale of Equipment	-	168,658
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	-	-
Income Taxes	299	328,352
Net Profit (Loss)	$(57,914)	$(17,163,172)

(1) Adjustment to allocate legal expenses surrounding the IBM and Novell litigation to Cost of Goods Sold at Fiscal Quarter Closes (October, January, April & July).

(2) 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	02/01/2011 through 02/28/2011	Cumulative Filing to Date
Other Costs of Goods Sold		
Cost Overhead	-	$502,318
Cost Royalty	-	3,257,419
Cost Technology	-	156,353
Cost Other	1,329	2,171,169
TOTAL OTHER COST OF GOODS SOLD	$1,329	$6,087,260
Other Operational Expenses		
Cost of Goods Sold Reclassification[(1)]	$ -	$(5,711,908)
Other Income and Expenses		
Foreign Exchange Gain (Loss)	17,554	$(26,312)
Interest Income/Expense	(24,081)	(291,085)
TOTAL OTHER INCOME (LOSS)	$(6,527)	$(317,398)
Other Expenses		
Miscellaneous Financial Costs	-	$3,100
Foreign Exchange Loss	-	2,913
Bank Charges	603	90,920
Equity in Affiliates	-	2,213,733
Impairment of Assets	-	253,437
Miscellaneous Exp/Inc	-	(511,091)
TOTAL OTHER EXPENSES	$603	$2,053,011
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.

In re SCO Operations, Inc. **Case No. 07-11338 (KG)**
Debtor **Reporting Period: as of 02/28/11**

BALANCE SHEET

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

ASSETS	BOOK VALUE AT February 28, 2011	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
CURRENT ASSETS		
Unrestricted Cash and Equivalents	$642,276	$4,023,589
Restricted Cash and Cash Equivalents (see continuation sheet)	137,553	1,890,856
Accounts Receivable (Net)	591,129	3,092,548
Notes Receivable	-	-
Inventories	66,076	160,178
Prepaid Expenses	198,360	1,527,293
Professional Retainers	-	-
Other Current Assets (attach schedule)	1,370,420	2,433,409
TOTAL CURRENT ASSETS	$3,005,814	$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	$5,050,617	$15,493,080

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT February 28, 2011	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
LIABILITIES NOT SUBJECT TO COMPROMISE (Post petition)		
Accounts Payable	1,494,408	8,259
Taxes Payable (refer to FORM MOR-4)	172,212	210,272
Wages Payable	296,564	541,776
Notes Payable	-	-
Rent / Leases - Building/Equipment	-	-
Secured Debt / Adequate Protection Payments	-	-
Professional Fees	-	153,165
Secured borrowings under Debtor Loan	2,235,621	-
Amounts Due to Insiders*	-	-
Other Post petition Liabilities (attach schedule)	2,944,551	3,398,168
TOTAL POST PETITION LIABILITIES	$7,143,356	$4,311,640
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt	-	-
Priority Debt	-	-
Unsecured Debt	6,266,955	2,920,958
TOTAL PRE-PETITION LIABILITIES [(1)]	$6,266,955	$2,920,958
TOTAL LIABILITIES	$13,410,311	$7,232,598
OWNER EQUITY		
Capital Stock	21,899	21,783
Additional Paid-In Capital	264,030,391	260,873,412
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition[(2)]	(255,202,167)	(253,444,600)
Retained Earnings - Postpetition[(2)]	(17,163,172)	
Adjustments to Owner Equity (attach schedule)	(46,662)	809,887
Post petition Contributions (Distributions) (Draws) (attach schedule)	-	-
NET OWNER EQUITY	$(8,359,711)	$8,260,482
TOTAL LIABILITIES AND OWNERS' EQUITY	$5,050,600	$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 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 earnin 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

ASSETS	BOOK VALUE AT February 28, 2011	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Current Assets		
Accounts Receivable Credit Card Batch	$21,995	$18,583
Interest Income Receivable	-	6,182
Employee Travel Advance	-	14,250
Other Receivables	-	67,060
Deposits	142,075	97,836
Interdivision Transfers	-	-
Intercompany Receivables - SCO Group	1,182,238	1,745,258
Intercompany Receivables - SCO India	-	127,598
Intercompany Receivables - SCO Japan	24,112	356,642
TOTAL OTHER CURRENT ASSETS	$1,370,420	$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	BOOK VALUE AT February 28, 2011	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Post petition Liabilities		
Accrued Co-op Advertising	86,000	234,720
E*Trade Cash Accrual	-	125
Accrued Expense - Research & Development	6,250	130,779
Accrued Expense - Sales & Marketing	-	134,489
Accrued Expense - General & Administrative	-	10,500
Accrued Expense - General Legal	6,686	132,500
Accrued Expense - Chapter 11 Fees	573,714	-
Accrued Expense - Escrow Legal	11,337	425,455
Accrued Expense - Other	23,025	45,262
Deferred Income - Services	291,543	1,223,830
Deferred Income -PS CONTRACT AC	0	9,273
Deferred Income-SES	27,942	341,882
Deferred Income-Me Inc.	1,478	722
Deferred Revenue	-	25,616
Deferred Customer Liability	-	-
Deferred Revenue @ DISTRIB	130,528	176,994
Royalties Payable	(184)	41,231
Accrued Royalties Payable	91,620	146,405
Royalties Payable to Novell	13,986	133,984
Intercompany Payables - SCO Group	-	-
Intercompany Payables - UK	492,890	-
Intercompany Payables - SCO Germany	706,245	-
Intercompany Payables - SCO France	(17,567)	-
Intercompany Payables - SCO Canada	11,349	-
Intercompany Payables - SCO India	419,507	-
Dilapidation Accrual	68,202	184,401
TOTAL OTHER POST PETITION LIABILITIES	$2,944,551	$3,398,168
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
Post petition Contributions (Distributions) (Draws)		

In re SCO Operations, Inc. **Case No. 07-11338 (KG)**
Debtor **Reporting Period: as of 02/28/11**

STATUS OF POST PETITION 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 POST PETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 90	Total
Accounts Payable	$ 24,869	$ 25,147	$ 16,362	$ -	$ 1,428,029	$ 1,494,408
Wages Payable	296,564	-	-	-	-	296,564
Taxes Payable	172,212	-	-	-	-	172,212
Rent/Leases-Building	-	-	-	-	-	-
Rent/Leases-Equipment	-	-	-	-	-	-
Secured Debt/Adequate Protection Payments	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-
Secured borrowings under Debtor Loan	2,235,621	-	-	-	-	2,235,621
Amounts Due to Insiders*	-	-	-	-	-	-
Other: Other Post petition Liabilities (A)	2,944,551	-	-	-	-	2,944,551
Total Post petition Debts	$ 5,673,818	$ 25,147	$ 16,362	$ -	$ 1,428,029	$ 7,143,357

Explain how and when the Debtor intends to pay any past-due post petition debts.

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

(A) Other post petition 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 and other transactions under the Agency Agreements. General accruals are accruals based upon estimates to which specific identified vendors are not known. Intercompany payables represent 47% of Other Post petition liabilities with Deferred revenues representing 25%, Accrued Chapter 11 Fees representing 15% and general accruals representing 3% of Other Post petition liabilities. For a detail listing of the make up of these amounts see " FORM MOR-3 (CONT'D) 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: 4/21/2011

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

By: _____
Ken Nielsen
Chief Financial Officer

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	$874,542
+ Amounts billed during the period	244,554
- Amounts collected during the period	453,558
Total Accounts Receivable at the end of the reporting period	$665,538

Accounts Receivable Aging	
0 - 30 days old	519,888
31 - 60 days old	48,988
61 - 90 days old	27,726
91+ days old	65,747
Accounts Receivable	662,349
Foreign Exchange Adjustment	3,188
Total Accounts Receivable	665,538
Receivables-Royalties	39,053
Other Receivables	0
Allowance for Sales Returns	(40,500)
Allowance for Doubtful Accounts	(72,961)
Accounts Receivable (Net)	$591,130

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 post petition tax returns been timely filed? If no, provide an explanation below.	x	
4. Are workers compensation, general liability and other necessary insurance coverage's 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