

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
The SCO GROUP, INC., <u>et al.</u> , ¹)	Case No. 07-11337 (KG)
)	(Jointly Administered)
)	
Debtors.)	Related Docket No. 158

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF TANNER LC AS ACCOUNTANTS TO THE DEBTORS**

Upon the application (the "Application")² of the debtors and debtors-in-possession in the above-captioned Chapter 11 cases (the "Debtors"), for entry of an order, pursuant to sections 327(a), 328 and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing the retention and employment of Tanner LC ("Tanner") as accountants to the Debtors and upon the Affidavit of Kent M. Bowman and the supplemental declaration of Kent M. Bowman (collectively, the "Bowman Affidavit"); and the Court being satisfied, based upon the representations made in the Application and the Bowman Affidavit, that such financial advisors represent no interest adverse to the Debtors' estates or their creditors with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and

¹ The Debtors and the last four digits of each of the Debtors' federal tax identification numbers 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.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Application.

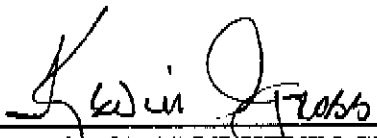
in the best interests of the Debtors' estates and their creditors; and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefore, it is hereby

ORDERED that the Application is granted and approved in all respects *nunc pro tunc* to October 2, 2007; and it is further

ORDERED that, pursuant to sections 327(a), 328 and 1107(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 5002, the Debtors are hereby authorized to employ Tanner as their accountants, in accordance with the terms of the Engagement Letter, and the Application, to perform the services set forth in the Application and the Engagement Letter; and it is further

ORDERED that Tanner shall be compensated in accordance with the procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules and Local Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.

Dated: December 5, 2007
Wilmington, DE



THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE