

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re SCO Operations, Inc.⁽¹⁾
Debtor

Case No. 07-11338 (KG)
Reporting Period: as of 02/28/09

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	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 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	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

Ken R. Nelson

Signature of Authorized Individual*

4/1/09

Date

Ken R. Nelson

Printed Name of Authorized Individual

CEO

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 355 South 520 West, Linton, 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.

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				02/01/2009 through 02/28/2009		CUMULATIVE FILING TO DATE	
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	PROJECTED	ACTUAL	PROJECTED
CASH BEGINNING OF MONTH					\$2,975,587	\$2,106,100	\$5,914,445	\$6,134,160
RECEIPTS								
CASH SALES								
ACCOUNTS RECEIVABLE	N/A				674,281	1,200,000	21,193,036	24,709,229
LOANS AND ADVANCES								
SALE OF ASSETS								
OTHER (ATTACH LIST)					25,607	25,000	2,502,039	326,178
TRANSFERS (FROM DIP ACCTS)								
TOTAL RECEIPTS					\$699,888	\$1,225,000	\$23,695,074	\$25,035,407
DISBURSEMENTS								
NET PAYROLL					238,081	354,350	6,002,918	8,987,900
PAYROLL TAXES					128,241	54,522	2,934,167	1,153,538
SALES, USE, & OTHER TAXES					1,831	7,500	67,334	127,500
INVENTORY PURCHASES					70,075	12,000	592,533	745,380
SECURED/ RENTAL/ LEASES					52,666	38,744	915,649	828,524
INSURANCE					61,517	156,730	1,703,762	2,662,402
ADMINISTRATIVE & SELLING					205,253	131,624	4,361,589	2,737,202
NON-BANKRUPTCY PROFESSIONAL FEES					151,440	130,000	1,407,310	2,722,000
OTHER (ATTACH LIST)					128,870	30,000	1,121,824	582,797
OWNER DRAW *					0			
TRANSFERS (TO DIP ACCTS)								
FUNDING OF SUBSIDIARIES					120,227	260,073	5,818,070	4,765,268
PROFESSIONAL FEES					80,640	235,000	2,187,877	3,905,250
U.S. TRUSTEE QUARTERLY FEES							59,850	31,250
COURT COSTS				0				
TOTAL DISBURSEMENTS					\$1,238,840	\$1,410,543	\$27,172,881	\$29,249,010
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)					\$(538,952)	\$(185,543)	\$(3,477,807)	\$(4,213,603)
CASH - END OF MONTH (SEE BANK ACCOUNTS LIST)					\$2,436,636	\$1,920,556	\$2,436,639	\$1,920,556

* 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		\$1,238,840
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		\$ 1,238,840

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 accounts.

Other Receipts/Disbursements Attachment

	02/01/2009 through 02/28/2009	CUMULATIVE FILING TO DATE
Other Receipts		
Interest	\$2,001	\$215,673
Sale Of Asset	-	509,500
China Investment - Royalty from Japan		802,644
Employee Reimbursement & Refunds		30,757
Restricted Cash - Novell SVRx	23,606	667,941
Tax Refund		2,948
Cobra Refund		22,996
Refund from Vendor		104,501
FX		145,066
Total	\$25,607	\$2,502,026
Other Disbursements		
Novell SVRx Fee		460,962
Leasehold Improvement		22,917
Security Deposit		225,000
Refund		-
Bank Fees	1,157	52,663
FX	127,713	360,281
Total	\$128,870	\$1,121,823

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

0

April 1, 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: 04/01/2009

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

By: Ken Nielsen
Ken Nielsen
Chief Financial Officer

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			
I. 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	
Mesitrow	Sept 14 - Nov 07			40041	2/5/08	359,911		48,702	

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(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
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 Coullier	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			
Kevin McBride	March, 2008			15144	5/8/08	25,000			
Madson & Austin	January, 2008			N040232	5/9/08	3,066	653		

In re SCO Operations, Inc.
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(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	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		
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		

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(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
MERRILL COMMUNICATIONS	Oct 24, 2007 to Apr 26, 2008			040490	8/29/08	7,500			
PARR WADDUPS 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			
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 SOLUTIONS	August 2008			40635	11/10/08	901	404		
EPIQ BANKRUPTCY SOLUTIONS	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	11/1/08	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 SOLUTIONS	Oct 08			40753	12/12/08	6,042	1,231		
PACHULSKI STANG ZIEHL	Apr, June 08			40733	12/5/08	17,555	2,536		
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		

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(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 & 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		
SUBTOTAL						\$3,376,699	\$218,487		

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.

	02/01/2009 through 02/28/2009	Cumulative Filing to Date
REVENUES		
Gross Revenues	\$583,286	\$21,506,086
Less: Returns and Allowances	25,779	\$165,860
Net Revenue	\$557,507	\$21,340,226
COST OF GOODS SOLD		
Beginning Inventory	\$141,661	\$160,178
Add: Purchases	10,320	104,422
Add: Cost of Labor	-	1,754,820
Add: Other Costs (attach schedule)	9,600	5,256,808
Less: Ending Inventory	148,427	148,427
Cost of Goods Sold	13,154	7,127,801
Gross Profit	\$544,353	\$14,212,425
OPERATING EXPENSES		
Advertising	\$1,387	\$415,969
Auto and Truck Expense	-	-
Bad Debts	-	77,583
Contributions	-	-
Employee Benefits Programs	93,704	2,043,535
Insider Compensation*	-	-
Insurance	35,848	844,203
Management Fees/Bonuses	-	-
Office Expense	22,383	1,186,409
Pension & Profit-Sharing Plans	-	-
Professional Fees (Non-Bankruptcy) ⁽¹⁾	(4,415)	1,020,881
Repairs and Maintenance	167	72,114
Rent and Lease Expense	22,714	820,452
Salaries/Commissions/Fees	344,246	10,159,471
Supplies	5,621	43,013
Taxes - Payroll	-	-
Taxes - Real Estate	271	11,585
Taxes - Other	-	(58,046)
Travel and Entertainment	2,532	547,137
Utilities	5,373	139,967
Other ⁽²⁾ (attach schedule)	-	(3,742,829)
Total Operating Expenses Before Depreciation	\$29,831	\$13,581,444
Depreciation/Depletion/Amortization	-	208,243
Net Profit (Loss) Before Other Income & Expenses	\$14,522	\$422,738
OTHER INCOME AND EXPENSES		
Other Income (Loss) (attach schedule)	\$(52,352)	\$(1,057,733)
Other Expense (attach schedule)	1,599	1,259,715
Intercompany Transfers	185,257	6,523,079
Net Profit (Loss) Before Reorganization Items	\$(224,686)	\$(8,417,789)
REORGANIZATION ITEMS		
Professional Fees ⁽¹⁾	\$(10,062)	\$2,785,144
U. S. Trustee Quarterly Fees ⁽³⁾	-	-
Interest Earned on Accumulated Cash from Chapter 11	2,463	101,747
Gain (Loss) from Sale of Equipment	-	(52,452)
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	-	-
Income Taxes	(347)	124,983
Net Profit (Loss)	\$(211,814)	\$(11,278,621)

(1) Reclassification of September Accrued Professional Fees associated with the Bankruptcy that have been reclassified to Reorganization Items - Professional Fees.

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

(3) 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	02/01/2009 through 02/28/2009	Cumulative Filing to Date
Other Costs of Goods Sold		
Cost Overhead	-	\$343,639
Cost Royalty	6,334	3,087,943
Cost Technology	3,106	159,204
Cost Other	160	1,666,022
TOTAL OTHER COST OF GOODS SOLD	\$9,600	\$5,256,808
Other Operational Expenses		
Cost of Goods Sold Reclassification ⁽¹⁾	\$ -	\$(3,742,828)
Other Income and Expenses		
Foreign Exchange Gain (Loss)	(52,352)	\$(87,812)
Interest Income/Expense	-	(969,919)
TOTAL OTHER INCOME (LOSS)	\$(52,352)	\$(1,057,731)
Other Expenses		
Miscellaneous Financial Costs	-	\$3,100
Foreign Exchange Loss	-	2,913
Bank Charges	2,682	23,518
Equity in Affiliates	-	1,483,701
Impairment of Assets	-	253,437
Miscellaneous Exp/Inc (SCO Japan Interco Reclass Req'd)	(1,083)	(506,952)
TOTAL OTHER EXPENSES	\$1,599	\$1,259,716
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.

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FORM MOR-2 (CONT'D)
(04/07)

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 February 28, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
CURRENT ASSETS		
Unrestricted Cash and Equivalents	\$783,387	\$4,023,589
Restricted Cash and Cash Equivalents (see continuation sheet)	1,653,249	1,890,856
Accounts Receivable (Net)	2,105,239	3,092,548
Notes Receivable	-	-
Inventories	148,427	160,178
Prepaid Expenses	525,423	1,527,293
Professional Retainers	-	-
Other Current Assets (attach schedule)	1,517,400	2,433,409
TOTAL CURRENT ASSETS	\$6,733,125	\$13,127,873
PROPERTY AND EQUIPMENT		
Real Property and Improvements	-	-
Machinery and Equipment	-	-
Furniture, Fixtures and Office Equipment	3,185,723	3,420,803
Leasehold Improvements	635,682	507,934
Vehicles	27,605	27,605
Less Accumulated Depreciation	3,849,010	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	\$8,777,928	\$15,493,080
LIABILITIES AND OWNER EQUITY		
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable	755,654	8,259
Taxes Payable (refer to FORM MOR-4)	625,977	697,681
Wages Payable	637,984	541,776
Notes Payable	-	-
Rent / Leases - Building/Equipment	-	-
Secured Debt / Adequate Protection Payments	-	-
Professional Fees	17,221	153,165
Amounts Due to Insiders*	-	-
Other Postpetition Liabilities (attach schedule)	3,052,686	3,880,821
TOTAL POSTPETITION LIABILITIES	\$5,089,521	\$5,281,702
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt	-	-
Priority Debt	-	-
Unsecured Debt	6,935,296	1,950,896
TOTAL PRE-PETITION LIABILITIES⁽¹⁾	\$6,935,296	\$1,950,896
TOTAL LIABILITIES	\$12,024,817	\$7,232,598
OWNER EQUITY		
Capital Stock	21,899	21,783
Additional Paid-In Capital	263,236,059	260,873,412
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition ⁽²⁾	(255,179,564)	(253,444,600)
Retained Earnings - Postpetition ⁽²⁾	(11,278,621)	-
Adjustments to Owner Equity (attach schedule)	(46,662)	809,887
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-	-
NET OWNER EQUITY	\$(3,246,889)	\$8,260,482
TOTAL LIABILITIES AND OWNERS' EQUITY	\$8,777,928	\$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 and 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 earnings. 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, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Current Assets		
Accounts Receivable Credit Card Batch	\$12,283	\$18,583
Interest Income Receivable	-	6,182
Employee Travel Advance	-	14,250
Other Receivables	22,585	67,060
Deposits	232,075	97,836
Interdivision Transfers	(483,448)	-
Intercompany Receivables - SCO Group	1,745,258	1,745,258
Intercompany Receivables - SCO India	-	127,598
Intercompany Receivables - SCO Japan	(11,353)	356,642
TOTAL OTHER CURRENT ASSETS	\$1,517,400	\$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, 2009	BOOK VALUE ON PETITION DATE SEPTEMBER 14, 2007
Other Postpetition Liabilities		
Accrued Co-op Advertising	109,000	234,720
E*Trade Cash Accrual	-	125
Accrued Expense - Research & Development	8,108	130,779
Accrued Expense - Sales & Marketing	22,000	134,489
Accrued Expense - General & Administrative	17,757	10,500
Accrued Expense - General Legal	30,527	132,500
Accrued Expense - Chapter 11 Fees	-	-
Accrued Expense - Escrow Legal	(22,360)	425,455
Accrued Expense - Other	-	45,262
Deferred Income - Services	638,795	1,223,830
Deferred Income - PS CONTRAT AC	15,857	9,273
Deferred Income - SES	160,432	341,882
Deferred Income - SES	2,036	722
Deferred Revenue	23,000	25,616
Deferred Customer Liability	482,653	482,653
Deferred Revenue (@ DISTRIB	130,417	176,994
Royalties Payable	17,445	41,231
Accrued Royalties Payable	99,746	146,405
Royalties Payable to Novell	47,429	133,984
Intercompany Payables - UK	378,101	-
Intercompany Payables - SCO Germany	283,864	-
Intercompany Payables - SCO France	67,486	-
Intercompany Payables - SCO Canada	11,446	-
Intercompany Payables - SCO India	460,745	-
Dilapidation Accrual	68,202	184,401
TOTAL OTHER POSTPETITION LIABILITIES	\$3,052,686	\$3,880,821
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
Postpetition Contributions (Distributions) (Draws)		

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 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 POSTPETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due						Total
	Current	0-30	31-60	61-90	Over 90		
Accounts Payable	\$ 308,339	\$ 21,718	\$ 92,158	\$ -	\$ 333,438	\$ 755,654	
Wages Payable	637,984	-	-	-	-	637,984	
Taxes Payable	625,977	-	-	-	-	625,977	
Rent/Leases-Building	-	-	-	-	-	-	
Rent/Leases-Equipment	-	-	-	-	-	-	
Secured Debt/Adequate Protection Payments	-	-	-	-	-	-	
Professional Fees	17,221	-	-	-	-	17,221	
Amounts Due to Insiders*	-	-	-	-	-	-	
Other: Other Postpetition Liabilities ^(A)	3,052,686	-	-	-	-	3,052,686	
Total Postpetition Debts	\$ 4,642,207	\$ 21,718	\$ 92,158	\$ -	\$ 333,438	\$ 5,089,522	

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

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

^(A) Other postpetition 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. General accruals are accruals based upon estimates to which specific identified vendors are not known. Intercompany payables represent 42% of Other Postpetition liabilities with Deferred revenues representing 48% and general accruals representing 10% of Other Postpetition liabilities. For a detail listing of the make up of the O sheet" FORM MOR-3 in the MOR package.

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$2,199,636
+ Amounts billed during the period	558,406
- Amounts collected during the period	674,281
Total Accounts Receivable at the end of the reporting period	<u>\$2,083,761</u>

Accounts Receivable Aging	
0 - 30 days old	1,524,048
31 - 60 days old	109,799
61 - 90 days old	152,829
91+ days old	<u>297,085</u>
Accounts Receivable	2,083,761
Foreign Exchange Adjustment	<u>(0)</u>
Total Accounts Receivable	2,083,761
Receivables-Royalties	204,609
Other Receivables	4,747
Allowance for Sales Returns	(67,706)
Allowance for Doubtful Accounts	<u>(120,172)</u>
Accounts Receivable (Net)	<u>\$2,105,239</u>

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 postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages 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

April 1, 2009

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

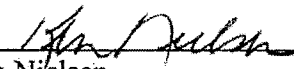
Office of the United States Trustee

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: 04/01/2009

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

By: 
Ken Nielsen
Chief Financial Officer