

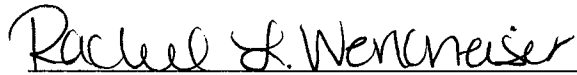
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
The SCO GROUP, INC., et al.,¹) Case No. 07-11337 (KG)
) (Jointly Administered)
)
Debtors.)

CERTIFICATE OF SERVICE

I, Rachel Lowy Werkheiser, hereby certify that on this 14th day of January, 2008,
I caused a true and correct copy of the following document to be served on the individuals on the
attached service list in the manner indicated:

**Certificate of No Objection (No Order Required) Regarding Second Interim
Application of Tanner LC for Compensation for Services and
Reimbursement of Expenses as Accountants to the Debtors for the Period
from November 6, 2007 through December 5, 2007 [Docket No. 286].**


Rachel Lowy Werkheiser (Bar No. 3753)

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.

The SCO Group, Inc.

Fee App Service List

Case No. 07-11337

Document No. 132195

1 – Hand Delivery

2 – First Class Mail

(Counsel for Debtors)

Laura Davis Jones, Esquire

James E. O'Neill, Esquire

Rachel Lowy Werkheiser, Esquire

Pachulski Stang Ziehl & Jones LLP

919 North Market Street, 17th Floor

P.O. Box 8705

Wilmington, DE 19801)

Hand Delivery

(United States Trustee)

Joseph J. McMahon, Jr., Esquire

United States Trustee

844 King Street, Room 2207

Lockbox #35

Wilmington, DE 19899-0035

First Class Mail

(Counsel for Debtors)

Paul Steven Singerman, Esquire

Arthur J. Spector, Esquire

Grace E. Robson, Esquire

Berger Singerman, P.A.

350 E. Las Olas Boulevard, Suite 1000

Fort Lauderdale, FL 33301

First Class Mail

(Debtors)

Ryan Tibbitts, General Counsel

The SCO Group, Inc. and SCO Operations, Inc.

355 South 520 West, Suite 1000

Lindon, UT 84041