

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.) Related Docket No. 286

Objection Deadline: January 10, 2008 at 4:00 p.m. prevailing Eastern time
Hearing Date: Scheduled only if necessary

**CERTIFICATION 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**

On December 21, 2007, Tanner LC (“Tanner”), Accountants to the Debtors in Possession (the “Debtors”) filed and served the *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* (the “Application”). Pursuant to the Notice of the Application, objections to the Application were to be filed and served no later than January 10, 2008, by 4:00 p.m. (prevailing Eastern time). The undersigned has caused the Court’s docket in this case to be reviewed, and no answer, objection or other responsive pleadings to the Application appears thereon. Additionally, no objections to the Application have been received by the undersigned counsel.

Pursuant to the Administrative Order Establishing Procedures for Interim

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.

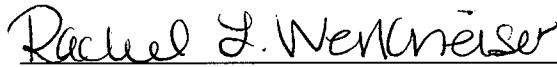
Compensation and Reimbursement of Expenses of Professionals [Docket No. 95], the Debtors are authorized to pay Tanner \$15,200.80, which represents 80% of the fees (\$19,001.00) and \$1,534.00 which represents 100% of the expenses requested in the Application for the period from

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November 6, 2007 through December 5, 2007, upon the filing of this certificate and without the need for entry of a Court order approving the Application.

Dated: January 14, 2008

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