

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

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

**CERTIFICATE OF SERVICE**

I, James E. O'Neill, hereby certify that on this 26<sup>th</sup> day of January 2009, I caused a true and correct copy of the following document to be served upon the parties on the attached service list in the manner indicated thereon:

**Certificate of No Objection Regarding Debtors' Motion to Approve the Expansion of the Scope of Retention of Tanner LC to Prepare Consolidated Federal Income and State Income Tax Returns for The SCO Group, Inc. and to Prepare the Stand-Alone State Income Tax Return of SCO Operations, Inc. for the Fiscal Year Ending October 31, 2008 *Nunc Pro Tunc* to December 3, 2008.**

  
James E. O'Neill (Bar No. 4042)

<sup>1</sup> 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., 2002 Service List**

Case No. 07-11337

Doc. No. 131171

04 – Hand Delivery

32– First Class Mail

01 – Foreign First Class

01 - Email Service

(Counsel for Debtors)

Laura Davis Jones, Esquire

James E. O'Neill, Esquire

Kathleen P. Makowski, 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

**Hand Delivery**

(Counsel for IBM Corp.)

Laurie Selber Silverstein, Esquire

Potter Anderson & Corroon LLP

1313 N. Market Street, 6<sup>th</sup> Floor

Wilmington, DE 19899

**Hand Delivery**

(Counsel for Novell, Inc.)

Michael R. Nestor, Esquire

Young Conaway Stargatt & Taylor, LLP

The Brandywine Building

1000 West Street, 17<sup>th</sup> Floor

Wilmington, DE 19899

**Hand Delivery**

(Counsel to CitiFinancial Inc.)

Stuart M. Brown, Esquire

R. Craig Martin, Esquire

Edwards, Angell Palmer & Dodge LLP

919 North Market Street, Suite 1500

Wilmington, DE 19801

**Via Electronic Delivery**

Ryan Tibbitts

rtibbitts@sco.com

**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**

(20 Largest Creditor)

AMICI LLC

912 State Route 143

Westerlo, NY 12193

**First Class Mail**

(20 Largest Creditor)

Stuart Singer, Esquire

Boies Schiller & Flexner, LLP

401 East Las Olas Blvd., Ste. 1200

Fort Lauderdale, FL 33301

**First Class Mail**

(20 Largest Creditor)

The Canopy Group

c/o Cushman & Wakefield

P.O. Box 45257

San Francisco, CA 94145

**First Class Mail**

(20 Largest Creditor)

Microsoft Licensing, Inc.

6100 Neil Road

Reno, NV 89503

**First Class Mail**

(20 Largest Creditor)  
David Wartner  
Sun Microsystems Inc  
Software Royalty Accounting Group  
500 Eldorado Blvd Bldg 3  
Broomfield, CO 80021

**First Class Mail**

(20 Largest Creditor)  
Veritas Software  
350 Ellis Street  
Mountainview, CA 94043

**First Class Mail**

(20 Largest Creditor)  
Intel Corporation  
Attn: Corporate Credite  
1900 Prailie City Road  
Folsom, CA 95630

**First Class Mail**

(20 Largest Creditor)  
HP-Nonstop Royalty Accounting  
20555 Tombball Parkway  
Houston, TX 77070

**First Class Mail**

(20 Largest Creditor)  
Unisys Corporation  
Unisys Way  
Township Line & Union Meetings  
Blue Bell, PA 19422

**First Class Mail**

(20 Largest Creditor)  
4FRONT Technologies  
4035 Lafayette Place, #F  
Culver City, CA 90232-2880

**First Class Mail**

(20 Largest Creditor)  
Attn: Eugene Heller  
Silverman Heller Associates  
1100 Glendon Ave., PH-1  
17<sup>th</sup> Floor  
Los Angeles, CA 90024-3503

**First Class Mail**

(20 Largest Creditor)  
Madson & Austin  
15 W. South Temple , Ste. 900  
Salt Lake City, UT 84101

**First Class Mail**

(20 Largest Creditor)  
Karyn Condie  
Business Manager  
R&D Strategic Solutions  
5315-B FM 1960 Road West, #126  
Houston, TX 77069

**First Class Mail**

(20 Largest Creditor)  
Sage Forensic Accounting  
136 E. South Temple, Ste. 2200  
Salt Lake City, UT 84111

**First Class Mail**

(20 Largest Creditor)  
David Wartner  
Sun Microsystems Inc  
500 Eldorado Blvd Bldg 3  
Broomfield CO 80021  
Phone: 303-272-5004

**First Class Mail**

(20 Largest Creditor)  
Amlaw Discovery  
22 West 38<sup>th</sup> Street, 2<sup>nd</sup> Fl.  
New York, NY 10018

**First Class Mail**

(Counsel for The Comptroller of Public  
Accounts of the State of Texas)  
Mark Browning, Esquire  
Assistant Attorney General  
Bankruptcy & Collections Division  
P.O. Box 12548  
Austin, TX 78711-2548

**First Class Mail**

(Counsel for Tarrant County)  
Elizabeth Weller, Esquire  
Linebarger Goggan Blair & Sampson, LLP  
2323 Bryan Street, Suite 1600  
Dallas, TX 75201

**First Class Mail**

(Counsel for IBM Corp.)  
Richard B. Levin, Esquire  
David R. Marriott, Esquire  
Cravath, Swaine & Moore LLP  
Worldwide Plaza, 825 Eighth Avenue  
New York, NY 10019

**First Class Mail**

(Counsel for Hewlett-Packard Company)  
Anne Marie Kennelly, Esquire  
Hewlett-Packard Company  
3000 Hanover St., M/S 1050  
Palo Alto, CA 94304

**First Class Mail**

(Counsel for Novell, Inc.)  
Larren M. Nashelsky, Esquire  
Julie D. Dyas, Esquire  
Morrison & Foerster LLP  
1290 Avenue of the Americas  
New York, NY 10104

**First Class Mail**

(Counsel for Novell, Inc.)  
Michael A. Jacobs, Esquire  
Adam A. Lewis, Esquire  
David E. Melaugh, Esquire  
Morrison & Foerster LLP  
425 Market Street  
San Francisco, CA 94105

**First Class Mail**

(Counsel for Novell, Inc.)  
Joseph A. LaSala, Jr., Esquire  
General Counsel  
Novell, Inc.  
404 Wyman Street, Suite 500  
Waltham, MA 02451

**First Class Mail**

(Counsel for Novell, Inc.)  
James F. Lundberg, Esquire  
Associate General Counsel  
Novell, Inc.  
M/S H544  
1800 South Novell Place  
Provo, UT 84606

**First Class Mail**

(Counsel for Sun Microsystems, Inc.)  
Thomas R. Califano, Esquire  
Vincent J. Roldan, Esquire  
DLA Piper US LLP  
1251 Avenue of the Americas  
New York, NY 10020-1104

**First Class Mail**

(Equity Security Holder)  
Alan P. Petrofsky  
3618 Alameda Apt. 5  
Menlo Park, CA 94025-6251

**First Class Mail**

(Counsel for Department of Revenue)  
Sheryl L. Moreau, Esquire  
Special Assistant Attorney General  
Missouri Department of Revenue  
General Counsel's Office  
301 W. High Street, Room 670  
P.O. Box 475  
Jefferson City, MO 65105-0475

**Foreign First Class**

(20 Largest Creditor)  
FUJITSU SERVICES  
22 Baker Street,  
London  
United Kingdom  
W1U 3BW

**First Class Mail**

(Creditor – American Express Travel  
Related Svcs Co Inc Corp Card)  
Gilbert B. Weisman, Esquire  
Becket and Lee LLP  
P.O. Box 3001  
Malvern, PA 19355-0701

**First Class Mail**

(Counsel for Oracle USA, Inc. and Oracle  
Credit Corp.)  
Shawn M. Christianson, Esquire  
Buchalter Nemer, A Professional Corp.  
333 Market Street, 25<sup>th</sup> Floor  
San Francisco, CA 64105-2126

**First Class Mail**

(Counsel for the Plaintiffs' Executive  
Committee, In re Initial Public Offering  
Securities Litigation)  
John C. Crow, Esquire  
Stamell & Schager, LLP  
One Liberty Plaza, 35<sup>th</sup> Floor  
New York, NY 10006-1404

**First Class Mail**

(Counsel for York Capital Management)  
Scott H. McNutt, Esquire  
McNutt & Litteneker, LLP  
188 The Embarcadero, Suite 800  
San Francisco, CA 9410