

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. ) **Related Docket No. 645**

Hearing Date: January 29, 2009, at 2:00 p.m. (prevailing Eastern Time)  
Objection Deadline: January 22, 2009 at 4:00 p.m. (prevailing Eastern Time)

**CERTIFICATION 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**

On December 29, 2008, the above-captioned debtors and debtors in possession (the "Debtors") filed the *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* (Docket No. 645) (the "Motion"). Objections to the Motion were to be filed and served no later than January 22, 2009, 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 pleading to the Motion

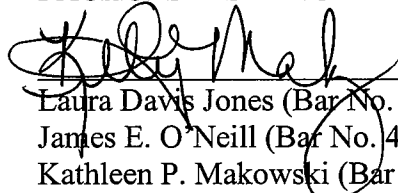
<sup>1</sup> The Debtors and the last four digits of each of the Debtors' federal tax identification numbers are as follows: (a) The SCO Group, Inc., a Delaware corporation, Fed. Tax Id. #2823; and (b) SCO Operations, Inc., a Delaware corporation, Fed. Tax ID. #7393.

appears thereon.

Additionally, no objections to the Motion have been received by the undersigned counsel. Accordingly, the Debtors request that the Order attached to the Motion be entered at the Court's earliest convenience.

Dated: January 26, 2009

PACHULSKI STANG ZIEHL & JONES LLP



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