

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

The SCO GROUP, INC., et al.,

Debtors.

Chapter 11

Case No. 07-11337 (KG)
(Jointly Administered)

Hearing Date: June 12, 2009 at 2:00 p.m. (ET)
Objection Deadline: June 1, 2009 at 4:00 p.m. (ET)

NOTICE OF MOTION TO CONVERT CASES TO CHAPTER 7

TO: All Creditors, Equity Security Holders and Parties Listed on the Attached Certificate of Service

PLEASE TAKE NOTICE THAT on May 11, 2009, International Business Machines Corporation (“IBM”) filed its **Motion of International Business Machines Corporation for an Order Converting the Debtors’ Chapter 11 Bankruptcy Cases to Cases Under Chapter 7 of the Bankruptcy Code** (the “Motion”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE THAT the Motion seeks the conversion of the above-captioned chapter 11 bankruptcy cases to cases under chapter 7 of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE THAT if you wish to oppose the Motion, then on or before **June 1, 2009 at 4:00 p.m. EST** (the “Objection Deadline”), you must file a written objection with the Bankruptcy Court at the address shown below:

Clerk of the Court for the
United States Bankruptcy Court
for the District of Delaware
824 North Market Street, 3rd Floor
Wilmington, Delaware 19801

PLEASE TAKE FURTHER NOTICE THAT any objection to the Motion must be in writing and served upon so as to be actually received by: (a) undersigned counsel to IBM and (b) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207 Wilmington, Delaware 19801, Attention: Joseph J. McMahon, Jr., Esquire, **on or before the Objection Deadline**.

PLEASE TAKE FURTHER NOTICE THAT if an objection is timely filed, served and received and such objection is not otherwise timely resolved, a hearing to consider such objection and the Motion will be held before The Honorable Kevin Gross at the Bankruptcy Court, 824 Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801 on **June 12, 2009 at 2:00 p.m. (ET)**.

PLEASE TAKE FURTHER NOTICE that copies of the Motion are available: (1) for viewing at the Clerks’ Office at 824 North Market Street, 3rd Floor, Wilmington, Delaware

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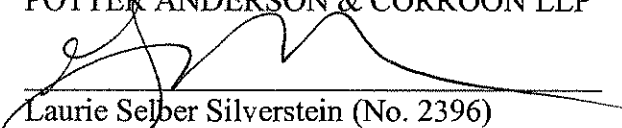
19801; (2) on the Court's docket website at www.deb.uscourts.gov; or (3) by written request to undersigned counsel for IBM.

IF NO OBJECTIONS TO THE MOTION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: May 11, 2009

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By:


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