

EXHIBIT B

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

In re:)	Chapter 11
)	
The SCO GROUP, INC., <u>et al.</u> , ¹)	Case No. 07-11337 (KG)
)	(Jointly Administered)
Debtors.)	Related Docket Nos. 662, 694

**ORDER GRANTING DEBTORS' MOTION FOR AUTHORITY TO SELL
PROPERTY OUTSIDE THE ORDINARY COURSE OF BUSINESS FREE
AND CLEAR OF INTERESTS AND FOR APPROVAL OF ASSUMPTION
AND ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED
LEASES IN CONJUNCTION WITH SALE**

The matter came before the Court on July 27, 2009 upon the *Debtors' Motion For Authority to Sell Property Outside the Ordinary Course of Business Free and Clear of Interests and for Approval of Assumption and Assignment Of Executory Contracts And Unexpired Leases in Conjunction with Sale* (the "**Sale Motion**") (Docket No. __) filed by the debtors in possession (collectively, the "**Debtors**"), any responsive pleadings filed in connection with the Sale Motion, the record and representations of counsel at the July 27, 2009 hearing on the Sale Motion; and the Court having determined that notice of the Sale Motion was adequate and sufficient under the circumstances and that no further notice was required and it appearing that the relief requested in the Sale Motion is in the best interest of the Debtors, their estates, creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefore; does FIND AND DETERMINE as follows²:

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.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

A. This Court has jurisdiction over the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(M). Venue of these cases and the Sale Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

B. The statutory predicates for relief sought in the Sale Motion are sections 105(a), 363, and 365 of 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), and Rules 2002, 6004, 6006 and 9014 of the Federal Rules of Bankruptcy Procedure.

C. A reasonable opportunity to object or be heard with respect to the Sale Motion and the relief requested therein has been afforded to all interested persons and entities, including (i) the Office of the United States Trustee; (ii) counsel for the Purchaser³; (iii) all entities known to have expressed an interest in a transaction with respect to the Purchased Assets during the past twelve months; (iv) all entities known to have an Interest in the Purchased Assets; (v) all federal, state, and local regulatory or taxing authorities or recording offices which have a known interest in the relief requested by the Sale Motion; (vi) all parties to the Assumed Executory Contracts; (vii) the creditors identified on the Debtors’ list of creditors holding the twenty largest unsecured claims; and (viii) all other entities that have filed requests for notices pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure.

D. As demonstrated by (i) testimony and other evidence proffered or adduced at the Sale Hearing; and (ii) representations of counsel made on the record at the Sale Hearing, the Debtors have adequately marketed the Purchased Assets.

E. The Purchase and Sale Agreement was negotiated, proposed and entered into by the Debtors and the Purchaser without collusion, in good faith, and from arm’s-length bargaining positions. Neither the Debtors nor the Purchaser have engaged in any conduct that would cause

³ All capitalized terms not defined herein shall have the meanings ascribed to them in the Sale Motion and/or the Purchase and Sale Agreement.

or permit the Purchase and Sale Agreement to be avoided under section 363(n) of the Bankruptcy Code. The Purchaser is a good faith purchaser under section 363(m) of the Bankruptcy Code and, as such, is entitled to all of the protections afforded thereby.

F. The consideration provided by the Purchaser for the Purchased Assets pursuant to the Purchase and Sale Agreement (i) is fair and reasonable, (ii) is the highest or otherwise best offer of the Purchased Assets, (iii) will provide a greater recovery for the Debtors' creditors and other interested parties than would be provided by any other practical available alternative, and (iv) constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, any state, territory, possession, or the District of Columbia.

G. The transfer of the Purchased Assets to the Purchaser will be a legal, valid and effective transfer of the Purchased Assets, and will vest the Purchaser with all right, title and interest of the Debtors in the Purchased Assets free and clear of all Interests, including, but not limited to, those (i) that purport to give to any party a right or option to effect any forfeiture, modification, right of first refusal, or termination of the Debtors' or the Purchaser's interest in the Purchased Assets, or any similar rights, and (ii) relating to taxes arising under or out of, in connection with, or in any way relating to the operation of the Debtors' businesses prior to the date of the consummation of the Purchase and Sale Agreement (the "Closing Date") subject to the Assumed Liabilities and the Permitted Encumbrances.

H. The Debtors have demonstrated that it is an exercise of their sound business judgment to assume and assign the Assumed Executory Contracts, within the meaning of section 365(b)(1)(C) and 365(f)(2)(B) of the Bankruptcy Code; and the Debtors will cure, or have provided adequate assurance of cure of, any default existing prior to the date hereof under any of

the Assumed Executory Contracts, within the meaning of section 365(b)(1)(A) of the Bankruptcy Code.

I. The transaction contemplated by the Purchase and Sale Agreement and consummation of the Sale are in the best interests of the Debtors, their creditors, their estates and other parties in interest.

NOW THEREFORE, BASED UPON THE FOREGOING FINDINGS OF FACT, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Sale Motion is GRANTED.
2. The Purchase and Sale Agreement in the form attached hereto as Exhibit 1, and all the terms and conditions thereof, is hereby approved including specifically, and without limitation, the release and covenant not to sue granted by the Seller Releasing Parties to the Purchaser Released Parties in Section 12.3
3. The Debtors are AUTHORIZED pursuant to section 363 of the Bankruptcy Code to sell the Purchased Assets to unXis, Inc. (“unXis”) pursuant to the terms of the Purchase and Sale Agreement free and clear of all Interests (other than Assumed Liabilities and Permitted Encumbrances) of any kind or nature whatsoever, with all such Interest of any kind or nature whatsoever attached to the net proceeds of the Sale in the order of their priority, with the same validity, force and effect which they now have as against the Purchased Assets, subject to any claims and defenses the Debtors may possess with respect thereto. .
4. The assumption and assignment of the Assumed Executory Contracts to unXis as contemplated by the Purchase and Sale Agreement is APPROVED, and unXis’ promise to perform its obligations under the Assumed Executory Contracts following the Closing shall constitute adequate assurance of future performance pursuant to section 365(f)(2) of the Bankruptcy Code. The Assumed Executory Contracts shall be transferred and assigned such that same will be in full

force and effect from and after the Closing with non-debtor parties being barred and enjoined from asserting against unXis, among other things, defaults, breaches or claim of pecuniary loss existing as of the Closing or by reason of the Closing. The Assumed Executory Contracts shall be transferred to, and remain in full force and effect for the benefit of, unXis in accordance with their respective terms, notwithstanding any provision in any such Assumed Executory Contract (including those of the type described in section 365(b)(2) and (f)(1) of the Bankruptcy Code) that prohibits, restricts, or conditions such assignment or transfer and, pursuant to section 365(k) of the Bankruptcy Code, the Debtors and their estates shall be relieved from any liabilities for any breach of any Assigned Executory Contract which occurs or arises after such assignment to and assumption by unXis on the Closing Date.

5. The Debtors are authorized to execute, deliver, perform under, consummate and implement the Purchase and Sale Agreement, together with all additional instruments and documents that may be reasonably necessary or desirable to implement the terms and conditions of that Agreement and to take all further actions as may be reasonably requested by unXis for the purposes of assigning, transferring, granting, conveying and conferring to unXis or reducing to possession, the Purchased Assets, or as may be necessary or appropriate to the performance of the obligations as contemplated by the Purchase and Sale Agreement.

6. unXis is not a successor to the Debtors or otherwise liable for any liabilities or responsibilities other than the Assumed Liabilities and Permitted Encumbrances or any liability or other obligation of the Debtors arising under or related to the Purchased Assets. Without limiting the generality of the foregoing, and except as expressly permitted or otherwise specifically provided for in the Purchase and Sale Agreement or this Sale Order, unXis shall not be liable for any claims against the Debtors or any of their predecessors or affiliates, and unXis

shall have no successor or vicarious liabilities of any kind or character whether known or unknown as of the Closing Date, now existing or hereafter arising, whether fixed or contingent, with respect to the Debtors or any obligations of the Debtors arising prior to the Closing Date, including, but not limited to, liabilities on account of any taxes arising, accruing, or payable under, out of, in connection with, or in any way relating to the operation of the Debtors' businesses prior to the Closing Date. This Order constitutes a permanent injunction against each and every holder of any of the Excluded Liabilities from commencing, continuing or otherwise pursuing or enforcing any Action or Encumbrances arising out of, in connection with, or in any way relating to, the Debtors, the Purchased Assets, the operation of the Debtors' businesses prior to the Closing Date, or the transfer of the Purchased Assets to unXis, (other than Assumed Liabilities and Permitted Encumbrances) against unXis or the Purchased Assets related thereto.

7. The Debtors' obligations under the Seller Documents shall be binding upon, and the rights thereunder shall inure to the benefit of unXis, the Debtors, the Debtors' estates, and their respective trustees, officers, heirs, executors, administrators, successors and assigns including, without limitation, any such trustee appointed or elected with respect to the Chapter 11 Cases.

8. Any timely filed objections to the Sale Motion that have not been withdrawn are **OVERRULED** or the interests of such objections have been otherwise satisfied or adequately provided for by the Court.

9. This Order is effective immediately upon its entry and the ten-day stay under Fed. R. Bankr. P. 6004(h) and 6006(d) is inapplicable or waived, as the case may be. The provisions of Fed. R. Bankr. P. 6004(g) are inapplicable or waived, as the case may be.

10. There shall be no stay of execution of this Order pursuant to Fed. R. Civ. P. 62(d).

11. Each and every federal, state and local government agency or department is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the Purchase and Sale Agreement. unXis is hereby authorized to file, register, or otherwise record a certified copy of this Sale Order, which, once filed, registered or otherwise recorded, shall constitute conclusive evidence of the release of all Interests in the Purchased Assets of any kind or nature whatsoever (other than Assumed Liabilities and Permitted Encumbrances) .

12. The failure specifically to include any particular provisions of the Purchase and Sale Agreement in this Sale Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court that the Purchase and Sale Agreement be authorized and approved in its entirety.

13 The Court reserves jurisdiction to interpret, enforce and implement this Order including, without limitation, compelling delivery of the Purchased Assets to unXis against any Encumbrances against Debtors or the Purchased Assets (except Permitted Encumbrances).

Dated: _____, 2009

The Honorable Kevin Gross
United States Bankruptcy Judge