

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 Doc. No. 189*

**ORDER APPROVING DEBTORS' MOTION FOR ENTRY OF ORDER  
AUTHORIZING THE EXPANSION OF THE SCOPE OF MESIROW FINANCIAL  
CONSULTING, LLC'S RETENTION AND EMPLOYMENT TO INCLUDE SALE  
AND VALUATION SERVICES NUNC PRO TUNC AS OF OCTOBER 8, 2007**

Upon the motion (the "Motion") of the debtors-in-possession in the above-referenced Chapter 11 cases (the "Debtors"),<sup>2</sup> for entry of an order, pursuant to sections 327(a) and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532, Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure, expanding the scope of Mesirow Financial Consulting, LLC's ("MFC") retention and employment to include sale and valuation services *nunc pro tunc* as of October 8, 2007; and upon the original Application for Approval of Employment of Mesirow Financial Consulting, LLC, as their Financial Advisors (the "Application"), Affidavit of James Feltman and the Supplemental Affidavit of Stephen B. Darr (collectively, the "Affidavits"); [and upon this Court's November 6, 2007 order granting MFC's Application (the "Retention Order"); and the Court being satisfied, based upon the representations made in the Application and

<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.

<sup>2</sup> Capitalized terms not identified herein shall have the meaning ascribed to them in the Motion.

Affidavits, that MFC represents no interest adverse to the Debtors' estates or their creditors with respect to the matters upon which they are to be engaged, that it is disinterested as that term is defined under section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, and that its expanded employment is necessary and in the best interests of the Debtors' estates and their creditors; and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefore, it is hereby

ORDERED that the Debtors' Motion is granted and approved in all respects *nunc pro tunc* to October 8, 2007; and it is further

ORDERED that pursuant to sections 327(a) and 1107(a) of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 5002, MFC's retention is expanded to include the following:


- a. identifying potential buyers (strategic and financial) of the Debtors' assets;
- b. managing a bidding process (including, but not limited to, executing confidentiality agreements, establishing a virtual data room, overseeing the due diligence process, orchestrating management meetings (as appropriate));
- c. negotiating with potential purchasers, including letters of intent and asset purchase agreements;
- d. evaluating bids received, including those bids received prior to MFC's involvement in the sale process;

- e. conducting an auction to secure the highest value possible for the assets to be sold;
- f. performing any valuation work associated with the sale process including, without limitation, assisting in evaluating the reasonableness of each bid;
- g. assisting the Debtors with the necessary support for their plan including projections of the reorganized, go-forward business, and valuation, liquidation and waterfall analyses; and
- h. such other sale and valuation related services as requested by the Debtors.

ORDERED that MFC's expanded retention is hereby approved as described above and in accordance with the terms of the Engagement Letter, including the Standard Terms and Conditions for Advisory Services (collectively, the "Engagement Letter"), as modified in the Retention Order.

ORDERED that the Court shall retain jurisdiction to hear and determine all matters arising from or relating to the interpretation or implementation of this Order.

Dated: December 3, 2007  
Wilmington, DE

  
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The Honorable Kevin Cross  
UNITED STATES BANKRUPTCY JUDGE