EXHIBIT 43

Revenue to Cash Reconciliation & Computation of Balances Due to SCO

for Jan-97

Total SVRx Cash For Consideration for Period		**4,888,628.72**
Plus Other non-Cash Offsets & Adjustments	763,352.14	
Plus Bank Fees	74.84	
Less Misdirected Payments	(1,722.00)	
Plus Cash Given to Novell in Error	0.00	
Plus Novell Retained Cash, Now Used	851.29	
Less Payments w/no Admin Fee	(39,230.70)	
Less Payments w/no Reports	0.00	
Total Adjustments to Cash		723,325.57
Basis of Administrative Fees		**5,612,954.29**
Total SVRx Revenue Booked for Period	6,166,475.56	
Prior Period SVRx Balances Due	1,141,541.36	
Total Revenue for Administrative Consideration for Period		**7,308,016.92**
Adjustments to Revenue		
Less unpaid, fee administered revenue	(1,695,062.63)	
Total Adjustments to Revenue		(1,695,062.63)
Total Adjusted Revenue for Period		**5,612,954.29**
Domestic Administrative Fee Calculation		280,647.71
3rd Party Royalty Reimbursement		37,362.84
Japanese SVRx Administrative Fee		0.00
Total Administrative Charges & 3rd Party Royalty Amounts		318,010.55
Total Payment due to Novell for Period		**4,571,618.17**

Misdirected Cash

Cash Misdirected to SCO for Novell Retained Products Jan-97

Company	Product	Amount
Intergraph (Feb-97 Cash)	FACE	576.60
Mellillo (Feb-97 Cash)	MoOLIT	220.00
Mellillo (Feb-97 Cash)	MoOLIT	200.00
Intergraph (Feb-97 Cash)	FACE	725.40
Total for Refund to Novell		1,722.00

Cash & Other Offsets

SCO Administration of SVRx Revenues: Cash & Other Offsets

Customer Name	Balance Due SCO Admin Fee	Balance Due Ter.NO Fee	Total Billings Fees	Admin Fee(4%)	Total Pay't to Admin	TotalPay't week Admin Fee	Bank Fees	NonCash Offsets not Billed to Novell	NonCash Offsets NO Admin Fee	Novell Reported Cash NO Admin Fee	Novell Related Cash 4% Admin Fee	End Balance DueSCO Admin Fee	End Balance Dup NO Admin Fee	Cash On Account	Admin Fee Collected
Prior Period Novell Invoice Balances Now Paid															
Caldera Inc.	16,600.97	0.00	16,600.97	1.00%								16,600.97	0.00	0.00	0.00
Caldera Inc. Computers Allowed	1,038.22	0.00	1,038.22	1.00%								1,038.22	0.00	0.00	0.00
Prior Periods Balance Due	17,639.19	0.00	17,639.19		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,639.19	0.00	0.00	0.00
Prior Period SCO Administered Invoices															
AEG AKTIENGESELLSCHAFT	1,171.60	0.00	1,171.60	5.00%								1,171.60	0.00	0.00	0.00
ALCATEL	0.00	34,678.18	34,678.18	5.00%				34,678.18				0.00	0.00	0.00	0.00
AMDAHL CORPORATION	2,656.95	0.00	2,656.95	5.00%								2,656.95	0.00	0.00	0.00
AMDAHL CORPORATION	6,827.00	0.00	6,827.00	5.00%								6,827.00	0.00	0.00	0.00
AT&T COMPUTER SYSTEMS DIVISION (1)	84.89	0.00	84.89	5.00%				84.89				0.00	0.00	0.00	4.24
AT&T COMPUTER SYSTEMS DIVISION (1)	466.40	0.00	466.40	5.00%				466.40				0.00	0.00	0.00	23.32
BULL AS	356.48	0.00	356.48	5.00%								356.48	0.00	0.00	0.00
BULL AS	1,137.60	0.00	1,137.60	5.00%								1,137.60	0.00	0.00	0.00
BULL AS	656.64	0.00	656.64	5.00%								656.64	0.00	0.00	0.00
CETIA	1,668.00	0.00	1,668.00	5.00%								1,668.00	0.00	0.00	0.00
CHORUS SYSTEMES	3,210.00	0.00	3,210.00	5.00%								3,210.00	0.00	0.00	0.00
CHORUS SYSTEMES	6,690.00	0.00	6,690.00	5.00%								6,690.00	0.00	0.00	0.00
CHORUS SYSTEMES	6,463.00	0.00	6,463.00	5.00%								6,463.00	0.00	0.00	0.00
CHORUS SYSTEMES	3,020.00	0.00	3,020.00	5.00%	3,020.00		15.00					0.00	0.00	0.00	151.00
CONCURRENT COMPUTER	9,921.73	0.00	9,921.73	5.00%								9,921.73	0.00	0.00	0.00
CONCURRENT COMPUTER CORPORATIO	9,967.08	0.00	9,967.08	5.00%								9,967.08	0.00	0.00	0.00
CONCURRENT COMPUTER CORPORATIO	188.37	0.00	188.37	5.00%								0.00	0.00	0.00	0.00
CONSENSYS COMPUTER	1,046.12	0.00	1,046.12	5.00%								1,046.12	0.00	0.00	0.00
DANSK DATA	9,668.42	0.00	9,668.42	5.00%								9,668.42	0.00	0.00	0.00
DATA GENERAL	10,971.90	0.00	10,971.90	5.00%								10,971.90	0.00	0.00	0.00
DIGITAL EQUIPMENT CORP	40,459.94	0.00	40,459.94	5.00%	10,598.71							0.00	(49.77)	0.00	2,023.00
WORDPOINT (6)	46,451.40	0.00	46,451.40	5.00%		29,230.70				7,220.70		0.00	0.00	0.00	0.00
XIOTECH CORPORATION	43,670.60	0.00	43,670.60	5.00%	29.25							43,670.53	0.00	0.00	1.01
NETWORK EQUIPMENT	21.28	0.00	21.28	5.00%	(34,464.62)			34,485.90				0.00	0.00	0.00	(1,724.29)
NORTHERN TELECOM LIMITED	0.00	0.00	0.00	5.00%	34,464.62							34,464.62	(34,464.62)	0.00	767.41
NORTHERN TELECOM LIMITED	16,148.18	0.00	16,148.18	5.00%								0.00	(16,380.44)	0.00	0.00
OLIVETTI	110,670.06	0.00	110,670.06	5.00%								110,670.06	0.00	0.00	0.00
OLIVETTI	313,394.38	0.00	313,394.38	5.00%								313,394.38	0.00	0.00	0.00
OLIVETTI	44,817.60	0.00	44,817.60	5.00%								44,817.60	0.00	0.00	0.00
OLIVETTI (5)	44,817.60	0.00	44,817.60	5.00%				44,817.60				0.00	0.00	0.00	0.00
PLLB (2)	97.75	0.00	97.75	5.00%				97.75				0.00	0.00	0.00	0.00
PLUS ELECTRONICA SPA	29.84	0.00	29.84	5.00%			29.84					0.00	0.00	0.00	1.49
PULSAR GMBH	960.00	0.00	960.00	5.00%								960.00	0.00	0.00	48.00
PULSAR GMBH	1,060.00	0.00	1,060.00	5.00%								1,060.00	0.00	0.00	0.00
SEQUENT COMPUTER SYS	6,560.49	0.00	6,560.49	5.00%								6,560.49	0.00	0.00	0.00
SIEMENS INDUSTRIAL AUTOMATION	31.24	0.00	31.24	5.00%								31.24	0.00	0.00	0.00
STRATUS COMPUTER, IN	710.25	0.00	710.25	5.00%								710.25	0.00	0.00	0.00
TEKTRONIX	2,926.00	0.00	2,926.00	5.00%								2,926.00	0.00	0.00	0.00
TELMAT INFORMATIQUE Total	0.00	10,268.75	10,268.75	5.00%				10,268.75				0.00	0.00	0.00	0.00
UNISYS	42,823.19	0.00	42,823.19	5.00%								42,823.19	0.00	0.00	0.00
UNISYS CORPORATION	297,468.34	0.00	297,468.34	5.00%	250,821.00							79,843.34	0.00	0.00	11,946.05
VENTURCOM	0.00	33,228.80	33,228.80	5.00%								0.00	33,228.80	0.00	0.00
VENTURCOM	86,827.12	0.00	86,827.12	5.00%	11,545.42							64,881.70	0.00	0.00	677.27
VENTURCOM, INC.	10,674.00	0.00	10,674.00	5.00%								10,674.00	0.00	0.00	0.00
VERSYSS INCORPORATED	3,608.47	0.00	3,608.47	5.00%								3,608.47	0.00	0.00	0.00
ZETACO, INC.	4,198.00	0.00	4,198.00	5.00%								4,198.00	0.00	0.00	0.00
Prior Period Invoices Total	1,120,932.17	324,821.93	1,240,604.10		282,001.41	29,230.70	44.84	78,440.56	46,568.00	7,220.70	0.00	615,490.10	(51,270.09)	(51,270.09)	16,410.66
Jan-97 Invoices															
ADDISON WESLEY	224.62	0.00	224.62	5.00%							224.62	0.00	0.00	0.00	11.23
AUSPEX SYSTEMS, INC.	10,965.64	0.00	10,965.64	5.00%	10,965.64							0.00	0.00	0.00	548.28
CETIA	2,978.36	0.00	2,978.36	5.00%								2,978.36	0.00	0.00	0.00
CHORUS SYSTEMES	1,590.00	0.00	1,590.00	5.00%								1,590.00	0.00	0.00	0.00
CIBA CORNING	23,426.00	0.00	23,426.00	5.00%	23,426.00							0.00	0.00	0.00	1,171.30
CONTOL DATA	247.13	0.00	247.13	5.00%	247.13							0.00	0.00	0.00	12.36
CONVEX	1,966.60	0.00	1,966.60	5.00%	1,966.60							0.00	0.00	0.00	98.33
ENCORE	6,781.94	0.00	6,781.94	5.00%	6,781.94							0.00	0.00	0.00	339.10
IBM BURKOUT (3)	6,295,000.00	0.00	6,295,000.00	6.00%	4,515,000.00				760,000.00			0.00	0.00	0.00	269,250.00

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Cash & Other Offsets

	1ST LEARNING	5,844.50	0.00	5,844.50	6.00%	5,844.50												0.00	0.00	0.00	0.00	0.00	292.23
	3MEDIA CONSULTING	(200.00)	0.00	(200.00)	6.00%	(200.00)												0.00	0.00	0.00	0.00	0.00	(10.00)
	MICROTEC RESEARCH, INC.	22,880.00	0.00	22,880.00	6.00%	22,880.00												0.00	0.00	0.00	0.00	0.00	1,144.00
	NATIONAL SEMICONDUCTOR	269.61	0.00	269.61	6.00%												269.61	0.00	0.00	0.00	0.00	0.00	13.48
	RCR	90,376.07	0.00	90,376.07	5.00%	40.29											553.06	61,578.72	0.00	0.00	0.00	0.00	26.07
	NETWORK EQUIPMENT TECHNOLOGIES	592.60	0.00	592.60	6.00%	567.22							6.74					0.00	0.00	0.00	(0.60)	0.00	29.85
	OLIVETTI #1	(44,917.58)	0.00	(44,917.58)	6.00%								(44,917.58)					0.00	0.00	0.00	0.00	0.00	(2,245.88)
	ONSITE COMPUTER	12,096.00	0.00	12,096.00	5.00%	294.00											12,386.16	11,799.00	0.00	0.00	0.00	0.00	14.40
	PLUS ELECTRONICA SPA (2)	6,676.97	0.00	6,676.97	6.00%								302.74					6,343.21	0.00	0.00	0.00	0.00	16.54
	SEQUOIA	5,280.00	0.00	5,280.00	6.00%													5,280.00	0.00	0.00	0.00	0.00	0.00
	SAI	405,273.12	0.00	405,273.12	6.00%													405,273.12	0.00	0.00	0.00	0.00	0.00
	STRATUS	172,987.65	0.00	172,987.65	6.00%													172,987.65	0.00	0.00	0.00	0.00	0.00
	XINSOFT	19,508.44	0.00	19,508.44	5.00%												12,386.16	6,914.28	0.00	0.00	0.00	0.00	619.78
	XINSYS	79,760.78	0.00	79,760.78	6.00%													79,760.78	0.00	0.00	0.00	0.00	0.00
		6,166,476.56	0.00	6,166,476.56		4,616,076.62	0.00	30.00	0.00				7(7,786.11		0.00	651.29		861,733.41	0.00	(0.60)	285,287.11		
						4,616,076.62																	
						4,616,076.62																	
		7,208,216.92	124,621.96	7,432,838.88	0.00	4,616,076.62	0.00	30.00	39,230.70	74.84			78,440.66	786,952.11	7,220.70	651.29		1,835,062.63	(1,270.00)	(169,460.71)	280,841.71		
						(15,440.71)																	
	Less Overpayments					1,722.00																	
	Misallocated Novell Cash																						
									39,230.70														
	Payment w/out Admin Fee								0.00														
	Missing Reports																						
	Cash for Consideration					4,606,358.12																	

NOTES: (1) Recommended write-off since this division of AT&T is no longer existing.
(2) Foreign Withholding, settlement attached.
(3) Bill Settlement Payment
(4) Final Balance Write-Off
(5) Credit to remove duplicate invoice
(6) Per November Report Duplicated in prior reporting of this revenue to Novell

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EXHIBIT 45

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF UTAH

----------x

THE SCO GROUP, INC., a Delaware corporation,

Plaintiff/Counterclaim Defendant,

against Civil No. 2:03CV-0294 DAK

INTERNATIONAL BUSINESS MACHINES CORPORATION, a New York corporation,

Defendant/Counterclaim-Plaintiff

----------x

CONFIDENTIAL

EDWARD S. CHATLOS, JR.

New York, New York

Wednesday, February 15, 2006

Reported by: Steven Neil Cohen, RPR

Job No.: 181640

company would you ever ask a lawyer to type up transaction documents for you?

A. Yes.

Q. Why would you do that?

A. Because they are experts at that.

Q. Because they are experts in doing that?

A. Right.

Q. Because they have legal experience, correct?

A. Yes.

Q. And legal training, correct?

A. Yes.

Q. That is why Novell would have asked a lawyer to draft the APA, correct?

MR. NORMAND: Objection to form.

THE WITNESS: Yes.

BY MS. SORENSON:

Q. Looking at paragraph 4.6A, page 24 of Exhibit 27, the Asset Purchase Agreement --

A. 4.6.

Q. I am sorry. 4.16. Thank you.

Looking at 4.16 of Exhibit 27,

page 24, specifically directing your attention to 4.16A, it states that, reading the first sentence, "Following the closing buyer shall administer the collection of all royalties, fees and other amounts due under all SVRX licenses (as listed in detail under item 6 of schedule 1.1(a) hereof and referred to herein as 'SVRX royalties')."

Did I read that correctly?

A. Yes.

Q. Is it fair to say then to understand SVRX licenses one has to look at item 6 of the included assets at schedule 1.1(a)?

MR. NORMAND: Objection to form.

THE WITNESS: Yes. Yes.

BY MS. SORENSON:

Q. Turning to item 6 of the included asset schedule to the APA, schedule 1.1(a), item 6 states, "All contracts relating to the SVRX licenses listed below:"

Did I read that correctly?

A. Yes.

Q. Then it lists a variety of UNIX System V licenses underneath; is that correct?

A. No.

Q. What does it list?

A. A variety of UNIX System V products.

Q. Including licenses?

MR. NORMAND: Objection to form. Asked and answered.

THE WITNESS: Including the various licenses associated with those products.

BY MS. SORENSON:

Q. Would that include UNIX System V licensing and sublicensing agreements?

A. Yes.

Q. Would that include source code licensing and sublicensing UNIX System V agreements?

A. Schedule 1.1(a) includes those contracts, yes.

Q. The SVRX licenses listed below under item 6 are those -- would those

include source as well as binary licenses?

A. I believe so, yes.

Q. What is the basis for your understanding of the parties' intent that section 4.16 of the APA, turning back to page 24 of Exhibit 27, relates only to a binary income stream?

MR. NORMAND: Object to form.

BY MS. SORENSON:

Q. Let me make it clearer.

At paragraph 13 of your declaration which is Exhibit 960, your first sentence reads, "Paragraph 4.16 of the APA was specifically designed and intended to protect Novell's retained binary product royalty stream."

My question is, what is the basis for your understanding that section 4.16 of the APA was designed and intended to protect Novell's retained binary product royalty stream?

A. Two points are my basis.

One is my knowledge of the intent during the discussions and as I read this

it is clear to me it is based on the royalties associated with these products that are being referenced here, the binary royalties.

Q. So the two things that comprise, and if I am not stating your testimony correctly say so, I am not trying to put words in your mouth.

If I understand you correctly, you are saying that your understanding of the parties' intent -- strike that.

Your understanding is that paragraph 4.16 of the AP was designed and intended to protect Novell's retained binary product royalty stream. There are two sources for that understanding; one, your knowledge of the intent of the parties; and, two, the fact that binary royalties are being referenced here.

Did I state that correctly?

A. Implicitly -- I mean, yes, you stated that correctly, implicitly referenced here.

Q. By "implicitly referenced here"

you are referring to section 4.16 sub (a) of the Asset Purchase Agreement; is that correct?

A. Yes.

Q. You would agree with me that section 4.16 of the Asset Purchase Agreement does not state anything about binary royalties, correct?

MR. NORMAND: Objection to form.

THE WITNESS: Not binary royalties.

BY MS. SORENSON:

Q. The words "binary royalties" does not appear in section 4.16?

A. Correct.

Q. Is there anyone within Novell to whom you can point as a source for your knowledge regarding the parties' intent regarding section 4.16 and its alleged relationship only to a binary income stream?

MR. NORMAND: Objection to form.

THE WITNESS: I don't understand the question.

Q. I just have a little bit of recross.

Looking again at Exhibit 27, the Asset Purchase Agreement, section 4.16, SVRX licenses, paragraph A, the word "binary" does not appear in section 4.16A of the Asset Purchase Agreement, correct?

A. Not explicitly.

Q. In fact, the word "binary" doesn't appear in section 4.16 at all?

A. Not explicitly but it is implied by the term SVRX.

Q. The answer to my question is, no, the word "binary" does not appear in section 4.16 of the Asset Purchase Agreement, correct?

A. Correct.

Q. SVRX royalties does not contain the word "SVRX binary royalties," correct?

A. Correct.

Q. Under 4.16B, the first sentence, the first two sentences read, "Buyer shall not, and shall not have the authority to, amend, modify or waive any right or assign

any SVRX license without the prior written consent of seller. In addition, at seller's sole discretion and direction buyer shall amend, supplement, modify or waive any rights under or shall assign any rights to any SVRX license to the extent so directed in any manner or respect by seller."

Did I read those two sentences of 4.16B correctly?

A. Yes.

Q. Those four sentences do not contain the word "binary," correct?

A. Correct.

Q. The phrase says -- "SVRX binary systems" does not appear in that language, correct?

A. Correct.

Q. Schedule 1.1(a) of the Asset Purchase Agreement, Exhibit 27, is it your testimony that that is intended to be a list of included assets to be transferred to Santa Cruz in the transaction?

A. What was the schedule number

CERTIFICATE

STATE OF NEW YORK)
: Ss
COUNTY OF NEW YORK)

I, Steven Neil Cohen, a Registered Professional Reporter and Notary Public within and for the State of New York, do hereby certify: That EDWARD S. CHATLOS, JR., the witness whose deposition is herein before set forth, was duly sworn by me and that such deposition is a true record of the testimony given by such witness.

I further certify that I am not related to any of the parties to this action by blood or marriage and that I am in no way interested in the outcome of this matter.

I further certify that neither the deponent nor a party requested a review of the transcript pursuant to Federal Rule of Civil Procedure 30(e) before the deposition was completed.

In witness whereof, I have hereunto set my hand this 20th day of February, 2006.

STEVEN NEIL COHEN, RPR