

EXHIBIT 8

JUL-15-2003 TUE 08:18 AM NOVELL LEGAL PROVO

FAX NO. 801 861 6883

P. 02



Novell.

07/11/2003

Via Telefacsimile (801) 765-1313 and Overnight Mail

Robert Bench
Chief Financial Officer
The SCO Group
355 South 520 West
Lindon, UT 84042

Re: Demand for Outstanding Royalty Reports and Payments, and Notice of Audit, under the Asset Purchase Agreement Between The Santa Cruz Operation, Inc. and Novell, Inc., September 19, 1995

Dear Mr. Bench:

I write to address two issues relating to payments owed by SCO to Novell under the Asset Purchase Agreement, including both SVRX royalties and the royalties payable through June 30, 2003 on Royalty-Bearing Products.

First, it has been more than six months since Novell received any royalty reports or payments from SCO (we last received a royalty payment for October 2002, a royalty report for November 2002, and it appears that we have not received a royalty report or payment since). We have tried to address this issue in the ordinary course through SCO's accounts receivable staff, but we have not received either the reports or payments or an explanation for SCO's failure to provide them.

Accordingly, we demand that SCO provide immediately (and, for the future, provide on a timely basis) the royalty reports and payments required by the Asset Purchase Agreement. Please provide the reports in the format specified in Section 1.2(f) of the Asset Purchase Agreement (as amended by Amendment No. 1), including breakdowns by revenue type, product, customer, quarterly period of distribution, and (if available) country of distribution. Please also provide us with the single point of contact (to give us supplemental information we deem appropriate) and the monthly reconciliation (of revenues and accounts receivable to cash remittances) that are required by Section 1.2(f).

Second, we hereby notify you that we will conduct an audit of SCO concerning royalties and other payments due under the SVRX licenses and the Asset Purchase Agreement. We will begin the audit at 10:00 a.m. on August 18, 2003, although we would be pleased to begin on another day that same week if another day is more convenient for your accounting personnel. As you may be aware, Novell last conducted an audit in February 1998, covering the period ending December 31, 1997.

Novell, Inc. • 1800 South Novell Place • Provo, UT 84606-6101 • Tel: 801 765-1313 • Fax: 801 765-1314

NOV 000043077

JUL-15-2003 TUE 09:16 AM NOVELL LEGAL PROVO

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Robert Bench
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Accordingly, the audit will focus on royalties for the period beginning January 1, 1998 and ending June 30, 2003. Please acknowledge receipt of this letter and let us know the SCO contact person with whom we should coordinate the audit.

Please let us know if you have any questions.

Sincerely,



Mike Bready
Director, Contract Management.

NOV 00043078

EXHIBIT 9

Novell

November 21, 2003

VIA FACSIMILE AND CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

Robert Bench
Chief Financial Officer
The SCO Group
355 South 520 West
Lindon, UT 84042

Re: *Request for information in furtherance of ongoing Audit of SCO obligations under Asset Purchase Agreement dated September 19, 1995 (the "Asset Purchase Agreement" or "APA")*

Dear Mr. Bench:

As you are aware, Novell is auditing SCO's compliance with its obligations under the Asset Purchase Agreement. Among other things, Novell's audit focuses on SCO's compliance with Section 1.2 of the APA, and its performance as Novell's agent in administering and collecting SVRX license fees. We have completed significant portions of the audit, but are still lacking critical information and documentation necessary to finish the audit.

The purpose of this letter is to emphasize and repeat Novell's outstanding request for information and documentation. In addition, this letter sets forth additional requests for information and documentation we must receive before we can close the audit.

Specifically, Novell's audit team has requested certain information and documentation from SCO's representatives and has yet to receive a full response. Attached hereto is a list of specific information that Novell must receive from SCO. We appreciate your assistance in expediting SCO's response to these requests.

In addition, Novell makes the following additional requests for information and documentation that we must receive before we can close the pending audit:

1. Amendments and Modifications to SVRX Licenses

- 1.1. Section 4.16(b) of the APA specifies that SCO "shall not, and shall not have the authority to, amend, modify or waive any right under or assign any SVRX License without the prior written consent of" Novell.

Robert Bench
November 21, 2003
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Novell

- 1.2. Section J of Amendment No. 1 to the APA establishes certain exceptions to the prohibition on amendments by SCO, namely, those amendments (i) "as may be incidentally involved through [SCO's] rights to sell and license UnixWare software or the Merged Product," or (ii) that "allow a licensee . . . to use the source code . . . on additional CPU's or to receive an additional distribution, from [SCO], of such source code."
 - 1.3. Also, Section B of Amendment No. 2 to the APA provides that "any potential transaction with an SVRX licensee which concerns a buy-out of any such licensee's royalty obligations shall be managed as" specified in subsections 1 - 6.
 - 1.4. With these obligations and prohibitions in mind, Novell has noted recent public statements by SCO indicating that SCO has unilaterally amended and modified SVRX Licenses with Sun Microsystems and Microsoft. These public statements also indicate that SCO may have agreed to a buy-out of Sun and Microsoft's royalty obligations under their SVRX Licenses.
 - 1.5. Novell requests copies of the Sun and Microsoft amendments to verify SCO's compliance with Section 4.16(b) of the APA and Section B of Amendment No. 2. In addition, Novell requests copies of any similar agreements SCO has entered into, or assurances that SCO has not entered into any similar agreements. Finally, Novell requests that SCO identify any potential buy-out transactions it has become aware of, or that SCO assure Novell that no such potential buy-outs have come to its attention.
 - 1.6. If SCO contends that either of the exceptions (i) and (ii) under Section J of Amendment No. 1 has been triggered, Novell requests a detailed explanation of SCO's position.
2. New SVRX Licenses
- 2.1. Section J of Amendment No. 1 prohibits SCO from entering "into new SVRX Licenses" except "as may be incidentally involved through [SCO's] rights to sell and license UnixWare software or the Merged Product."
 - 2.2. With this prohibition in mind, Novell has noted SCO's recent introduction of its "SCO Intellectual Property License for Linux," in which SCO attempts to enter into new SVRX Licenses with Linux end users.
 - 2.3. Novell requests copies of all SCO Intellectual Property Licenses for Linux, and any other agreements connected with attempts by SCO to enter into new SVRX Licenses, so Novell can verify SCO's compliance with Section J of Amendment No. 1. If SCO contends that exception

Robert Bench
November 21, 2003
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Novell

(i) under Section J of Amendment No. 1 has been triggered, Novell requests a detailed explanation of SCO's position.

3. SVRX to UnixWare Conversions

3.1. Novell requests that SCO identify and provide documentation for any allegedly valid conversions from SVRX to UnixWare under Section (f) of Schedule 1.2(b) of the APA. For any such allegedly valid conversion SCO identifies, Novell requests that SCO explain in detail how the alleged conversion complies with the requirements of Section (f) of Schedule 1.2(b). If SCO contends that any of the exceptions (i), (ii), (iii), and (iv) under Section E of Amendment No. 1 have been triggered, Novell requests a detailed explanation of SCO's position.

We anticipate and look forward to your prompt assistance with and response to these requests.

Sincerely,


Mike Bready
Director, Contract Management

Enclosure

EXHIBIT 10

Novell

December 29, 2003

VIA FACSIMILE AND CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

Robert Bench
Chief Financial Officer
The SCO Group
355 South 520 West
Lindon, UT 84042

Re: *Request for information in furtherance of ongoing Audit of SCO obligations under Asset Purchase Agreement dated September 19, 1995 (the "Asset Purchase Agreement" or "APA")*

Dear Mr. Bench:

On November 21st, 2003, Novell requested additional information and documentation necessary to complete the aforementioned audit. Novell has not received a response to these requests.

The purpose of this letter is to repeat Novell's request stated in the letter you received November 21st, 2003 and ask SCO to return a full response no later than January 12th, 2004.

Sincerely,



Mike Brady
Director, Contract Management

EXHIBIT 11

Novell.

February 4, 2004

VIA FACSIMILE AND CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

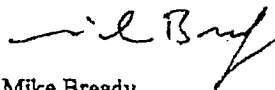
Robert Bench
Chief Financial Officer
The SCO Group
355 South 520 West
Lindon, UT 84042

Dear Mr. Bench:

On November 21, 2003, Novell requested additional information and documentation necessary to complete the pending audit of SCO's obligations under the Asset Purchase Agreement. Specifically, Novell requested additional information and documentation regarding the following: (1) amendments and modifications to SVRX licenses (including information and documentation on the amended and modified SVRX licenses with Sun Microsystems and Microsoft); (2) new SVRX licenses (including information and documentation on the "SCO Intellectual Property License for Linux"); and (3) SVRX to UnixWare conversions. On December 29, 2003, Novell repeated that request. In your response of January 9, 2004, you stated that you had referred Novell's request to counsel and that you anticipated a response "in the near future." Novell has still not received a response to this request.

The purpose of this letter is to repeat Novell's request stated in the letter you received on November 21, 2003, and reiterated in the letter you received December 29, 2003. Novell asks that SCO immediately return a full response to the aforementioned request for information and documentation.

Sincerely,



Mike Bready,
Director, Contract Management

EXHIBIT 12



Via Telecopy and Regular Mail

February 5, 2004

Joseph A. LaSala, Jr.
General Counsel
Novell, Inc.
404 Wyman Street, Suite 500
Waltham, Massachusetts 02451

EXHIBIT 272
WIT: R. Tibbitts
DATE: 4-24-07
CHICourt, LLC

Dear Mr. LaSala:

This letter is in further response to letters from Mike Bready, of Novell, to Robert Bench, Chief Financial Officer of The SCO Group ("SCO") on November 21, 2004 and February 4, 2004. You are undoubtedly aware of the letters which were purportedly sent in connection with Novell's audit of SCO pursuant to the Asset Purchase Agreement. Several weeks ago, Mr. Bench replied to the first letter with specific information to answer questions related to Novell's audit of SCO's administration and collection of SVRX license fees. I also provided you with a response to some of the issues raised by letter dated January 7, 2004.

As you know, the Asset Purchase Agreement ("APA") provides limited audit rights to Novell and the other questions Novell has raised are, in large part, outside the scope of Novell's audit rights and well outside the scope of information Novell has sought in the past under the APA. Given the scope of the other points and questions at numbered paragraphs 1 - 3 of the November 21, 2003 letter, we are concerned that they are at least in part posed by Novell in its ongoing cooperation and assistance of IBM in its litigation with SCO. Novell's actions in this regard are inappropriate. Nevertheless, without waiving our rights, we will answer the questions you raised as follows.

You made several statements in your letter interpreting the language of the APA. The language of that agreement and its amendments speak for themselves, and we will not comment on it here—other than to say—as we have stated to Novell several times in the past, we disagree with your analysis and interpretation of the APA—which seems to be of recent vintage.

In your letter you assert that SCO has "unilaterally amended and modified SVRX licenses with Sun Microsystems and Microsoft." You claim this characterization is based on public statements by SCO, but do not identify where SCO made these alleged statements. By your citation to Paragraph 4.16(b) of the APA and Section B of Amendment No. 2, it appears you are concerned about the proper flow of royalty revenues to Novell under the APA. That is curious to us as you are well aware Sun Microsystems bought out its license from Novell in 1994. To the limited extent that Novell may have some rights under paragraph 4.16 of the APA to protect its revenue stream from SVRX licenses that were in existence at the time of the APA, those rights do

not extend to the new contract with Sun. The Microsoft agreement is a new agreement not covered by the APA.

As your audit has shown, Novell is getting the full revenue stream it contracted for under the APA and SCO is in full compliance with the APA. As it has in the past, SCO will continue to pay the income stream required under the APA.


You also asked SCO to "identify any potential buy-out transactions it has become aware of." SCO is unaware of any new buy-out transactions. You also questioned SCO's introduction of an Intellectual Property License for Linux and whether that was a new SVRX license. It is not. Those licenses are given in order to protect SCO's intellectual property rights in UNIX and UnixWare. I previously provided you a response on this issue in my letter dated January 7, 2004.

Lastly, you have asked us to identify conversions from SVRX to UnixWare under Section (f) of Schedule 1.2(b) of the APA. Given the conversion requirements, there have been no such conversions, and there likely will be none in the future.

We trust you will find the above responses satisfactory.

Sincerely yours,

The SCO Group, Inc.



Ryan E. Tibbitts
General Counsel

c: Mike Bready

EXHIBIT 13

Joseph A. LaSala, Jr.
Senior Vice President,
General Counsel and Secretary

Novell.

**VIA FACSIMILE AND CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

March 1, 2004

Mr. Ryan B. Tibbitts
General Counsel
The SCO Group, Inc.
355 South 520 West
Lindon, UT 84042

Re: *Audit Regarding Asset Purchase Agreement Between The Santa Cruz
Operation, Inc. and Novell, Inc., Dated September 19, 1995*

Dear Mr. Tibbitts:

I write in response to your February 5, 2004 letter regarding Novell's audit.

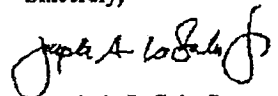
After studying your letter, it appears that a principal question concerning the Sun, Microsoft, and other Intellectual Property Licenses for Linux is whether these are SVRX licenses.

We have a copy of the "Intellectual Property License" from your website. The license purports to grant rights with respect to "SCO IP;" SCO IP is defined with reference to "UNIX-based Code;" and UNIX-based Code is defined by reference to UNIX System V or UnixWare. We do not see how SCO could reasonably argue that its Intellectual Property License is not an SVRX license. We expect the same would be true for the Sun and Microsoft licenses, but you have not shown them to us yet.

In order to complete our audit, we need the Sun, Microsoft and any other Intellectual Property Licenses for Linux. Stated more categorically, we need all agreements in which SCO purported to grant rights with respect to Unix System V.

Please provide the requested information immediately.

Sincerely,


Joseph A. LaSala, Jr.

Ex. 1045

EXHIBIT 14

Joseph A. LaSala, Jr.
Senior Vice President
General Counsel and Secretary

Novell

**VIA FACSIMILE AND CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

April 2, 2004

Mr. Ryan E. Tibbitts
General Counsel
The SCO Group, Inc.
355 South 520 West
Lindon, UT 84042

*Re: Audit Regarding Asset Purchase Agreement between The Santa Cruz
Operation, Inc. and Novell, Inc., Dated September 19, 1995*

Dear Mr. Tibbitts:

Novell has received no response to my letter of March 1, 2004, regarding agreements in which SCO purported to grant rights with respect to Unix System V, including the Sun and Microsoft licenses.

We strongly believe that we are deserving of a response to our request and urge you to provide one promptly. If we do not hear from you shortly, we will infer that SCO has nothing to say in response to my letter.

Sincerely,



Joseph A. LaSala, Jr.

EXHIBIT 15

Joseph A. LaSala, Jr.
Senior Vice President,
General Counsel and Secretary

Novell

**VIA FACSIMILE AND CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

November 17, 2004

Mr. Ryan E. Tibbitts, Esq.
Vice President and General Counsel
The SCO Group, Inc.
355 South 520 West
Lindon, UT 84042

Re: *SCO/Sun Agreements Regarding Solaris*

Dear Tibbitts:

We have communicated with SCO several times about our concerns with SCO's handling of UNIX licenses, including the license with Sun. In these communications, we have noted that our audit rights under the Asset Purchase Agreement require SCO to provide Novell with copies of any UNIX agreements (including amendments) SCO has reached with Sun. We have sent you letters twice on this issue (in March and April 2004), and have not received an adequate response. For your convenience, I attach copies of those letters.

Sun recently confirmed that it is planning to open source its Solaris operating system. We note that SCO has publicly taken the position that Sun's UNIX license may constrain Sun's plans. We agree.

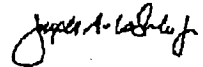
Moreover, we believe that, in view of the rights that Novell retained with respect to UNIX licenses in Section 4.16 of the APA (and in view of Novell's ownership of UNIX copyrights), we have rights to exercise with respect to Sun's UNIX license and open source plans. In particular, Section 4.16 provides that SCO has no authority to amend, modify or waive any right under any SVRX license without the prior written consent of Novell. As you know, Novell has given no such consent. I note that Novell's rights under Section 4.16 are independent of the copyright ownership issue.

Accordingly, we must once again insist that you provide us with copies of any agreements with Sun (including amendments) that relate to UNIX. We would appreciate a response by Friday, December 3, 2004.

Mr. Ryan B. Tibbitts, Esq.
Page 2
November 17, 2004

We are copying Sun on this letter (and will be separately corresponding with Sun) so that Sun may be on notice of potential issues that its UNIX license and open source plans may raise. We, of course, reserve all rights.

Sincerely yours,



Joseph A. LaSala, Jr.

Attachments

cc: Michael A. Dillon
Senior Vice President, General Counsel and Secretary, Sun Microsystems, Inc.