

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Chapter 11 Case No.
	)	
ATARI, INC., <u>et al.</u> ,	)	13-10176 (JMP)
	)	
Debtors,	)	
	)	

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**SECOND SUPPLEMENTAL DECLARATION OF THOMAS CLARK CARLSON IN  
SUPPORT OF THE APPLICATION TO RETAIN AND EMPLOY DUFF & PHELPS  
SECURITIES, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF ATARI, INC., *ET AL.*,  
NUNC PRO TUNC TO FEBRUARY 11, 2013**

Thomas Clark Carlson, under penalty of perjury, hereby declares, as follows:

1. I am a Managing Director at Duff & Phelps Securities, LLC (“D&P”), a professional services firm engaged in the business of providing financial advisory and related professional investment banking services, and with offices located at 55 East 52nd Street, 31st Floor, New York, New York, 10055. I submit this second supplemental declaration (the “Second Supplemental Declaration”) pursuant to 11 U.S.C. § 1103 and Federal Rule of Bankruptcy Procedure 2014 in further support of the *Application to Retain and Employ Duff & Phelps Securities, LLC as Financial Advisor to the Official Committee of Unsecured Creditors of Atari, Inc., et al., Nunc Pro Tunc to February 11, 2013* (the “Application”) filed by the Official Committee of Unsecured Creditors (the “Committee”) appointed in the Debtors’ chapter 11 cases. Except as otherwise indicated, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto. I am duly authorized to make this Second Supplemental Declaration on behalf of D&P.

2. The following persons are the primary personnel and timekeepers at D&P and

Duff & Phelps, LLC, an affiliate of D&P, who will be staffed on this engagement:

<u>Name</u>	<u>Title with D&amp;P and Duff &amp; Phelps, LLC</u>
Thomas Carlson	Managing Director (D&P)
Mark Mondello	Managing Director (Duff & Phelps, LLC)
Ryan Bouley	Vice President (D&P)
Alice Chong	Associate (D&P)
Ray Peng	Analyst (D&P)

3. All of the foregoing persons are currently employed by D&P and Duff & Phelps, LLC. Should D&P or Duff & Phelps, LLC utilize any other personnel in connection with this engagement, those persons will also be employees of D&P or Duff & Phelps, LLC.

Pursuant to 28 U.S.C. § 1746, I declare under the penalty of perjury that the foregoing statements are true and correct to the best of my knowledge information and belief.

Dated: New York, New York  
March 21, 2013

/s/ Thomas Clark Carlson

Thomas Clark Carlson  
Managing Director