

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Atari, Inc., et al.

Debtor [a]

Case No. 13-10176

Reporting Period: 3/1/13 - 3/31/13

Federal Tax I.D. # 13-3689915

CORPORATE MONTHLY OPERATING REPORT

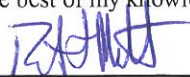
File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.

(Reports for Rochester and Buffalo Divisions of Western District of New York are due 15 days after the end of the month, as are the reports for Southern District of New York.)

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	Yes	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CON'T)	Yes	
Copies of bank statements		[b]	
Cash disbursements journals	MOR-1 (CON'T)	Yes	
Statement of Operations	MOR-2	Yes	
Balance Sheet	MOR-3	Yes	
Status of Post-petition Taxes	MOR-4	Yes	
Copies of IRS Form 6123 or payment receipt		n/a	
Copies of tax returns filed during reporting period		n/a	
Summary of Unpaid Post-petition Debts	MOR-4	Yes	
Listing of Aged Accounts Payable	MOR-4 (CON'T)	Yes	
Accounts Receivable Reconciliation and Aging	MOR-5	Yes	
Taxes Reconciliation and Aging	MOR-5	n/a	
Payments to Insiders and Professional	MOR-6	Yes	
Post Petition Status of Secured Notes, Leases Payable	MOR-6	Yes	
Debtor Questionnaire	MOR-7	Yes	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor



Date

4/15/13

Signature of Authorized Individual*

Date

4/15/2013

Printed Name of Authorized Individual: Robert Mattes

Date

4/15/2013

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

[a] Debtors include Atari, Inc. (13-10176), Atari Interactive, Inc. (13-10177), California U.S. Holdings, Inc. (10-10178), and Humongous, Inc. (13-10179). All results reported on a consolidated basis herein. Cash Disbursements by Debtor are detailed on MOR-1(A) for United States Trustee Fee calculation purposes.

[b] Available upon request

In re Atari, Inc., et al.
Debtor

Case No. 13-10176
Reporting Period: 3/1/13 - 3/31/13

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the bank account columns. Attach copies of the bank statements and cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on the page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

ACCOUNT NUMBER (LAST 4)	BANK ACCOUNTS									CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
	Atari, Inc. Operating #4601	Atari Payroll #4905	Atari, Inc. PayPal #8664	Atari, Inc. MoneyMkt #7788	Atari, Inc. Lockbox #9898	Atari, Inc. Payroll (CA) #1153	Atari Interactive, Inc. Operating #4657	Humongous, Inc. Operating #5253		
CASH BEGINNING OF MONTH	\$ 153,748	\$ 7,697	\$ 200	\$ 2,510,417	\$ -	\$ 22,459	\$ 191,632	\$ 81,848		\$ 2,968,001
RECEIPTS										
CASH SALES	-	-	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE - PREPETITION	811,548	-	-	-	53,028	-	-	-	-	864,576
ACCOUNTS RECEIVABLE - POSTPETITION	663,741	-	-	-	56,163	-	-	-	-	719,904
LOANS AND ADVANCES	-	-	-	-	-	-	-	-	-	-
SALE OF ASSETS	200	-	-	-	-	-	-	-	-	200
OTHER (ATTACH LIST)	38	-	-	84	-	-	-	-	-	122
TRANSFERS (FROM DIP ACCTS)	1,114,242	486,660	-	1,175,000	-	-	-	-	-	2,775,902
TOTAL RECEIPTS	2,589,768	486,660	-	1,175,084	109,191	-	-	-	-	4,360,704
DISBURSEMENTS										
NET PAYROLL	-	292,065	-	-	-	-	-	-	-	292,065
PAYROLL TAXES	-	195,556	-	-	-	-	-	-	-	195,556
SALES, USE, & OTHER TAXES	830	-	-	-	-	-	-	-	-	830
INVENTORY PURCHASES / PROD. DEVELOPMENT COSTS	255,357	-	-	-	-	-	-	-	-	255,357
SECURED/ RENTAL/ LEASES	62,095	-	-	-	-	-	-	-	-	62,095
INSURANCE (INCLUDING EE BENEFITS)	126,227	-	-	-	-	-	-	-	-	126,227
ADMINISTRATIVE	68,914	2,972	-	-	-	-	1,383	-	-	73,269
SELLING	14,224	-	-	-	-	-	-	-	-	14,224
OTHER (ATTACH LIST)	27,998	-	-	-	3,092	-	502	-	-	31,592
OWNER DRAW *	-	-	-	-	-	-	-	-	-	-
TRANSFERS (TO DIP ACCTS)	1,661,660	-	-	745,000	106,099	-	186,295	76,848	-	2,775,902
PROFESSIONAL FEES	408,665	-	-	-	-	-	-	-	-	408,665
U.S. TRUSTEE QUARTERLY FEES	-	-	-	-	-	-	-	-	-	-
COURT COSTS	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	2,625,971	490,593	-	745,000	109,191	-	188,181	76,848	-	4,235,784
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	(36,203)	(3,933)	-	430,084	-	-	(188,181)	(76,848)	-	124,920
CASH - END OF MONTH	\$ 117,546	\$ 3,764	\$ 200	\$ 2,940,501	\$ -	\$ 22,459	\$ 3,452	\$ 5,000		\$ 3,092,921

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

OTHER RECEIPTS										
Refund from Cinram (freight)	38									38
Interest Income	-									-
Online Advertising Revenue	-									-
Claim Pay-backs	-									-
TOTAL OTHER RECEIPTS	38	-	-	-	-	-	-	-	-	38
OTHER DISBURSEMENTS										
401K Funding	27,998									27,998
Bank Fee					3,092		502			3,595
TOTAL OTHER DISBURSEMENTS	27,998	-	-	-	3,092	-	502	-	-	31,592

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BANK RECONCILIATIONS

Continuation Sheet for MOR-1

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.
(Bank account numbers may be redacted to last four numbers.)

	Atari, Inc. Operating #4601	Atari Payroll #4903	Atari, Inc. PayPal #8664	Atari, Inc. Money Mkt #7788	Atari, Inc. Lockbox #9898	Atari, Inc. Payroll (CA) #1153	Atari Interactive, Inc. Operating #4657	Humongous, Inc. Operating #5253	Total
BALANCE PER BOOKS	\$ 117,546	\$ 3,764	\$ 200	\$ 2,940,501	\$ -	\$ 22,459	\$ 3,452	\$ 5,000	\$ 3,092,921
BANK BALANCE	150,886	7,549	200	2,940,501	-	22,459	3,452	5,000	3,130,046
(+) DEPOSITS IN TRANSIT (<i>ATTACH LIST</i>)	-	-	-	-	-	-	-	-	-
(-) OUTSTANDING CHECKS (<i>ATTACH LIST</i>):	33,340	3,784	-	-	-	-	-	-	37,125
OTHER (<i>ATTACH EXPLANATION</i>)	-	-	-	-	-	-	-	-	-
ADJUSTED BANK BALANCE *	\$ 117,546	\$ 3,764	\$ 200	\$ 2,940,501	\$ -	\$ 22,459	\$ 3,452	\$ 5,000	\$ 3,092,921

**Adjusted Bank Balance" must equal "Balance per Books"

DEPOSITS IN TRANSIT	Date	Amount
None		
CHECKS OUTSTANDING	Ch. #	Amount
Cryptic Studios, Inc	531005	1,818
Standard Parking Co	531054	4,000
Wildfire Interactive	531057	968
Ct Corporation	531059	365
Hudson Valley Computing	531062	8,206
Employee	531063	412
Law Office Of Chun	531064	35
Employee	531070	432
Cinram Group, LLC	531071	62
Edgecast Networks	531072	6,833
Employee	531073	3,008
Hyatt Legal Plans	531075	117
Ohm Systems, Inc.	531076	4,320
Preferred Pension C	531077	1,250
Symantec Corp.	531078	327
Telepacific Communications	531079	503
United Parcel Service	531080	121
Weeks-Lerman Group	531081	564
TOTAL - OPERATING		33,340
Employee	7044	3,127
Employee	10086	109
Employee	10088	548
TOTAL - PAYROLL		3,784

OTHER

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CASH DISBURSEMENTS JOURNAL
Continuation Sheet for MOR-1

A cash disbursements journal must be included. The total disbursements listed in the disbursements journal must equal the total disbursements (less transfers to other DIP accounts) reported on the Cash Receipts and Disbursements Schedule.

Payee	Check / Wire No.	Date	Amount
475 Building Company	80007840	03/01/13	26,843
ADP (Payroll/Taxes/Fees)	EFT	Various	490,593
AMEX	80007851	03/08/13	15,027
Arin	531003	03/01/13	100
Babel Media Ltd	80007852	03/08/13	5,976
Bluehornet Networks	531004	03/01/13	5,495
Bracewell & Giuliani	80007855	03/19/13	112,565
Cabinet Ratheaux	80007860	03/22/13	1,992
Centurylink Qcc	531042	03/15/13	3,301
Chlic	531043	03/15/13	3,584
Cinram Group, LLC	531071	03/28/13	62
Cinram Group, LLC	80007841	03/01/13	2,290
Cinram Group, LLC	80007850	03/08/13	2,452
Cogent Communicatio	531044	03/15/13	900
Cohen Brothers Real	531028	03/08/13	355
Cryptic Studios, In	531005	03/01/13	1,818
CT Corporation	531059	03/22/13	365
Edgecast Networks	531006	03/01/13	10,898
Edgecast Networks	531072	03/28/13	6,833
Employee	531070	03/28/13	432
Employee	531073	03/28/13	3,008
Employee	531030	03/08/13	109
Employee	531048	03/15/13	39
Employee	531049	03/15/13	526
Employee	531014	03/01/13	14
Employee	531031	03/08/13	14
Employee	531065	03/22/13	45
Employee	531019	03/01/13	326
Employee	531033	03/08/13	93
Employee	80007846	03/05/13	3,216
Employee	531020	03/01/13	66
Employee	531021	03/01/13	34
Employee	531040	03/08/13	53
Employee	531063	03/22/13	412
Employee	531012	03/01/13	93
Employee	531017	03/01/13	128
Employee	531018	03/01/13	252
Escalation Studios	80007849	03/07/13	44,000
Escalation Studios	80007857	03/22/13	44,000
Eugene Irwin Davis	531007	03/01/13	25,000
Extol International	531008	03/01/13	615
Extol International	531060	03/22/13	1,629
Fibermedia Group	531045	03/15/13	3,117
Fidelity	Wire	03/15/13	16,561
Fidelity	Wire	03/28/13	11,437
Game Center Group	80007842	03/01/13	2,214
Game Center Group	80007863	03/28/13	5,868
Google, Inc.	531009	03/01/13	44
Google, Inc.	531061	03/22/13	135
GPPG, LLC	531010	03/01/13	3,349
Hudson Fiber Networks	531046	03/15/13	2,247
Hudson Valley Computer	531011	03/01/13	4,604
Hudson Valley Computer	531062	03/22/13	8,206
Hunton & Williams LLC	80007864	03/28/13	218,857
Hyatt Legal Plans	531075	03/28/13	117

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CASH DISBURSEMENTS JOURNAL
Continuation Sheet for MOR-1

A cash disbursements journal must be included. The total disbursements listed in the disbursements journal must equal the total disbursements (less transfers to other DIP accounts) reported on the Cash Receipts and Disbursements Schedule.

Payee	Check / Wire No.	Date	Amount
Imperial Capital Lo	80007861	03/26/13	5,000
International Devel	80007843	03/01/13	5,000
JP Morgan (Bank Fees)	EFT	Various	3,595
Konica Minolta	531029	03/08/13	602
Kontagent, Inc.	531013	03/01/13	2,419
Kontagent, Inc.	531047	03/15/13	7,500
Law Office Of Chun	531064	03/22/13	35
Law Offices Of Jeff Segal	80007862	03/26/13	10,000
Mcgraw Communicatio	531050	03/15/13	1,230
Microsoft Corporation	80007865	03/28/13	10,000
Miller Advertising	80007856	03/19/13	16,173
Miller Advertising	80007866	03/28/13	3,180
Mosaic Sales Solution	531066	03/22/13	274
My Mediabox	531015	03/01/13	710
My Mediabox	531051	03/15/13	2,354
New Momentum, Inc.	531016	03/01/13	7,417
New Momentum, Inc.	531052	03/15/13	7,417
Nolan Bushnell	80007867	03/28/13	8,828
Ohm Systems, Inc.	531053	03/15/13	4,800
Ohm Systems, Inc.	531076	03/28/13	4,320
Open 2 Design	80007858	03/22/13	1,500
Preferred Pension C	531077	03/28/13	1,250
Premium Assignment	80007847	03/05/13	36,766
Premium Assignment	80007848	03/05/13	3,211
Quick Dispense Inc.	531032	03/08/13	200
Rackspace Managed H	80007854	03/15/13	34,673
Recall Total Inform	207714	03/01/13	337
Recall Total Inform	207715	03/22/13	1,046
Standard Parking Co	531054	03/15/13	4,000
Sun Life Assurance	531055	03/15/13	3,844
Symantec Corp.	531022	03/01/13	327
Symantec Corp.	531078	03/28/13	327
Telepacific Communi	531023	03/01/13	501
Telepacific Communi	531079	03/28/13	503
Transamerica Financ	80007844	03/01/13	4,479
Transitcenter, Inc.	80007853	03/12/13	8,813
Transperfect Transl	531024	03/01/13	195
Transperfect Transl	531056	03/15/13	195
Uab On5	80007859	03/22/13	70,000
United Healthcare	531035	03/08/13	60,727
United Parcel Service	531025	03/01/13	213
United Parcel Service	531036	03/08/13	724
United Parcel Service	531067	03/22/13	159
United Parcel Service	531080	03/28/13	121
Vision Service Plan	531037	03/08/13	22
Vital Records Inc	531038	03/08/13	413
Weeks-Lerman Group	531026	03/01/13	493
Weeks-Lerman Group	531081	03/28/13	564
Westwood Terrace, LLC	80007845	03/04/13	22,727
Wildfire Interactiv	531057	03/15/13	968
William B Meyer Inc	531039	03/08/13	3,842
William B Meyer Inc	531068	03/22/13	3,583
Total Disbursements During Period			\$ 1,459,882

In re Atari, Inc., et al. Case No. MOR-1(A)
Debtor 13-10176
Reporting Period: 3/1/13 - 3/31/13

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CON'T)]

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)

Atari, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	\$ 3,970,755	\$ 9,927,193
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	2,512,759	6,914,585
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	1,457,996	3,012,607

Atari Interactive, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	188,181	188,718
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	186,295	186,295
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	1,885	2,423

California U.S. Holdings, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	-	-
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	-

Humongous, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	76,848	76,848
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	76,848	76,848
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	-

Atari, Inc., et al. (Consolidated)	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	4,235,784	10,192,758
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	2,775,902	7,177,728
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$ 1,459,882	\$ 3,015,030

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STATEMENT OF OPERATIONS (Income Statement)
reported in thousands (000's)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

REVENUES	MONTH	CUMULATIVE -FILING TO DATE
Gross Revenues	\$ 1,211	\$ 3,069
Less: Returns and Allowances	168	169
Net Revenue	1,043	2,899
COST OF GOODS SOLD		
Beginning Inventory	n/a	n/a
Add: Purchases	n/a	n/a
Add: Cost of Labor	n/a	n/a
Add: Other Costs (<i>attach schedule</i>)	n/a	n/a
Less: Ending Inventory	n/a	n/a
Cost of Goods Sold	598	1,325
Gross Profit	445	1,575
OPERATING EXPENSES		
Advertising	7	35
Auto and Truck Expense	-	-
Bad Debts	172	172
Contributions	-	-
Employee Benefits Programs	11	15
Officer/Insider Compensation*	-	-
Insurance	33	78
Management Fees/Bonuses	-	-
Office Expense	9	12
Pension & Profit-Sharing Plans	-	-
Repairs and Maintenance	-	-
Rent and Lease Expense	102	182
Salaries/Commissions/Fees	519	1,464
Supplies	-	-
Taxes - Payroll [a]	-	-
Taxes - Real Estate	-	-
Taxes - Other	-	-
Travel and Entertainment	10	25
Utilities	11	98
Other (<i>attach schedule</i>)	191	379
Total Operating Expenses Before Depreciation	1,065	2,461
Depreciation/Depletion/Amortization	3,160	3,930
Net Profit (Loss) Before Other Income & Expenses	(3,780)	(4,816)
OTHER INCOME AND EXPENSES		
Other Income (<i>attach schedule</i>)	-	-
Interest Expense	17	36
Other Expense (<i>attach schedule</i>)	(5)	(1)
Net Profit (Loss) Before Reorganization Items	(3,792)	(4,851)

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REORGANIZATION ITEMS		
Professional Fees	1,397	2,591
U. S. Trustee Quarterly Fees	4	10
Interest Earned on Accumulated Cash from Chapter 11 <i>(see continuation sheet)</i>	-	-
Gain (Loss) from Sale of Equipment	-	-
Other Reorganization Expenses <i>(attach schedule)</i>	-	-
Total Reorganization Expenses	1,401	2,601
Income Taxes	-	-
Net Profit (Loss)	\$ (5,194)	\$ (7,453)

[a] Payroll taxes are included in the Salaries line item.

*"Insider" is defined in 11 U.S.C. Section 101(31).

BREAKDOWN OF "OTHER" CATEGORIES

OTHER COSTS

None	\$ -	\$ -
TOTAL OTHER COSTS	\$ -	\$ -

OTHER OPERATIONAL EXPENSES

Research and Development	\$ 13	\$ 49
Bank Fees	4	7
Distribution Costs	7	15
Consulting	69	101
Legal Fees	61	154
Reversal of Income Tax Receivable	8	8
Accounting Fees	29	45
TOTAL OTHER OPERATIONAL EXPENSES	\$ 191	\$ 379

OTHER INCOME

	\$ -	\$ -
	-	-
TOTAL OTHER INCOME	\$ -	\$ -

OTHER EXPENSES

Foreign Exchange Conversion (Gain) / Loss	\$ (5)	\$ (1)
TOTAL OTHER EXPENSES	\$ (5)	\$ (1)

OTHER REORGANIZATION EXPENSES

None	\$ -	\$ -
TOTAL OTHER REORGANIZATION EXPENSES	\$ -	\$ -

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

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BALANCE SHEET
reported in thousands (000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULED
CURRENT ASSETS			
Unrestricted Cash and Equivalents	\$ 3,093	\$ 2,968	\$ 751
Restricted Cash and Cash Equivalents (see continuation sheet)	-	-	-
Accounts Receivable (Net)	1,318	2,369	2,842
Notes Receivable	-	-	-
Inventories	355	541	542
Prepaid Expenses	44	49	56
Professional Retainers	-	-	-
Other Current Assets (attach schedule)[a]	482	489	489
TOTAL CURRENT ASSETS	5,292	6,416	4,680
PROPERTY & EQUIPMENT			
Real Property and Improvements	-	-	-
Machinery and Equipment	-	-	-
Furniture, Fixtures and Office Equipment	18,105	18,105	18,105
Leasehold Improvements	19	19	19
Vehicles	-	-	-
Less: Accumulated Depreciation	(17,882)	(17,867)	(17,851)
TOTAL PROPERTY & EQUIPMENT	241	256	272
OTHER ASSETS			
Amounts due from Insiders*	22,454	22,810	22,832
Other Assets (attach schedule)	3,523	6,222	6,976
TOTAL OTHER ASSETS	25,977	29,032	29,808
TOTAL ASSETS	31,510	35,704	34,760
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)			
Accounts Payable [b]	565	435	113
Taxes Payable (refer to FORM MOR-4)	-	-	-
Wages Payable	74	58	58
Notes Payable	-	-	-
Rent / Leases - Building/Equipment	101	103	105
Secured Debt / Adequate Protection Payments	2,036	2,019	-
Professional Fees	2,089	1,200	-
Amounts Due to Insiders*	-	-	-
Other Post-petition Liabilities (attach schedule)	778	517	288
TOTAL POST-PETITION LIABILITIES	5,643	4,332	564
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)			
Secured Debt	-	-	-
Priority Debt	339	379	525
Unsecured Debt	320,156	320,427	320,846
TOTAL PRE-PETITION LIABILITIES	320,495	320,806	321,371
TOTAL LIABILITIES	326,138	325,138	321,935
OWNERS' EQUITY			
Capital Stock	1,178,126	1,178,126	1,178,126
Additional Paid-In Capital	-	-	-
Partners' Capital Account	-	-	-
Owner's Equity Account	-	-	-
Retained Earnings - Pre-Petition [a]	(1,465,301)	(1,465,301)	(1,465,301)
Retained Earnings - Post-petition	(7,453)	(2,259)	-
Adjustments to Owner Equity (attach schedule)	-	-	-
Post-petition Contributions (attach schedule)	-	-	-
NET OWNERS' EQUITY	(294,628)	(289,434)	(287,175)
TOTAL LIABILITIES AND OWNERS' EQUITY	\$ 31,510	\$ 35,704	\$ 34,760

[a] Prior period adjustment made of \$1.95 million to reflect Debtor intangibles previously recorded as a top side entry at a parent company level.

[b] The difference between the A/P balance reported above and the amount on Schedule MOR-4 is \$319K which represents additional accruals.

*"Insider" is defined in 11 U.S.C. Section 101(31).

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BALANCE SHEET - continuation section

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE
Other Current Assets			
Security Deposits	282	282	282
Royalty Receivable	200	200	200
Tax Receivable	-	7	7
Other Assets			
Intangibles (Capitalized Development Costs / Trademarks) [a]	3,523	6,222	6,976
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH		BOOK VALUE ON PETITION DATE
Other Post-petition Liabilities			
Deferred Revenue (GAAP)	255	296	288
Royalty Payable	523	221	-
Adjustments to Owner's Equity			
Post-Petition Contributions			

Restricted Cash: Cash that is restricted for a specific use and not available to fund operations.
Typically, restricted cash is segregated into a separate account, such as an escrow account.

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STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.
Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.
Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Check # or EFT	Ending Tax
Withholding	\$ -	\$ 84,997	\$ 84,997	Various	[a]	\$ -
FICA-Employee	-	36,746	36,746	Various	[a]	-
FICA-Employer	-	36,746	36,746	Various	[a]	-
Unemployment	-	14	14	Various	[a]	-
Income	-	-	-			-
Other: Franchise Tax	-	830	830	3/8/2013	80007851	-
Total Federal Taxes	-	159,333	159,333	Various	[a]	-
State and Local						
Withholding	-	34,693	34,693	Various	[a]	-
Sales	-	-	-			-
Excise	-	-	-			-
Unemployment	-	2,360	2,360	Various	[a]	-
Real Property	-	-	-			-
Personal Property	-	-	-			-
Other:	-	-	-			-
Total State and Local	-	37,053	37,053	Various	[a]	-
Total Taxes	\$ -	\$ 196,386	\$ 196,386	Various	[a]	\$ -

[a] Various

SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable. See MOR-4 (CONT)

	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 91	Total
Accounts Payable	\$ 449,410	\$ 107,143	\$ 8,545	\$ -	\$ -	\$ 565,098
Wages Payable	74,356	-	-	-	-	74,356
Taxes Payable	-	-	-	-	-	-
Rent/Leases-Building	101,052	-	-	-	-	101,052
Rent/Leases-Equipment	-	-	-	-	-	-
Secured Debt/Adequate Protection Payments	2,036,327	-	-	-	-	2,036,327
Professional Fees	2,088,921	-	-	-	-	2,088,921
Amounts Due to Insiders	-	-	-	-	-	-
Other: Royalties Payable	522,877	-	-	-	-	522,877
Other:	-	-	-	-	-	-
Total Post-petition Debts	\$ 5,272,943	\$ 107,143	\$ 8,545	\$ -	\$ -	\$ 5,388,631

Explain how and when the Debtor intends to pay any past due post-petition debts.

Two post petition amounts are outstanding in connection with the fees of the debtors professionals and are awaiting review and approval by Debtors' counsel prior to payment

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SUMMARY OF UNPAID POST-PETITION DEBTS
Continuation Sheet for MOR-4

Attach aged listing of accounts payable.

Vendor	Vendor No.	Invoice No.	Due Date	Category	Amount
475 Building Company	18559	005129	04/06/13	Office Expense	\$ 27
Ags Traduction Sas	18747	FALB70345	04/18/13	Restructuring	2,107
BMC Group, INC.	18737	316130131	03/30/13	Restructuring	5,999
BMC Group, INC.	18737	316130228	04/14/13	Restructuring	10,136
Cinram Group, LLC	9181	7010519	04/09/13	Distribution & Freight	763
Cinram Group, LLC	9181	7009766	04/24/13	Distribution & Freight	27
Cinram Group, LLC	9181	7010071	05/03/13	Distribution & Freight	214
Cinram Group, LLC	9181	7010402	05/17/13	Distribution & Freight	44
Cinram Group, LLC	9181	7010520	05/24/13	Distribution & Freight	4,233
Cryptic Studios, Inc	18531	19	03/30/13	MIS-IT	5,634
Fluik Entertainment	18526	000056	03/22/13	Other Product Development	536
Gowling Lafleur Hend	14127	17693268	04/27/13	Legal	835
Hudson Valley Computing	18598	492	04/21/13	MIS-IT	484
Hudson Valley Computing [a]	18598	022113C	02/21/14	MIS-IT	(7,000)
Inlex Conseil	13839	190613	04/24/13	Legal	728
Juan Miguel Freira	14516	173101	04/13/13	Legal	360
Juan Miguel Freira	14516	167601	04/26/13	Legal	360
Juan Miguel Freira	14516	171701	04/26/13	Legal	360
New Momentum, Inc.	18654	1365	04/27/13	Legal	7,417
Ohm Systems, Inc.	16989	3814	04/14/13	Consultant	4,800
Open 2 Design	18745	ATARICELINE0	04/27/13	Licensing	1,500
Oracle America, Inc	568	42092532	04/11/13	MIS-IT	9,681
Oracle America, Inc	568	42092546	04/11/13	MIS-IT	15,937
Perella Weinberg Par	18740	3680820201	03/16/13	Restructuring	100,093
Premium Assignment C	18673	030413	04/04/13	Insurance	36,766
Premium Assignment C	18673	030513	04/04/13	Insurance	3,072
Quick Dispense Inc.	17630	1288099	03/20/13	Office Expense	85
Rackspace Managed Ho	16440	100810132POS	02/19/13	Utilities	2,910
Rackspace Managed Ho	16440	910051370	04/18/13	Utilities	(534)
Rackspace Managed Ho	16440	100846524	04/19/13	Utilities	36,433
Sony Disc	6137	3558006POST	03/27/13	Distribution & Freight	44
United Parcel Servic	778	000072824W12	04/07/13	Distribution & Freight	114
Verizon (Main)	11989	9700761669	03/16/13	Utilities	(1,014)
Victor Vargas-Valenz	14515	36367	04/07/13	Legal	590
Vital Records Inc	8030	02140211N	03/30/13	MIS-IT	1,160
Weeks-Lerman Group	17224	INV1710410	04/24/13	Office Expense	244
Weeks-Lerman Group	17224	INV1717830	04/27/13	Office Expense	310
William B Meyer Inc	7180	0057832	03/30/13	Office Expense	240
Total Post-petition Accounts Payable (Trade)					<u>\$ 245,697</u>

[a] Represents a deposit made by Debtor, to be applied to the final invoice.

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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$ 2,369,079
Plus: Amounts billed during the period	533,866
Less: Amounts collected during the period	1,584,480
Total Accounts Receivable at the end of the reporting period	\$ 1,318,465

Accounts Receivable Aging	0-30 Days	31-60 Days	61-90 Days	91+ Days	Total
Retail A/R	\$ -	\$ 44,537	\$ 53,868	\$ 1,363,854	\$ 1,462,259
Royalty A/R	1,197,900	377,647	101,818	-	1,677,365
Total Accounts Receivable	1,197,900	422,184	155,686	1,363,854	3,139,624
Less: Bad Debts (Amount considered uncollectible)					1,821,159
Net Accounts Receivable	\$ 1,197,900	\$ 422,184	\$ 155,686	\$ 1,363,854	\$ 1,318,465

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PAYMENTS TO INSIDERS AND PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
Keller, Kristen J.	Payroll	\$ 24,277	\$ 60,693
Mattes, Robert	Payroll	19,167	47,917
Wilson, James W.	Payroll	38,833	97,083
Keller, Kristen J.	Travel & Exp	675	2,074
Wilson, James W.	Travel & Exp	-	362
TOTAL PAYMENTS TO INSIDERS		\$ 82,952	\$ 208,129

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
Akin Gump Strauss Hauer & Feld LLP	2/15/2013	\$ 290,898	\$ -	\$ -	\$ 830,942
Perella Weinberg Partners LP	2/15/2013	81,549	-	-	201,577
Protiviti Inc.	2/15/2013	192,725	-	-	370,263
Hunton Williams LLP	3/21/2013	218,857	218,857	218,857	-
Bracewell & Giuliani LLP	1/25/2013	208,499	112,565	112,565	189,921
BMC Group	2/15/2013	16,136	-	-	57,539
Imperial Capital Loan Trading, LLC [b]	3/7/2013	15,000	15,000	15,000	-
Cooley LP [a]	2/15/2013	149,040	-	-	408,804
Duff & Phelps Securities LLC [a]	3/21/2013	-	-	-	88,143
TOTAL PAYMENTS TO PROFESSIONALS		\$ 1,172,704	\$ 346,421	\$ 346,421	\$ 2,147,189

* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

[a] Official Committee of Unsecured Creditors Professional

[b] The amounts contained herein include the Collateral Agent's fee and the fees of its legal counsel

POST-PETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
Alden Global Value Recovery Master Fund, LP	\$ -	\$ -	\$ 2,036,327
475 Building Company	26,843	26,843	-
GPPG, LLC [a]	3,349	3,349	-
Standard Parking Company	4,000	4,000	-
Westwood Terrace, LLC	22,731	22,727	-
TOTAL PAYMENTS		\$ 56,918	\$ 2,036,327

[a] Variable amount based on number of seats for the month.

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DEBTOR QUESTIONNAIRE

Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary.		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		✓
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		✓
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		✓
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		✓
5	Is the Debtor delinquent in paying any insurance premium payment?		✓
6	Have any payments been made on pre-petition liabilities this reporting period?	✓	
7	Are any post petition receivables (accounts, notes or loans) due from related parties?		✓
8	Are any post petition payroll taxes past due?		✓
9	Are any post petition State or Federal income taxes past due?		✓
10	Are any post petition real estate taxes past due?		✓
11	Are any other post petition taxes past due?		✓
12	Have any pre-petition taxes been paid during this reporting period?		✓
13	Are any amounts owed to post petition creditors delinquent?	✓	
14	Are any wage payments past due?		✓
15	Have any post petition loans been received by the Debtor from any party?		✓
16	Is the Debtor delinquent in paying any U.S. Trustee fees?		✓
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		✓
18	Have the owners or shareholders received any compensation outside of the normal course of business?		✓

Explanations

(6) All payments made on account of pre-petition liabilities were for allowed items pursuant to a Court approved first day motion (i.e., payroll, employee expenses, employee benefits and insurance).

(13) Two post petition amounts are outstanding in connection with the fees of the debtors professionals and are awaiting review and approval by Debtors' counsel prior to payment