

DUFF & PHELPS SECURITIES, LLC  
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*Financial Advisors to the Official  
Committee of Unsecured Creditors*

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

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In re	:	Chapter 11
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Atari, Inc., <u>et al.</u> , <sup>1</sup>	:	Case No. 13-10176 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**STATEMENT OF SERVICES RENDERED AND EXPENSES  
INCURRED BY DUFF & PHELPS SECURITIES, LLC, FINANCIAL ADVISORS TO  
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR  
THE PERIOD OF FEBRUARY 11, 2013 THROUGH MARCH 31, 2013**

Name of Applicant:	Duff & Phelps Securities, LLC
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Date of Retention:	March 21, 2013 <i>nunc pro tunc</i> to February 11, 2013
Period for which Compensation and reimbursement is sought:	February 11, 2013 – March 31, 2013
Amount of compensation requested:	\$65,714.29 (80% of \$82,142.86)
Amount of compensation held back:	\$16,428.57
Amount of expense reimbursement requested:	\$1,703.12
Amount of payment sought:	\$67,417.41

<sup>1</sup> The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

This statement is the first monthly fee statement (the “Fee Statement”) of Duff & Phelps Securities, LLC (“D&P”), financial advisors to the official committee of unsecured creditors (the “Committee”) in the above-captioned cases, filed pursuant to the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 81] (the “Interim Compensation Order”). D&P hereby requests: (a) payment of compensation in the amount of \$65,714.29 which is equal to eighty percent (80%) of the total amount of compensation sought (i.e. \$82,142.86) for actual and necessary professional services rendered during the period of February 11, 2013 through March 31, 2013 (the “Fee Period”); and (b) reimbursement of actual and necessary costs and expenses in the amount of \$1,703.12 incurred by D&P during the Fee Period in connection with these cases.<sup>2</sup>

Attached hereto as **Exhibits A and B**, respectively, is a summary and daily breakdown of the time spent by each D&P professional and an itemization that provides an aggregation of disbursements by category of disbursement and details of expenses for the Statement Period.

### **Notice**

Pursuant to the Interim Compensation Order, D&P has served this Fee Statement by hand or overnight delivery on: the Debtors, Atari, Inc., 475 Park Avenue South, Twelfth Floor, New York, New York 10016, Attn: Robert A. Mattes, CFO; (ii) counsel to Debtors, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attn: Ira S. Dizengoff, Esq. and Kristine Manoukian, Esq.; Akin Gump Strauss Hauer & Feld LLP, Robert S. Strauss Building, 1333 New Hampshire Avenue, N.W., Washington, D.C. 20036, Attn: Scott L. Alberino, Esq.; (iii) counsel to DIP lenders, Bracewell & Guiliani LLP, 1251 Avenue of the Americas, 49<sup>th</sup> Floor, New York, New York 10020, Attn: Robert G. Burns, Esq.; and (iv) the

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<sup>2</sup> Additional expenses incurred by Applicant may not have been captured as of the date hereof. Such expenses will be included in the next application to the extent necessary.

Office of the United States Trustee for the Southern District of New York, 271 Cadman Plaza East, Suite 4529, Brooklyn, New York 11201, Attn: Richard C. Morrissey, Esq. In light of the nature of the relief requested, D&P respectfully submits that no further notice need be given.

WHEREFORE, pursuant to the Interim Compensation Order, D&P requests: (a) compensation in the amount of \$82,142.86 (of which Applicant requests payment in the amount of \$65,714.29 which equals 80% of \$82,142.86) on account of reasonable and necessary professional services rendered to the Committee by D&P; and (b) reimbursement of actual and necessary costs and expenses in the amount of \$1,703.12, for a total amount for the Fee Period of \$83,845.98 (of which applicant seeks payment in the amount of \$67,417.41 which equals 80% of the requested compensation and 100% of the requested reimbursement of actual and necessary costs and expenses).

Dated: April 19, 2013  
New York, New York

**DUFF & PHELPS SECURITIES, LLC**



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*Financial Advisors to the Official  
Committee of Unsecured Creditors*

# EXHIBIT A

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Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 02/11/13 through 02/28/13

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**Summary of Hours for the Period 02/11/13 through 02/28/13**

<b>Professional</b>	<b>Title</b>	<b>Hours</b>
Thomas Carlson	Managing Director	25.0
Mark Mondello	Managing Director	15.0
Ryan Bouley	Vice President	17.0
Alice Chong	Associate	57.5
Ray Peng	Analyst	53.0
<b>Total</b>		<b>167.5</b>

Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 02/11/13 through 02/28/13

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Thomas Carlson, Managing Director

Date	Description	Hours
2/12/13	Preparation/Call with UCC and/or Counsel	3.0
2/12/13	Reviewed/analyzed court docket and court documents	1.0
2/13/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/14/13	Preparation/Call with UCC and/or Counsel	2.5
2/15/13	Correspondence and/or Discussion with Case Professionals	1.5
2/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/17/13	Reviewed/analyzed court docket and court documents	1.0
2/19/13	Preparation/Call with UCC and/or Counsel	1.0
2/19/13	Correspondence and/or Discussion with Case Professionals	1.5
2/20/13	Reviewed and analyzed due diligence items	2.0
2/21/13	Preparation/Call with UCC and/or Counsel	1.0
2/21/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
2/22/13	Prepared/Reviewed D&P Retention Documents	1.0
2/25/13	Reviewed/analyzed the Debtor's financial operations and liquidity position	1.5
2/25/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
2/27/13	Reviewed and analyzed due diligence items	1.5
2/27/13	Prepared/reviewed presentation for UCC	1.5
2/28/13	Correspondence and/or Discussion with Case Professionals	1.0
<b>February 11, 2013 through February 28, 2013</b>		<b>25.0</b>

Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 02/11/13 through 02/28/13**

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**Mark Mondello, Managing Director**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
2/12/13	Preparation/Call with UCC and/or Counsel	3.0
2/12/13	Industry research/analysis	1.5
2/13/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/17/13	Industry research/analysis	1.0
2/19/13	Preparation/Call with UCC and/or Counsel	1.0
2/21/13	Preparation/Call with UCC and/or Counsel	1.0
2/21/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
2/25/13	Industry research/analysis	1.5
2/25/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
2/27/13	Industry research/analysis	1.0
2/28/13	Correspondence and/or Discussion with Case Professionals	1.0
<b>February 11, 2013 through February 28, 2013</b>		<b>15.0</b>

Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 02/11/13 through 02/28/13**

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**Ryan Bouley, Vice President**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
2/12/13	Preparation/Call with UCC and/or Counsel	3.0
2/13/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/14/13	Preparation/Call with UCC and/or Counsel	1.5
2/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/19/13	Preparation/Call with UCC and/or Counsel	1.0
2/19/13	Correspondence and/or Discussion with Case Professionals	1.5
2/19/13	Reviewed and analyzed due diligence items	1.0
2/20/13	Prepared/reviewed presentation for UCC	1.0
2/20/13	Reviewed and analyzed due diligence items	0.5
2/21/13	Preparation/Call with UCC and/or Counsel	1.0
2/21/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/22/13	Prepared/reviewed D&P retention documents	1.5
2/25/13	Reviewed and analyzed due diligence items	1.0
2/28/13	Correspondence and/or Discussion with Case Professionals	1.0
<b>February 11, 2013 through February 28, 2013</b>		<b>17.0</b>



Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 02/11/13 through 02/28/13**

**Alice Chong, Associate**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
2/12/13	Meeting with Debtors, UCC, and other parties	1.0
2/12/13	Reviewed and analyzed due diligence items	0.5
2/13/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/14/13	Reviewed/analyzed court docket and court documents	3.0
2/14/13	Reviewed and analyzed due diligence items	1.5
2/14/13	Attended Court hearing and related preparation/analysis	4.0
2/15/13	Correspondence and/or Discussion with Case Professionals	1.5
2/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/18/13	Reviewed/analyzed court docket and court documents	1.5
2/18/13	Reviewed/analyzed Debtor's financial projections	1.5
2/19/13	Prepared/reviewed presentation for UCC	3.0
2/19/13	Correspondence and/or Discussion with Case Professionals	1.5
2/19/13	Reviewed/analyzed Debtor's financial projections	1.5
2/19/13	Reviewed and analyzed due diligence items	0.5
2/20/13	Prepared/reviewed presentation for UCC	1.5
2/20/13	Prepared/Reviewed D&P retention documents	2.0
2/21/13	Preparation/Call with UCC and/or Counsel	1.0
2/21/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
2/22/13	Prepared/Reviewed D&P retention documents	2.5
2/22/13	Industry research/analysis	1.0
2/23/13	Internal correspondence (email/calls) on Case issues and related analysis	2.5
2/23/13	Industry research/analysis	1.0
2/25/13	Reviewed and analyzed due diligence items	2.0
2/25/13	Reviewed/analyzed court docket and court documents	3.0
2/26/13	Industry research/analysis	1.5
2/26/13	Reviewed/analyzed the Debtor's financial operations and liquidity position	0.5
2/26/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/26/13	Reviewed/analyzed DIP	2.0
2/27/13	Reviewed and analyzed due diligence items	1.5
2/27/13	Prepared/reviewed presentation for UCC	1.5
2/28/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/28/13	Correspondence and/or Discussion with Case Professionals	2.5
2/28/13	Reviewed/analyzed court docket and court documents	4.0
2/28/13	Reviewed financial analysis	1.5
<b>February 11, 2013 through February 28, 2013</b>		<b>57.5</b>

Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 02/11/13 through 02/28/13**

**Ray Peng, Analyst**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
2/11/13	Prepared working contact list for UCC	1.0
2/11/13	Reviewed/analyzed court docket and court documents	3.0
2/11/13	Reviewed financial analysis	0.5
2/11/13	Industry research/analysis	1.5
2/12/13	Preparation/Call with UCC and/or Counsel	2.5
2/13/13	Industry research/analysis	1.0
2/13/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/14/13	Reviewed and analyzed due diligence items	1.5
2/14/13	Preparation/Call with UCC and/or Counsel	1.5
2/18/13	Reviewed/analyzed court docket and court documents	2.0
2/19/13	Preparation/Call with UCC and/or Counsel	1.0
2/19/13	Correspondence and/or Discussion with Case Professionals	1.5
2/19/13	Reviewed and analyzed due diligence items	3.0
2/19/13	Reviewed and analyzed due diligence items	2.5
2/20/13	Prepared/reviewed presentation for UCC	3.5
2/20/13	Reviewed and analyzed due diligence items	0.5
2/21/13	Preparation/Call with UCC and/or Counsel	1.0
2/22/13	Industry research/analysis	1.5
2/23/13	Industry research/analysis	1.0
2/25/13	Reviewed and analyzed due diligence items	2.5
2/25/13	Reviewed and analyzed due diligence items	3.0
2/26/13	Industry research/analysis	1.5
2/26/13	Reviewed/analyzed the Debtor's financial operations and liquidity position	0.5
2/26/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
2/26/13	Prepared marketing materials	2.0
2/27/13	Reviewed/analyzed Debtor's 13-week cash flow model	1.5
2/27/13	Prepared/reviewed presentation for UCC	3.0
2/28/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
2/28/13	Reviewed/analyzed court docket and court documents	4.0
2/28/13	Reviewed financial analysis	1.0
<b>February 11, 2013 through February 28, 2013</b>		<b>53.0</b>

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Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 03/01/13 through 03/31/13

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**Summary of Hours for the Period 03/01/13 through 03/31/13**

<b>Professional</b>	<b>Title</b>	<b>Hours</b>
Thomas Carlson	Managing Director	56.50
Mark Mondello	Managing Director	19.00
Alice Chong	Associate	130.50
Ray Peng	Analyst	127.50
<b>Total</b>		<b>333.50</b>

Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 03/01/13 through 03/31/13

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Thomas Carlson, Managing Director

Date	Description	Hours
3/1/13	Prepared/Reviewed D&P Retention Documents	1.5
3/2/13	Reviewed/analyzed court docket and court documents	1.0
3/3/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
3/4/13	Reviewed/analyzed DIP	1.5
3/5/13	Correspondence/analysis and discussion with UCC Counsel on Case issues	1.0
3/8/13	Preparation/Call with UCC and/or Counsel	2.0
3/9/13	Reviewed and analyzed due diligence items	1.0
3/10/13	Reviewed/analyzed court docket and court documents	1.5
3/12/13	Correspondence and/or Discussion with Case Professionals	1.0
3/12/13	Prepared/reviewed presentation for UCC	1.5
3/12/13	Reviewed and analyzed due diligence items	2.0
3/13/13	Prepared/reviewed fee analysis	1.5
3/14/13	Correspondence and/or Discussion with Case Professionals	2.5
3/15/13	Reviewed/analyzed court docket and court documents	1.5
3/15/13	Prepared/reviewed presentation for UCC	1.0
3/17/13	Prepared/Reviewed D&P Retention Documents	2.0
3/18/13	Reviewed/analyzed court docket and court documents	2.5
3/18/13	Prepared/reviewed fee analysis	1.5
3/18/13	Prepared/Reviewed D&P Retention Documents	3.0
3/19/13	Correspondence and/or Discussion with Case Professionals regarding diligence	0.5
3/20/13	Correspondence and/or Discussion with Case Professionals	2.0
3/21/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
3/21/13	Reviewed/analyzed court docket and court documents	1.5
3/21/13	Correspondence and/or Discussion with Case Professionals	3.0
3/22/13	Reviewed/analyzed court docket and court documents	1.0
3/22/13	Correspondence and/or Discussion with Case Professionals	1.0
3/25/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
3/26/13	Correspondence and/or Discussion with Case Professionals	0.5
3/26/13	Reviewed financial analysis	2.0
3/27/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
3/27/13	Reviewed/analyzed court docket and court documents	1.5
3/28/13	Attended Court hearing and related preparation/analysis	4.0
3/28/13	Reviewed and analyzed due diligence items	1.0
3/29/13	Correspondence and/or Discussion with Case Professionals	1.5
3/29/13	Reviewed/analyzed court docket and court documents	1.5
<b>March 1, 2013 through March 31, 2013</b>		<b>56.5</b>

Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 03/01/13 through 03/31/13**

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**Mark Mondello, Managing Director**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
3/3/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
3/4/13	Industry research/analysis	1.5
3/5/13	Correspondence/analysis and discussion with UCC Counsel on Case issues	1.0
3/9/13	Reviewed and analyzed due diligence items	1.5
3/12/13	Reviewed and analyzed due diligence items	1.5
3/14/13	Correspondence and/or Discussion with Case Professionals	2.5
3/20/13	Industry research/analysis	1.0
3/21/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
3/21/13	Industry research/analysis	1.5
3/25/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
3/25/13	Industry research/analysis	2.0
3/27/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
3/28/13	Reviewed and analyzed due diligence items	0.5
<b>March 1, 2013 through March 31, 2013</b>		<b>19.0</b>

Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 03/01/13 through 03/31/13

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Alice Chong, Associate

Date	Description	Hours
3/1/13	Prepared/Reviewed D&P Retention Documents	2.5
3/1/13	Reviewed/analyzed court docket and court documents	4.0
3/2/13	Reviewed/analyzed court docket and court documents	2.0
3/3/13	Reviewed/analyzed DIP	1.0
3/3/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
3/4/13	Reviewed/analyzed DIP	2.5
3/4/13	Prepared/reviewed presentation for UCC	3.0
3/5/13	Reviewed/analyzed DIP	2.0
3/5/13	Correspondence/analysis and discussion with UCC Counsel on Case issues	1.0
3/6/13	Attended Court hearing and related preparation/analysis	4.0
3/8/13	Preparation/Call with UCC and/or Counsel	2.0
3/8/13	Reviewed and analyzed due diligence items	1.5
3/9/13	Reviewed and analyzed due diligence items	3.5
3/9/13	Reviewed/analyzed court docket and court documents	2.0
3/10/13	Reviewed and analyzed due diligence items	2.5
3/10/13	Reviewed/analyzed court docket and court documents	2.5
3/11/13	Reviewed and analyzed due diligence items	1.0
3/11/13	Reviewed/analyzed court docket and court documents	1.0
3/11/13	Prepared/reviewed presentation for UCC	2.0
3/12/13	Prepared/reviewed fee analysis	1.5
3/12/13	Correspondence and/or Discussion with Case Professionals	1.0
3/12/13	Prepared/reviewed due diligence presentation(s) for UCC	3.5
3/12/13	Reviewed and analyzed due diligence items	1.5
3/13/13	Prepared/reviewed presentation for UCC	2.0
3/13/13	Prepared/reviewed fee analysis	1.0
3/13/13	Reviewed and analyzed due diligence items	2.5
3/14/13	Prepared/reviewed fee analysis	3.0
3/14/13	Correspondence and/or Discussion with Case Professionals	1.5
3/14/13	Reviewed/analyzed court docket and court documents	1.0
3/15/13	Prepared employee incentive plan related materials	1.5
3/15/13	Reviewed/analyzed court docket and court documents	2.5
3/15/13	Reviewed and analyzed due diligence items	1.0
3/15/13	Prepared/reviewed presentation for UCC	2.0
3/16/13	Reviewed/analyzed court docket and court documents	1.5
3/16/13	Prepared employee incentive plan related materials	3.0
3/16/13	Prepared/Reviewed D&P Retention Documents	2.0
3/17/13	Prepared/Reviewed D&P Retention Documents	3.0
3/17/13	Reviewed/analyzed court docket and court documents	1.0
3/17/13	Prepared employee incentive plan related materials	3.5
3/18/13	Reviewed/analyzed court docket and court documents	2.0
3/18/13	Prepared/reviewed fee analysis	3.0
3/18/13	Prepared/Reviewed D&P Retention Documents	5.0
3/18/13	Prepared/reviewed presentation for UCC	2.0
3/19/13	Correspondence and/or Discussion with Case Professionals regarding diligence	0.5

Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 03/01/13 through 03/31/13**

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**Alice Chong, Associate**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
3/19/13	Attended/reviewed Debtors' management presentation	2.0
3/19/13	Prepared/reviewed presentation for UCC	4.0
3/19/13	Reviewed/analyzed court docket and court documents	1.0
3/20/13	Correspondence and/or Discussion with Case Professionals	1.0
3/20/13	Attended Court hearing and related preparation/analysis	3.0
3/20/13	Prepared/reviewed presentation for UCC	2.5
3/21/13	Preparation/Call with UCC and/or Counsel	1.0
3/21/13	Reviewed/analyzed court docket and court documents	5.5
3/21/13	Correspondence and/or Discussion with Case Professionals	2.0
3/21/13	Reviewed and analyzed due diligence items	2.0
3/22/13	Reviewed and analyzed due diligence items	1.5
3/22/13	Correspondence and/or Discussion with Case Professionals	1.0
3/22/13	Preparation/Call with UCC and/or Counsel	0.5
3/25/13	Prepared employee incentive plan related materials	2.0
3/25/13	Preparation/Call with UCC and/or Counsel	1.0
3/26/13	Correspondence and/or Discussion with Case Professionals	0.5
3/27/13	Reviewed and analyzed due diligence items	0.5
3/28/13	Reviewed and analyzed due diligence items	0.5
3/28/13	Prepared/reviewed presentation for UCC	1.5
3/29/13	Reviewed and analyzed due diligence items	1.5
3/29/13	Reviewed/analyzed court docket and court documents	1.0
3/29/13	Correspondence and/or Discussion with Case Professionals	1.5
<b>March 1, 2013 through March 31, 2013</b>		<b>130.5</b>

Atari, Inc.

Duff & Phelps LLC

Summary of Hours for the Period 03/01/13 through 03/31/13

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Ray Peng, Analyst

Date	Description	Hours
3/1/13	Reviewed/analyzed court docket and court documents	4.5
3/2/13	Reviewed/analyzed DIP	4.0
3/3/13	Reviewed/analyzed DIP	3.5
3/3/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
3/4/13	Reviewed/analyzed DIP	3.0
3/4/13	Prepared/reviewed presentation for UCC	5.0
3/5/13	Reviewed/analyzed DIP	2.5
3/5/13	Correspondence/analysis and discussion with UCC Counsel on Case issues	1.0
3/7/13	Reviewed financial analysis	1.5
3/8/13	Preparation/Call with UCC and/or Counsel	2.0
3/9/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
3/9/13	Preparation/Call with UCC and/or Counsel	1.5
3/10/13	Reviewed and analyzed due diligence items	2.0
3/10/13	Reviewed/analyzed court docket and court documents	3.5
3/11/13	Reviewed and analyzed due diligence items	2.5
3/11/13	Reviewed/analyzed court docket and court documents	1.0
3/11/13	Prepared/reviewed presentation for UCC	4.5
3/12/13	Prepared/reviewed fee analysis	4.0
3/12/13	Prepared/reviewed presentation for UCC	3.0
3/12/13	Reviewed and analyzed due diligence items	2.0
3/13/13	Reviewed and analyzed due diligence items	1.5
3/13/13	Reviewed/analyzed court docket and court documents	1.5
3/13/13	Prepared/reviewed fee analysis	5.0
3/14/13	Prepared/reviewed fee analysis	4.5
3/14/13	Reviewed/analyzed court docket and court documents	1.5
3/15/13	Prepared employee incentive plan related materials	4.5
3/15/13	Reviewed/analyzed court docket and court documents	1.0
3/16/13	Prepared employee incentive plan related materials	2.0
3/16/13	Reviewed/analyzed court docket and court documents	1.5
3/17/13	Reviewed/analyzed court docket and court documents	0.5
3/18/13	Completed financial analysis and related activities	3.0
3/18/13	Prepared/reviewed fee analysis	2.5
3/18/13	Prepared/reviewed presentation for UCC	2.5
3/19/13	Attended/reviewed Debtors' management presentation	2.0
3/19/13	Prepared/reviewed presentation for UCC	4.0
3/19/13	Reviewed/analyzed court docket and court documents	0.5
3/20/13	Attended/reviewed Debtors' management presentation	4.0
3/20/13	Completed financial analysis and related activities	1.5
3/20/13	Prepared/reviewed presentation for UCC	1.5
3/21/13	Preparation/Call with UCC and/or Counsel	1.0
3/21/13	Attended/reviewed Debtors' management presentation	4.0
3/21/13	Completed financial analysis and related activities	2.5
3/22/13	Attended/reviewed Debtors' management presentation	1.0
3/22/13	Correspondence and/or Discussion with Case Professionals	1.0



Atari, Inc.

Duff & Phelps LLC

**Summary of Hours for the Period 03/01/13 through 03/31/13**

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**Ray Peng, Analyst**

<b>Date</b>	<b>Description</b>	<b>Hours</b>
3/22/13	Preparation/Call with UCC and/or Counsel	0.5
3/25/13	Completed financial analysis and related activities	2.0
3/25/13	Prepared employee incentive plan related materials	3.0
3/26/13	Completed financial analysis and related activities	3.5
3/26/13	Correspondence and/or Discussion with Case Professionals	0.5
3/27/13	Completed financial analysis and related activities	3.0
3/27/13	Reviewed and analyzed due diligence items	0.5
3/28/13	Prepared/reviewed due diligence presentation(s) for UCC	2.5
3/29/13	Reviewed and analyzed due diligence items	1.0
3/29/13	Reviewed/analyzed court docket and court documents	2.0
<b>March 1, 2013 through March 31, 2013</b>		<b>127.5</b>

## EXHIBIT B

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**Duff & Phelps Securities, LLC**  
**Expense Detail for Atari, Inc.**  
**Period from February 11, 2013 through February 28, 2013**

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**EXPENSE DETAIL LOCATED ON THE FOLLOWING PAGE(S)**

<b>February 11, 2013 through February 28, 2013</b>	
<b>Category</b>	<b>Amount</b>
Business Meals	140.00
Parking / Transportation	123.10
Professional Services	295.00
<b>Total</b>	<b>\$ 558.10</b>

**Duff & Phelps Securities, LLC**

**Expense Detail for Atari, Inc.**

**Period from February 11, 2013 through February 28, 2013**

February 11, 2013 through February 28, 2013	
Category	Amount
Business Meals	140.00
Parking / Transportation	123.10
Professional Services	295.00
<b>Total</b>	<b>\$ 558.10</b>

**Meals Detail**

Professional	Date	Description	Amount
Chong, Alice	02/20/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	02/21/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	02/22/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	02/23/13	Late Night Working Dinner - One Professional	\$ 15.00
Chong, Alice	02/23/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	02/26/13	Late Night Working Dinner - One Professional	\$ 25.00
			<u>\$ 140.00</u>

**Transportation Detail [All in-town late night taxis are allowed after 8pm, otherwise public transportation is used]**

Professional	Date	Description	Amount
Chong, Alice	02/12/13	Late Night NYC Taxi from Office to Home	\$ 7.10
Chong, Alice	02/12/13	Taxi from Meeting to Office	8.00
Chong, Alice	02/12/13	Taxi from Home to Meeting	8.00
Chong, Alice	02/21/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	02/22/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	02/23/13	Weekend Taxi from Home to Office	20.00
Chong, Alice	02/23/13	Weekend Taxi from Office to Home	20.00
Chong, Alice	02/26/13	Late Night NYC Taxi from Office to Home	20.00
			<u>\$ 123.10</u>

**Professional Services [Hours Detail and Invoice(s) Attached]**

Professional	Date	Description	Amount
Miller, Erica	2/11/13 - 2/28/13	Processing of Retention / Fee Application	\$ 295.00
			<u>\$ 295.00</u>

**Duff & Phelps Securities, LLC**

**Summary of Atari, Inc., et al. hours for Erica Jones Miller**

**Period from February 11, 2013 through February 28, 2013**

**Professional Services Performed for Duff & Phelps, Securities LLC**

<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate/Hour</u>	<u>Billed Amount</u>
20-Feb-13	Perform conflict check.	2.00	\$ 118.00	\$ 236.00
28-Feb-13	Research re: deal.	0.50	\$ 118.00	59.00
Total February Hours		<u>2.50</u>		<u>\$ 295.00</u>

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**Duff & Phelps Securities, LLC**  
**Expense Detail for Atari, Inc.**  
**Period from March 1, 2013 through March 31, 2013**

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**EXPENSE DETAIL LOCATED ON THE FOLLOWING PAGE(S)**

<b>March 2013</b>	
<b>Category</b>	<b>Amount</b>
Business Meals	549.00
Parking / Transportation	442.62
Professional Services	153.40
<b>Total</b>	<b><u>\$ 1,145.02</u></b>

**Duff & Phelps Securities, LLC**

**Expense Detail for Atari, Inc.**

**Period from March 1, 2013 through March 31, 2013**

<b>March 2013</b>	
<b>Category</b>	<b>Amount</b>
Business Meals	549.00
Parking / Transportation	442.62
Professional Services	153.40
<b>Total</b>	<b>\$ 1,145.02</b>

**Meals Detail**

<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
Chong, Alice	03/05/13	Working Dinner - One Professional	\$ 25.00
Chong, Alice	03/06/13	Working Dinner - One Professional	25.00
Chong, Alice	03/08/13	Working Dinner - One Professional	25.00
Chong, Alice	03/09/13	Working Dinner - One Professional	25.00
Chong, Alice	03/09/13	Working Lunch - One Professional	15.00
Chong, Alice	03/10/13	Working Dinner - One Professional	25.00
Chong, Alice	03/10/13	Working Lunch - One Professional	15.00
Chong, Alice	03/11/13	Working Dinner - One Professional	25.00
Chong, Alice	03/12/13	Working Dinner - One Professional	25.00
Chong, Alice	03/13/13	Working Dinner - One Professional	25.00
Chong, Alice	03/14/13	Working Dinner - One Professional	25.00
Chong, Alice	03/15/13	Working Dinner - One Professional	25.00
Chong, Alice	03/16/13	Working Dinner - One Professional	25.00
Chong, Alice	03/16/13	Working Lunch - One Professional	15.00
Chong, Alice	03/17/13	Working Dinner - One Professional	25.00
Chong, Alice	03/17/13	Working Lunch - One Professional	15.00
Chong, Alice	03/18/13	Working Dinner - One Professional	25.00
Chong, Alice	03/19/13	Working Dinner - One Professional	25.00
Carlson, Thomas	03/28/13	Working Dinner - Two Professionals	70.00
Carlson, Thomas	03/20/13	Working Dinner - Two Professionals	69.00
			<b>\$ 549.00</b>

**Transportation Detail [All in-town late night taxis are allowed after 8pm, otherwise public transportation is used]**

<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
Chong, Alice	03/05/13	Late Night NYC Taxi from Office to Home	\$ 20.00
Chong, Alice	03/06/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/08/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/09/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/09/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/10/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/10/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/11/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/12/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/13/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/14/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/15/13	Late Night NYC Taxi from Office to Home	20.00
Chong, Alice	03/16/13	Weekend Working NYC taxi from Home to Office	20.00
Chong, Alice	03/16/13	Weekend Working NYC taxi from Office to Home	20.00
Chong, Alice	03/17/13	Weekend Working NYC taxi from Office to Home	20.00
Chong, Alice	03/17/13	Weekend Working NYC taxi from Home to Office	20.00
Chong, Alice	03/18/13	Late Night NYC taxi from Office to Home	20.00
Chong, Alice	03/19/13	Late Night NYC taxi from Office to Home	20.00
Carlson, Thomas	03/28/13	Taxi from Office to Meeting	13.00
Peng, Ray	03/13/13	Late Night NYC taxi from Office to Home	15.00
Peng, Ray	03/14/13	Late Night NYC taxi from Office to Home	15.00
Peng, Ray	03/15/13	Late Night NYC taxi from Office to Home	14.00
Chong, Alice	03/28/13	Taxi to Home to Court hearing	25.62
			<b>\$ 442.62</b>

**Professional Services [Hours Detail and Invoice(s) Attached]**

<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
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**Duff & Phelps Securities, LLC**

**Expense Detail for Atari, Inc.**

**Period from March 1, 2013 through March 31, 2013**

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Miller, Erica	3/1/13 - 3/31/13	Processing of Retention / Fee Application	\$	153.40
			\$	<u>153.40</u>



**Duff & Phelps Securities, LLC**

**Summary of Atari, Inc., et al. hours for Erica Jones Miller**

**Period from March 1, 2013 through March 31, 2013**

**Professional Services Performed for Duff & Phelps, Securities LLC**

<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate/Hour</u>	<u>Billed Amount</u>
1-Mar-13	Conflict check	1.00	\$ 118.00	\$ 118.00
12-Mar-13	Emails re: conflict check.	0.30	\$ 118.00	35.40
<b>Total March Hours</b>		<b>1.30</b>		<b>\$ 153.40</b>