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Counsel to the Debtors and Debtors in Possession

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

In re:)	
	)	Chapter 11
ATARI, INC., <i>et al.</i> , ¹)	
	)	Case No. 13-10176 (JMP)
Debtors.)	
	)	(Jointly Administered)

**NOTICE OF FILING OF AMENDMENT TO (I) CERTAIN OF THE DEBTORS'
SCHEDULES OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL
AFFAIRS AND (II) CONSOLIDATED NOTES AND STATEMENT OF LIMITATIONS,
METHODOLOGY AND DISCLAIMER REGARDING DEBTORS' SCHEDULES
AND STATEMENTS OF FINANCIAL AFFAIRS**

PLEASE TAKE NOTICE that on March 6, 2013, Atari, Inc. ("Atari") and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors") filed their *Schedules of Assets and Liabilities* (the "Schedules") and *Statements of Financial Affairs* (the "SOFAs"), together with *Consolidated Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtors' Schedules and Statements of Financial Affairs* (the "Global Notes"), with the

¹ The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

United States Bankruptcy Court for the Southern District of New York (the “Court”) pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and rule 1007(b) of the Federal Rules of Bankruptcy Procedure.

PLEASE TAKE FURTHER NOTICE that the Debtors hereby amend (i) certain of the Schedules (each an “Amended Schedule” and, collectively, the “Amended Schedules”) and SOFAs (each an “Amended SOFA” and, collectively, the “Amended SOFAs”) and (ii) the Global Notes (the “Amended Global Notes”), as attached hereto and set forth herein:

Exhibit A	Amended Global Notes
Exhibit B	Atari, Inc. (Case No. 13-10176) <ul style="list-style-type: none">• Amended Summary of Schedules• Amended Schedule F (Intercompany Payable)• Amended SOFA 1 (Income from Employment or Operation of Business)
Exhibit C	Atari Interactive, Inc. (Case No. 13-10177) <ul style="list-style-type: none">• Amended Summary of Schedules• Amended Schedule B (Intercompany Receivable)• Amended Schedule F (Intercompany Payable)• Amended SOFA 1 (Income from Employment or Operation of Business)
Exhibit D	California U.S. Holdings, Inc. (Case No. 13-10178) <ul style="list-style-type: none">• Amended Summary of Schedules• Amended Schedule F (Intercompany Payable)
Exhibit E	Humongous, Inc. (Case No. 13-10179) <ul style="list-style-type: none">• Amended Summary of Schedules• Amended Schedule F (Intercompany Payable)

PLEASE TAKE FURTHER NOTICE that copies of the Amended Schedules and Amended SOFAs may be obtained from the Court’s website, <https://ecf.nysb.uscourts.gov/>, or from the website of the Debtors’ claims and noticing agent, BMC Group, Inc. (“BMC”), <http://www.bmcgroup.com/atari>.

PLEASE TAKE FURTHER NOTICE that Pursuant to the *Order (A) Establishing the Deadline for Filing Proofs of Claim Against the Debtors, Including Administrative Claims Pursuant to Bankruptcy Code Section 503(b)(9); (B) Approving the Form and Manner for Filing Such Proofs of Claim; and (C) Approving the Form and Manner of Notice Thereof* [Docket No. 157] (the “Bar Date Order”), entered by the Court on March 21, 2013, if any of the claimants affected by the Amended Schedules disagree with the nature, amount or classification of their claim(s), then such claimant must file a proof of claim form (“Proof of Claim”) with respect to such claim(s) no later than 30 days from the date of this notice, or on or before May 30, 2013 (the “Amended Bar Date”), or be barred from doing so. The Amended Bar Date and the procedures set forth below for the filing of Proofs of Claim apply to all claimants affected by the Amended Schedules with claims against the Debtors that arose prior to January 21, 2013, the date on which the Debtors commenced their chapter 11 cases. All such claimants must file their Proofs of Claim so as to be **actually received** on or before the Amended Bar Date at the following addresses:

**IF SENT BY FIRST-CLASS U.S. MAIL
(POSTAGE PREPAID):**

BMC Group, Inc.
Attn.: Atari Claims Processing
PO BOX 3020
Chanhassen, MN 55317-3020

**IF DELIVERED IN PERSON, BY COURIER SERVICE OR
BY OVERNIGHT DELIVERY:**

BMC Group, Inc.
Attn.: Atari Claims Processing
18675 Lake Drive East
Chanhassen, MN 55317

**OR BY DELIVERING THE ORIGINAL
PROOF OF CLAIM BY HAND TO:**

United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 610
New York, NY 10004-1408

**NEITHER THE COURT NOR BMC WILL ACCEPT A PROOF OF
CLAIM SENT BY FACSIMILE OR E-MAIL.**

Proofs of Claim will be deemed filed only when **received** by the Court or BMC on or before the Amended Bar Date. If you wish to receive acknowledgment of receipt of your Proof of Claim, you may submit a copy of the Proof of Claim and a self-addressed, stamped envelope to BMC along with the original Proof of Claim.

New York, New York
Dated: April 30, 2013

AKIN GUMP STRAUSS HAUER & FELD LLP

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Exhibit A

**Amended Consolidated Notes and Statement of Limitations, Methodology,
and Disclaimer for Atari, Inc., et al.**

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SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
ATARI, INC., <i>et al.</i> , ¹)	Case No. 13-10176 (JMP)
)	
Debtors.	)	(Jointly Administered)
)	

**AMENDED CONSOLIDATED NOTES AND STATEMENT OF LIMITATIONS,
METHODOLOGY AND DISCLAIMER REGARDING DEBTORS'
SCHEDULES AND STATEMENTS OF FINANCIAL AFFAIRS**

On March 6, 2013, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed their respective Schedules of Assets and Liabilities (as amended, the “Schedules”) and Statements of Financial Affairs (as amended, the “SOFAs”) in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).² The Debtors have since amended certain of their Schedules and SOFAs, as more fully set forth herein and in the amended Schedules and SOFAs filed contemporaneously herewith, to disclose changes made to the Debtors’ books and records with respect to intercompany account balances. Additionally, the Debtors have amended the Consolidated Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtors’ Schedules and Statements of Financial Affairs (as amended, the “Notes”) filed with the original Schedules and SOFAs to (a) reflect the foregoing amendments and (b) remove certain disclaimers regarding the Schedules and SOFAs.

¹ The Debtors are Atari, Inc., Atari Interactive, Inc., Humongous, Inc., and California U.S. Holdings, Inc.

² The Schedules and SOFAs were prepared by the Debtors, with the assistance of their advisors, pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and rule 1007 of the Federal Rules of Bankruptcy Procedures.

The information contained in the Schedules and SOFAs is unaudited. As the Schedules and SOFAs contain unaudited information, which is subject to further review, verification and potential adjustment, no assurances can be made that the Schedules and SOFAs will not be further amended in the future. While the Debtors' management has made every reasonable effort to ensure that the Schedules and SOFAs are accurate and complete based on the information available at the time of their preparation and filing, inadvertent errors or omissions may exist. Additionally, the subsequent receipt of information may result in material changes in financial and other data contained in the Schedules and SOFAs. Accordingly, the Debtors reserve all rights, but are not required, to further amend and/or supplement the Schedules and SOFAs from time to time as necessary or appropriate.

The Notes are incorporated by reference in, and comprise an integral part of, the Schedules and SOFAs and should be referred to and reviewed in connection with any review of the applicable Schedules and SOFAs for each Debtor.

The contents of these Schedules and SOFAs do not constitute a waiver of any rights or claims of the Debtors or an admission of the existence, amount, nature or validity of potential claims against the Debtors. The Debtors reserve the right to dispute or challenge the status and amount of any claim listed on **Schedules E and F**.

The Schedules and SOFAs have been signed by Robert Mattes who is responsible for oversight of the Debtors in preparing the Schedules and SOFAs. In reviewing and signing the Schedules and SOFAs, Mr. Mattes necessarily relied upon the efforts, statements and representations of the Debtors' other personnel and professionals. Mr. Mattes has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors, classification of such amounts, and creditors' addresses.

GLOBAL NOTES CONTROL – In the event that the Schedules and SOFAs differ from the Notes, the Notes shall control.

RESERVATION OF RIGHTS – Except as set forth in the final order approving the Debtors' post-petition debtor in possession financing provided by Alden Global Distressed Opportunities Master Fund, L.P. (the "**Final DIP Order**"), nothing contained in the Schedules and SOFAs or these Notes shall constitute a waiver of any Debtors' rights or an admission with respect to their chapter 11 cases, including, but not limited to, any issues involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or recharacterization of claims or contracts, assumption or rejection of contracts under the provisions of Bankruptcy Code chapter 3 and/or causes of action arising under the provision of Bankruptcy Code chapter 5 or any other relevant applicable laws to recover assets or avoid transfers.

CORPORATE STRUCTURE – A description of the Debtors' corporate structure is set forth in the Declaration of Robert Mattes, Chief Financial Officers of Atari, Inc. in Support of Chapter 11 Petitions and First Day Motions, filed on January 22, 2013.

DESCRIPTION OF CASES – On January 21, 2013 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the Bankruptcy Court. Pursuant to an order entered on January 24, 2013, the Debtors’ chapter 11 cases are jointly administered. Notwithstanding the joint administration of the Debtors’ chapter 11 cases, each of the Debtors has filed its own Schedules and SOFAs. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

BASIS OF PRESENTATION – The Schedules require the Debtors to report assets at current market values. Due to the difficulty in accurately determining the current market value of the Debtors’ tangible and intangible assets, including the copyrights, trademarks, domain names, and goodwill, the Debtors have reported their tangible assets on a net book value basis and listed the value of all intangible property as “unknown”. In addition, the amounts shown for total liabilities exclude items identified as “unknown” or “undetermined” and, thus, ultimate liabilities may differ materially from those stated in the Schedules and SOFAs.

For these and other reasons, the Schedules and SOFAs may not reconcile to the Debtors’ books and records recorded in accordance with International Financial Reporting Standards (“IFRS”). Furthermore, these Schedules and SOFAs do not purport to represent financial statements prepared in accordance with IFRS and do not necessarily reflect the amounts that would be set forth in a financial statement prepared in accordance with IFRS. Unlike the consolidated financial statements, these Schedules and SOFAs reflect the assets and liabilities of each separate Debtor, except where otherwise indicated.

Additionally, the Debtors have provided all known claims against third parties and projected obligations against the Debtors in their gross amounts, without giving effect to potential offsets. In some instances, the Debtors may have reported an amount owing to a third party (**Schedule E** or **F**) which is expected to be offset in whole or in part by a deposit, retainer or prepaid amount reported on **Schedule B**. The Debtors make no assurances of the amount ultimately realizable from, or the collectability of, any assets presented herein.

ESTIMATES – To close the books and records of the Debtors as of the Petition Date, management was required to make estimates and assumptions that affected the reported amounts of assets and liabilities. Actual results could differ from those estimates.

CAUSES OF ACTION – Despite their best efforts to identify all known assets as described above, the Debtors may not have set forth in their Schedules and SOFAs all of their filed or potential claims and causes of actions against, and potential recoveries from, third parties, or the values of any such claims. The Debtors reserve all rights to assert any and all such claims and causes of action, whether or not listed in these Schedules and SOFAs, and nothing contained in these Notes, the Schedules or SOFAs shall constitute a waiver of any such claims or causes of action or in any way prejudice or impair the assertion of such claims or causes of action.

RECHARACTERIZATION -- The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate claims, assets, liabilities, executory contracts, unexpired leases and other items reported in the Schedules and SOFAs. However, due to the complexity and size of the Debtors’ business and operations, the Debtors may have improperly characterized, classified, categorized or designated certain items. The Debtors thus reserve all of

their rights to recharacterize, reclassify, recategorize or redesignate items reported in the Schedules and SOFAs at a later time as additional information becomes available. However, such rights are subject to the limitations placed on the Debtors in the Final DIP Order.

CLAIMS DESCRIPTION -- Any failure to designate a claim on the Schedules as “disputed,” “contingent” and/or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent” and/or “unliquidated.” The Debtors reserve all rights to (i) dispute, or assert offsets or defenses to, any claim reflected on the Schedules on any grounds, including, but not limited to, amount, liability, priority, status, description or classification or (ii) amend the Schedules to designate any claim as “disputed,” “contingent” and/or “unliquidated.” Claim amounts that could not be readily quantified by the Debtors are scheduled as “unliquidated.” The description of a claim amount as “unknown” is not intended to reflect upon the materiality of such amount.

TOTALS – All totals that are included in the Schedules and SOFAs represent totals of all the known amounts included in the Schedules and SOFAs and exclude items identified as “unknown” or “undetermined.” To the extent that there are unknown or undetermined amounts, the actual total may be materially different than the listed total.

CONFIDENTIAL INFORMATION – There may be instances in which certain information has been omitted from the Schedules and SOFAs due to the nature of an agreement between a Debtor and a third party or concerns about the confidentiality or commercially sensitive nature of certain information. There are certain instances where names, addresses, and/or other identifying information have been omitted from the Schedules and SOFAs. Due to the Debtors’ concerns for the privacy of individuals, the Debtors have deemed it appropriate to exclude such identifying information from the Schedules and SOFAs. The Debtors, however, have retained, and can make available, certain information in appropriate circumstances and to appropriate parties subject to the assurance of confidentiality.

COURT ORDERS – The Bankruptcy Court entered orders authorizing (but not directing) the Debtors to make payments in respect of certain prepetition claims and obligations, including, but not limited to, certain wages and employee benefits, taxes and withholdings, obligations related to certain insurance programs, including workers’ compensation, and payments to critical vendors. (See additional detail under **Schedules E and F** below). The Debtors have made and/or plan to make payments to certain creditors pursuant to these orders. Accordingly, the actual balances as of the date of the Schedules and SOFAs or subsequent dates may be less than the Petition Date balances.

INSIDERS – In connection with SOFAs questions 3c and 21, the Debtors identified as insiders all of Debtors’ boards members, officers, affiliate debtors, affiliate non-debtors, all board members of the affiliate companies, and BlueBay Value Recovery (Master) Fund Limited. Such individuals have been included in the SOFAs for informational purposes only. The listing of an individual as an “insider” is not intended to be, and should not be construed as, a legal characterization of such party as an “insider” and does not act as an admission of any fact, claim, right or defense, and all such rights, claims, and defenses are hereby expressly reserved. Furthermore, the Debtors do not take any position with respect to: (a) such person’s influence over the control of the Debtors; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority of such individual; or (d) whether such

individual could successfully argue that he or she is not an “insider” under applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

INTERCOMPANY TRANSACTIONS – As discussed above, the Debtors have amended the Schedules and SOFAs to reflect the changes to the Debtors’ books and records in connection with the reconciliation of the intercompany account balances. Specifically, the Debtors’ books and records include numerous accounts that reflect receivables from, and payables to, other Debtor entities and the Debtors’ European affiliates. In some instances, the transactions that gave rise to these account balances span over a thirteen-year period.

These historical intercompany transactions include entries associated with a trademark license agreement dated September 4, 2003 between Atari Interactive, Inc. (as owner/licensor of the “Atari” and “Fuji” trademarks) and Atari, Inc., (the licensee). The agreement provides, in relevant part, that the license fees will be calculated based on a percentage of Atari, Inc.’s sales. From May 2006 to September 2009, the Debtors’ management recorded straight-line estimates of the license fees due from Atari, Inc. to Atari Interactive, Inc. Beginning in September 2009, however, the Debtors discontinued the practice of recording license fees because the associated intercompany fees have no impact on the consolidated financial statements, when taken as a whole.

The Debtors’ parent, Atari S.A., has a similar trademark license agreement with Atari Interactive, Inc. After September of 2009, the Debtors also discontinued the practice of recording the trademark license fees associated with the Atari S.A. license agreement. After the Petition Date, the Debtors’ management recorded the historical license fees estimated to be owed to Atari Interactive, Inc. from Atari, Inc. and Atari S.A., respectively, to more accurately reflect the obligations and assets of the respective Debtor entities. The revised estimates of intercompany balances related to these agreements are reflected in the amended Schedules filed contemporaneously herewith.³

The Debtors are also parties to several inter-Debtor distribution and services agreements. Similar to the trademark license agreements discussed above, the accounting for these agreements was discontinued in 2009 for the reasons set forth above. In preparing the Schedules and SOFAs, the Debtors have assumed that the revenue due to affiliate-Debtor entities from 2009 to the present, as it relates to the distribution agreements, would be offset by the administrative and overhead expenses associated with the agreements. Further reconciliation of these amounts would be time consuming and cost prohibitive. Accordingly, the amended Schedules do not reflect any adjustments for inter-Debtor royalty agreements, the costs associated with the applicable service agreements or overhead cost allocations.

SPECIFIC NOTES – The Notes are in addition to the specific notes set forth in the amended Schedules and SOFAs of the individual Debtor entities. The fact that the Debtors have prepared these Notes with respect to a particular Schedule or SOFA and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such Notes to any or all of the Debtors’ remaining Schedules or SOFAs, as appropriate. Disclosure of information in one Schedule, one SOFA or an exhibit or attachment to a Schedule

³ The amended Schedules also include a revised intercompany claim against Atari, Inc. to reflect corrected interest charges on the Atari S.A. revolving credit facility.

or SOFA, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, SOFA, exhibit or attachment.

NOTES TO SCHEDULES

SCHEDULE A – REAL PROPERTY – The Debtors do not own real property.

SCHEDULE B13 – STOCK AND INTERESTS IN INCORPORATED AND UNINCORPORATED BUSINESSES – California U.S. Holdings, Inc. (“CUSH”) has an ownership interest in two Debtor and one non-Debtor dormant entities as detailed herein. In addition, Atari, Inc. and Atari Interactive, Inc. own a 100% interest in the non-debtor dormant entities listed in **Schedule B.13**. The Debtors have not obtained separate valuations for the non-debtor dormant entities they own, but estimate that the Debtors’ interests in such entities have no value. Accordingly, the Debtors have reported the “Current Value of Interest in Property, without Deducting any Secured Claim or Exemption,” as “\$0” in all cases.

SCHEDULE B16 – ACCOUNTS RECEIVABLE – **Schedule B16** for Atari, Inc. includes the net accounts receivable balance for: (i) The Digital, Mobile and Licensing segment and (ii) the Retail segment. The balances listed reflect the Debtors’ reserves for uncollectable amounts. Customers with credit balances resulting from price protection credits, product returns, or other adjustments are listed as “unliquidated” general unsecured claims on **Schedule F**.

The Debtors have retained, and can make available, detailed customer level account information in appropriate circumstances and to appropriate parties, subject to the assurance of confidentiality.

SCHEDULE B.22 – PATENTS, COPYRIGHTS AND OTHER INTELLECTUAL PROPERTY – Collectively, the Debtors own 577 copyrights, 116 registered trademarks, 7 patents, and 878 domain names. These assets are associated with the 619 game titles owned by the Debtors. In addition, the debtor maintains a large database of digital customers that have downloaded game titles and/or accessed the Atari web site. These intellectual property assets were either internally developed or acquired in the ordinary course of the Debtors’ business in the years preceding the bankruptcy. The books and records of the Debtors do not ascribe a fair value, or in many cases even a book value, to these intellectual property assets. **Schedule B.22** provides a detailed list of each intangible asset owned by each Debtor entity. However, due to the complexity of developing a fair value for each asset and the absence of such information in the Debtors’ books and records, the Debtors have listed the value of each intangible asset as “unknown”.

In 1999 and 2000, the Debtors’ acquired several portfolios of game titles and the related intellectual property from Accolade, Inc., GT Interactive Software, Inc., Hasbro, Inc., Hasbro U.K. Limited, and Hasbro Internet Holdings, Inc. Many of the intellectual property assets listed on Schedule B.22 were acquired in connection with these 1999 and 2000 transactions. Out of an abundance of caution, and to assist with the concurrent efforts to sell corporate assets, the Debtors recently performed a detailed chain-of-title analysis to confirm ownership of each asset. Certain of the assets on **Schedule B.22** were not specifically listed in the acquisition documents. The Debtors believe this was an oversight. In addition, some of the schedules from the original transaction documents could not be located. Notwithstanding these findings, the Debtors assert full legal title to all of the intellectual property on Schedule B.22 based on their knowledge of the

historical facts and information they have received from the Patents and Trademark office and other third parties. No party has challenged the Debtors' ownership or use of these assets since the acquisitions thirteen to fourteen years ago.

SCHEDULE B.23 – LICENSES, FRANCHISES AND OTHER GENERAL INTANGIBLES – The Debtors license intellectual property, including music, logos, artwork, source code and other items from third parties in connection with the development and distribution of digital, mobile and retail games. The licenses listed on **Schedule B.23** include only those license agreements wherein the Debtors are the licensees. The licenses listed on **Schedule B.23** were either assigned to the Debtors or negotiated in ordinary course of business. The books and records of the debtors do not ascribe a fair value, or in many cases even a book value, to these license agreements. Due to the complexity of developing a fair value for each license and the absence of such information in the Debtors' books and records, the Debtors have listed the value of each license as "unknown".

SCHEDULE B28 – OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES; AND SCHEDULE B29 – MACHINERY, FIXTURES, EQUIPMENT, AND SUPPLIES USED IN BUSINESS – The Debtors maintain fixed asset registers at asset level detail. However, due to the significant length of records at asset level, **Schedules B28 and B29** provide fixed asset values by asset category. The Debtors do not have current appraisals or other valuations of its fixed assets. Accordingly, **Schedules B28 and B29** include the aggregate net book value by category location as of January 21, 2013.

SCHEDULE D – CREDITORS HOLDING SECURED CLAIMS – In April of 2008, Atari S.A. (f/k/a/ Infogrames Entertainment S.A.) ("Atari S.A." or the "Parent") as lender entered into a credit agreement with Atari, Inc. providing access to financing of up to \$20 million. Atari S.A. also obtained a lien on the assets of Atari, Inc. (excluding certain intellectual property) as security for the credit agreement. As described above, the Debtors have not assigned a value to the Debtors' assets, including those assets that serve as collateral for Atari S.A.'s credit agreement. The Atari S.A. secured claim has been included in these schedules as an unliquidated secured claim, subject to the Committee Investigation Rights (as defined in the Final DIP Order). Furthermore, as of the Petition Date, Atari Europe SAS, as borrower, and Atari S.A., as guarantor, are party to that certain credit agreement, dated as of April 21, 2006, as amended from time to time, with BlueBay Value Recovery Fund ("Blue Bay"), as successor to the original lender, Banc of America Securities Limited (the "Parent Facility"). In April of 2009, as a condition to an increase to the commitment under the Parent Facility and extension of the maturity, Atari Inc. pledged its intellectual property rights including the exploitation rights and related brands in respect of the "Test Drive Unlimited" game. As of the Petition Date, the outstanding principal balance on the Parent Facility was EUR 21,978,966.60, plus accrued and unpaid interest. None of the Debtors are directly obligated under the Parent Facility.

SCHEDULE E7 – TAXES AND CERTAIN OTHER DEBTS OWED TO GOVERNMENTAL UNITS – The Debtors have included on **Schedule E7** outstanding payroll taxes due as of the Petition Date and certain delinquent franchise taxes due to various states. The payroll tax portion of these claims has been paid post-petition in accordance with the order entered by the Court regarding payment of pre-petition wages.

SCHEDULE G – EXECUTORY CONTRACTS -- In preparing **Schedule G**, the Debtors categorized contracts by type for ease of reference only and do not intend such categorization to denote any significance. The Debtors reserve their rights to reclassify or recharacterize any and all agreements and relationships set forth on **Schedule G**.

The Debtors have attempted to provide complete lists of all agreements that might be considered executory contracts. The inclusion on **Schedule G** of any particular agreement or contract does not constitute an admission that (i) such agreement or contract is an executory contract under the Bankruptcy Code, (ii) such agreement or contract is valid and enforceable, (iii) such agreement or contract was in effect on the Petition Date, or (iv) such agreement or contract is severable or unified. The Debtors reserve all rights with respect to such agreements or contracts, including, without limitation, the right to seek or contest any characterization of any such agreements or contracts on any available basis. The Debtors will supplement **Schedule G** if they identify additional agreements that may constitute executory contracts. Omission of an agreement or contract from **Schedule G** does not constitute an admission that such omitted agreement or contract is not an executory contract. The Debtors' rights under the Bankruptcy Code with respect to any omitted agreements or contracts are not impaired by the omission.

The party name for certain contracts might not reflect name changes enacted subsequent to contract origination. The party names on **Schedule G** are as per the contract or any addenda thereto. If more than one Debtor is party to a contract, such contract is set forth on each applicable Debtor's **Schedule G**.

NOTES TO SOFAS

SOFA 1 – INCOME FROM EMPLOYMENT OR OPERATION OF BUSINESS -- SOFA 1 includes the revenue recorded by the company in accordance with the IFRS. For the period from 4/1/12 through 1/20/13 and fiscal year ending 3/31/12, the Debtors elected to report on a gross basis, without netting the commissions, due to distributors in the retail segment. In the prior fiscal year, (ending 3/31/11) revenue is reported net of digital commissions.

SOFA 3(b) - PAYMENTS MADE WITHIN 90 DAYS TO ANY CREDITOR; AND SOFA 3(c) -
- PAYMENTS MADE WITHIN ONE YEAR TO OR FOR THE BENEFIT OF CREDITORS WHO WERE
INSIDERS⁴ -- The Debtors have neither completed a reconciliation of Petition Date obligations nor compared their records to proofs of claim. Accordingly, the column entitled “Amount Still Owing” is not complete.

Due to concerns over the confidential nature of the data, **SOFA 3(b)** lists the total payroll funded for each payroll period and does not provide employee level detail. Payroll and related payments to insiders are detailed by person on **SOFA 3(c)**.

SOFA 3(b) and **SOFA 3(c)** do not include transfers between Debtors – intercompany transfers – within the 90-day period or one-year period, respectively. It is the position of the Debtors that such transfers are not “payments to creditors”; rather, many are transfers resulting from operation of the Debtors’ consolidated, centralized cash management system. However, the Debtors have retained and can make such information available in appropriate circumstances and to appropriate parties.

Some SOFAs do not include **SOFA 3(b)** and/or **SOFA 3(c)**. With respect to **SOFA 3(b)**, all such instances are because the Debtor had no disbursements to individual creditors in excess of the \$5,850 reporting threshold. The absence of **SOFA 3(c)** indicates that the applicable Debtor did not make any disbursements to insiders within the one-year period.

SOFA 9 - PAYMENTS RELATED TO DEBT COUNSELING OR BANKRUPTCY -- Atari, Inc. made the payments detailed on its **SOFA 9** on behalf of all of the Debtors, as the services these professionals provided and continue to provide were and are for the benefit of all of the Debtors. Accordingly, the box labeled “None” has been checked on the **SOFA 9** of each Debtor other than Atari, Inc.

SOFA 13 – SETOFFS -- The Debtors routinely incur setoffs resulting from ordinary course of business transactions with their vendors. This includes, but is not limited to, the Debtors’ retail customers netting price protection credits against receivable balances due to the Debtors. Such setoffs are consistent with the ordinary course practices in the Debtors’ industry. Additionally, it would be overly burdensome and costly for the Debtors to list all such normal setoffs. Therefore, **SOFA 13** excludes such setoffs.

⁴ As the term “insider” is defined in the Bankruptcy Code.

SOFA 19(b) – BOOKS, RECORDS, AND FINANCIAL STATEMENTS – AUDITS WITHIN TWO YEARS -- Deloitte Touche was engaged to audit the consolidated books of Atari SA, the non-debtor parent. As such, the extent of their review of the debtor subsidiaries was determined based on their audit plan and may be limited. Deloitte was not engaged to audit the books of any debtor individually in accordance with generally accepted auditing standards.

SOFA 19(d) – BOOKS, RECORDS, AND FINANCIAL STATEMENTS – ISSUED TO THIRD PARTIES -- Prior to filing for chapter 11 protection, the Debtors' parent company engaged in capital solicitation initiatives designed to raise capital for the consolidated group. In connection with these efforts, information was shared with potential investors that included certain accounting and financial data of the Debtors. However, it would be overly burdensome to attempt to identify the parties solicited that received information about the Debtors specifically. Accordingly, **SOFA 19(d)** excludes the parties solicited by Atari S.A. The parties listed in **SOFA 19(d)** include only the institutions and their advisors contacted to solicit DIP financing and other U.S. creditors that were sent financial information about the Debtor-operations only.

SOFA 20(a) INVENTORIES – INVENTORIES TAKEN -- The Debtors take annual counts of their retail game inventory in the Cinram warehouse facility located in La Vergne, Tennessee, in connection with their fiscal year-end close. The last inventory was taken on or about March 31, 2012. The Debtors record an obsolesce reserve to reflect the diminished value of older game titles that are slow moving or have lost market value. As of the Petition Date, the book value of inventory was \$542,165, net of \$491,452 in obsolescence reserves.

SOFA 24 TAX CONSOLIDATION GROUP -- Atari, Inc. and Humongous, Inc. were included in the consolidated tax return (Form 1120) of their parent company, CUSH in each of the six years prior to the Petition Date. Atari Interactive, Inc. prepared its own standalone Form 1120 during the same period. As discussed above, the Debtors' consolidate their operations into Atari, S.A. for financial reporting purposes. However, for tax purposes, Atari S.A. does not consolidate the U.S. subsidiaries. Accordingly, the only tax consolidation is between CUSH and its two U.S.-Debtor subsidiaries.

Exhibit B

Amended Schedules and Statement of Financial Affairs for
Atari, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	
In re	)	Chapter 11
)	
Atari, Inc., et al.,	)	Case No. 13-10176
)	
Debtors	)	(Jointly Administered)
_____)	

**AMENDED SCHEDULES OF ASSETS AND LIABILITIES AND
STATEMENT OF FINANCIAL AFFAIRS
FOR**

Atari, Inc.

Case No. 13-10176

United States Bankruptcy Court
Southern District of New York

In re **Atari, Inc.**
Debtor

Case No. **13-10176**

Chapter **11**

SUBJECT TO CONSOLIDATED NOTES AND STATEMENT OF LIMITATIONS

SUMMARY OF SCHEDULES - AMENDED

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	6	9,899,775.89		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		44,318.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	4		397,853.00	
F - Creditors Holding Unsecured Nonpriority Claims [1]	Yes	1		56,164,241.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		15			
Total Assets			9,899,775.89		
Total Liabilities				56,606,412.00	

[1] Certain intercompany claims have been amended.

B6F (Official Form 6F) (12/07)

In re **Atari, Inc.**

Case No. **13-10176**

Debtor

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. See Exhibit F		-		X	X	X	56,164,241.00
Account No.							
Account No.							
Account No.							
Subtotal (Total of this page)							56,164,241.00
Total (Report on Summary of Schedules)							56,164,241.00

0 continuation sheets attached

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
3D Exhibits, Inc. Dept 20-Exh-001, P.O. Box 5940 Carol Stream, IL 60197-5940 USA		Distribution & Freight				\$ 313
475 Building Company, LLC 750 Lexington Avenue, 28Th Floor New York, NY 10022 USA		Rent				18,265
About Time Inc 7220 A Bob Bullock Loop Suite 3A Laredo, TX 78041 USA		Retail Customer		X		10
Academy Of Interactive Address Unknown		Accounts Payable (Old)			X	30,000
Action Forms (IRS) 3 Botkin St, APT 36 Kiev, Ukraine		Royalty		X		1,201
Actions Forms 3 Botkin St, APT 36 Kiev, Ukraine		Royalty		X		10,813
AD-X Limited 12 ST. John's Square London, EC1M 4NL UK		Advertising/Marketing				4,000
Alexander Brandon-S Address Unknown		Accounts Payable (Old)			X	7,000
Alliance Entertainment 4250 Coral Ridge Drive Coral Springs, FL 33065 USA		Retail Customer		X		134
Amazon.Com Po Box 80387 Seattle, WA 98108 USA		Retail Customer		X		36,657
American Express Attn:US Payment FL 2965 West Corporate Lakes Blvd Weston, FL 33331 USA		Employee T&E and Other SG&A				45,774
American Stock Transfer		Professional Fees				5,300

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Angel Studios 5966 La Place Court Ste 170 Carlsbad, CA 92008 USA		Accounts Payable (Old)			X	142,616
Arista Air Conditioning 38-26 Tenth Street Lon Island City, NY 11101 USA		Office Expense				250
Arvato Entertainment LLC P.O. Box 75142 Charlotte, NC 28262-2334 USA		Manufacturing (COGS)				64,646
At&T Mobility (Main) Address Unknown		Accounts Payable (Old)			X	42
Atari Europe 78 Rue Taitbout 75009, Paris, France		Intercompany - AMENDED				26,331,967
Atari Interactive, Inc. 475 Park Avenue South New York, NY 10016		Intercompany - AMENDED				2,755,378
Atari S.A. 78 Rue Taitbout 75009, Paris, France		Intercompany Loan - AMENDED				4,958,446
Atari S.A. 78 Rue Taitbout 75009, Paris, France		Intercompany - AMENDED				16,409,998
Audi Ag Attn: Volker Sholz New Media 85045 Ingolstadt Germany		Royalty		X		8,795
Avanquest Publishing USA, 7031 Koll Center Parkway, Suite 150 Pleasanton, CA 94566 USA		Accounts Payable (Old)				-
Babel Media LTD 12 Hove Business Centre Fonthill Road East Sussex, BN3 6HA United Kingdom		Other Product Development				63,489
Beanstalk Group LLC 76-80 Whitfield Street London, W1T 4EZ United Kingdom		Royalty		X		4,167

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Bedlam Games, Inc. 55 Mill Street, Building #5, 3rd Floor Toronto, ON M5A 3C4 Canada		Product Development				22,500
Ben Bromley Address Unknown		Licensing		X		100
Big Apple Car, Inc. 169 Bay 17th Street Brooklyn, NY 11214 USA		Transportation				1,729
Bluehornet Networks, Inc. Lockbox 88191 88191 Expedite Way Chicago, IL 60695-0001 USA		Consulting				20,207
Branden R. Pelok Address Unknown		Accounts Payable (Old)			X	2,218
Brandgenuity Llc 205 Hudson Street, Suite 1001 New York, NY 10013 USA		Licensing		X		6,045
Brian Blair Address Unknown		Accounts Payable (Old)			X	300
Bucks Music Group Ltd Address Unknown		Licensing		X		4,000
Bug Tracker C/O Bug Tracker 2030 Blvd. Pie-Lx #208 Montreal, QC H1V 2C8 Canada		Other Product Development				68,369
California US Holding, Inc. 475 Park Avenue South New York, NY 10016		Intercompany - AMENDED				177,937
CBS C/O CBS Corporation Tax Dept 51 West 52nd Street, 17th Floor New York, NY 10019 USA		Licensing		X		21,250
CD Projekt Sp .Z.O.O. Jagiellonska 74 Budynek E Warsaw, 0 03-301 Poland		Royalty		X		215,998

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
CDV Software Entertainment 117 Centrewest Court Cary, NC 27513 USA		3rd Party & Affiliate			X	147,967
Centurylink Qcc Fka Qwest Communications Business Services Phoenix, AZ 85072-2187 USA		Utilities				4,536
Cglic Fka Cigna Healthcare P.O. Box 644546 Pittsburgh, PA 15264-4546 USA		Other Employee Related Expenses				2,890
Champion Locksmith Inc. Address Unknown		Accounts Payable (Old)			X	1,375
Champion Transp. Services 833 Fairmount Ave ATTN; Claims Dept Elizabeth, NJ 07201 USA		Accounts Payable (Old)			X	4,545
Channelforce, Inc. Address Unknown		Accounts Payable (Old)			X	175
Chris Sawyer C/O Marjacq Micro Limited 187 Gloucester Boulevard London, NW1 6BU United Kingdom		Licensing				250,000
Christopher Sean Bennett Address Unknown		Consulting				28,800
Cinram Group, LLC Gaming & Distribution Division 437 Sanford Road Laverne, TN 37086 USA		Distribution & Freight			X	44,318
Cit Technology Fin Serv, Address Unknown		Accounts Payable (Old)			X	5,566
Cloverway Incorporated Address Unknown		Royalty		X		501
CMT / TNN P.O. Box 13577 Newark, NJ 07188-0577 USA		Accounts Payable (Old)			X	85,000

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Code Mystics Inc. 1500-701 West Georgia Street Vancouver, BC V7Y 1C6 Canada		Royalty		X		57,972
Cogent Communications, P.O. Box 791087 Baltimore, MD 21279-1087 USA		Utilities				1,510
Cohen Brothers Realty Lease Id #: Atacl 475 Park Avenue New York, NY 10259-0271 USA		Office Expense				954
Commonwealth Of Massachusetts Secretary Of The Commonwealth Attn: Annual Report-Ar85 Boston, MA 02108-1512 USA		Corporation Fees				581
Compass Games Aka Compass Marketing, Inc. 4528 France Avenue South Minneapolis, MN 55410 USA		Selling Expenses				3,187
Comscore, Inc. 11950 Democracy Drive, Suite 600 Reston, VA 20190 USA		Advertising/Marketing				11,875
Cryptic Studios, Inc. 980 University Avenue Los Gatos, CA 95032 USA		MIS-IT				25,051
Ct Corporation Ct Corsearch 345 Hudson Street New York, NY 10014 USA		Legal				365
Dan Klores Communications 261 Fifth Avenue, 2nd Floor New York, NY 10016 USA		Advertising/Marketing				109
Danzas Aei Corporations Address Unknown		Accounts Payable (Old)			X	1,083
David Pierce Address Unknown		Accounts Payable (Old)			X	136
Davis & Gilbert LLP 1740 Broadway New York, NY 10019 USA		Legal				99

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Delaware Secretary State Division Of Corporation 11700 Beltsville Dr, 600 Beltsville, MD 20705 USA		Accounts Payable (Old)			X	114
Deloitte & Touche PO Box 7247-6446 Philadelphia, PA 19170-6446 USA		Audit Fees			X	35,467
Digidesign-S Address Unknown		Accounts Payable (Old)			X	847
Digital Fusion Address Unknown		Royalty		X		598
Discount Office Services Dba Asa Vending 856 East 136th Street Bronx, NY 10454 USA		Office Expense				3,202
Disney Publishing Address Unknown		Accounts Payable (Old)				-
Disruptive Limited Windsor House Turnpike Road High Wycombe, HP12 3NR United		Office Expense				780
Docusign, Inc. 701 Fifth Avenue, Suite 4500 Seattle, WA 98104 USA		Legal				1,440
Donald Clay Address Unknown		Accounts Payable (Old)			X	196
Dorsey & Whitney LLP P.O. Box 1680 Minneapolis, MN 55480-1680 USA		Legal		X		105,715
Dreamcatcher Interactive 265 Rimrock Road, Suite #3 Toronto, ON M3J 3C6 CANADA		Accounts Payable (Old)				-
Dreamcatcher Interactive 265 Rimrock Road, Suite #3 Toronto, ON M3J 3C6 CANADA		Accounts Payable (Old)				-

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
E! Entertainment TV Address Unknown		Accounts Payable (Old)			X	27,695
E4E Business Solutions 10720 Gilroy Road Hunt Valley, MD 21031 USA		Other Product Development				14,881
Edgecast Networks, Inc. 2850 Ocean Park Boulevard Suite 110 Santa Monica, CA 90405 USA		Other Product Development				18,277
Emi Entertainment, Inc. C/O Emi Music Publishing 75 Ninth Avenue, 4th Floor New York, NY 10011 USA		Licensing		X		5,000
Emi Film & Television Music C/O Emi Na Holdings, Inc. Capitol Records, LLC Hollywood, CA 90028 USA		Licensing		X		5,000
Emi Records Address Unknown		Licensing		X		3,825
Employee - Accrued Vacation		Amount in Excess of the Statutory Cap		X		64,080
En Masse Entertainment, 1301 2Nd Avenue, Suite 2550 Seattle, WA 98101 USA		3rd Party & Affiliate		X		-
Encore Installation Address Unknown		Accounts Payable (Old)			X	4,500
Epic Games, Incorporated 620 Crossroads Boulevard Cary, NC 27518 USA		Royalty		X		15,888
Eppy Games, LLC 170 North 11th Street, #3F Brooklyn, NY 11211 USA		Product Development				15,000
Equity Management (Kawasaki, Nissan, Ruf, Sallen, Triumph) 4365 Executive Drive, Suite 1000 San Diego, CA 92121-2127 USA		Licensing		X		1,615

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Equity Management Inc. 4365 Executive Drive, Suite 1000 San Diego, CA 92121-2127 USA		Licensing		X		15,938
Equity Management Inc. 4365 Executive Drive, Suite 1000 San Diego, CA 92121-2127 USA		Royalty		X		2,678
ERNST & YOUNG TOUR FIRST, 1 PLACE DES SAISONS PARIS - LA DEFENSE CEDEX, 92037 FRANCE		Professional Fees				79,266
Escalation Studios Inc 5307 East Mockingbird Lane, Suite 300 Dallas, TX 75206 USA		Product Development				110,000
Ewaste Recycling Address Unknown		Manufacturing (COGS)				12
Execu|Search Group, Inc. 675 Third Avenue, 5th Floor New York, NY 10017 USA		Consulting				28,256
Extol International, Inc. 529 Terry Reiley Way, P.O. Box 1010 Pottsville, PA 17901-7010 USA		Utilities				7,708
Ferrari S.P.A. Via Emilia Est 1163 P.O. Box 589 Modena, 41100 Italy		Licensing		X		-
Fiat Auto S.P.A. Corso Agnelli 200 Torino, Italy		Royalty		X		6,564
Fibermedia Group, LLC. 200B Meadowlands Parkway Secaucus, NJ 07094 USA		Utilities				5,229
Fire Quench Inc 16 West 19Th Street New York, NY 10011 USA		Office Expense				3,102
Fluik Entertainment Inc. 501 Buchanan Road Edmonton, Al T6R 2B5 Canada		Other Product Development				804

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Flying Wisdom Studios, 181 Fremont Street, 2nd Floor San Francisco, CA 94105 USA		Product Development				34,465
Fox Kids.Com, Incorporated Address Unknown		Accounts Payable (Old)			X	23,333
Frankfurt Kurnit Klein & Selz Pc 488 Madison Avenue, 10th Floor New York, NY 10022 USA		Legal		X		380
FS Studios 2800 Olympic Blvd. Santa Monica, CA 90404 USA		Licensing		X		1,000
Fukami Patent Office Address Unknown		Accounts Payable (Old)			X	1,698
Funimation Address Unknown		Licensing		X		6,375
Game Center Solutions Address Unknown		Other Product Development				5,919
Gamespy Industries, Inc. 45 Fremont Street Suite 2800 San Francisco, CA 94105-2209 USA		Licensing		X		44,000
Gameworld Distributors Address Unknown		Retail Customer		X		45
General Atlantic Partners Address Unknown		Accounts Payable (Old)			X	6,211
Gibson, Dunn & Crutcher LLP P.O. Box 840723 Los Angeles, CA 90084-0723 USA		Legal		X	X	173,722
Globalstep Llc C/O Antwerp Partners LLC 100 Crescent Court, 7th Floor Dallas, TX 75201 USA		Other Product Development				34,313

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Google, Inc. 2400 Bayshore Parkway Mountain View, CA 94043 USA		Other Product Development				211
Gppg, LLC Dba Hatchery 645 645 Harrison Street San Francisco, CA 94107 USA		Rent				4,389
Greg Pharcyde Address Unknown		Licensing		X		500
Griptonite, Inc. 45 Fremont Street, Suite 2800 San Francisco, CA 94105 USA		Product Development				47,500
Gskinner.Com Inc. Unit 108, 11614-119 Street Nw Edmonton, AL T5G 2X7 Canada		Product Development				99,000
GTL Media, Inc. 171 Pier Avenue, #179 Santa Monica, CA 90405 USA		Other Product Development				33,661
Guikaryo 43 Mallard Rise Irvington, NY 10533		Severance				104,661
High Speed Production Address Unknown		Accounts Payable (Old)			X	3,200
Hilco Trading LLC Address Unknown		Licensing		X		621
Hollywood Records, Inc. Address Unknown		Accounts Payable (Old)			X	37,500
Hudson Fiber Network 12 North State Route 17, Suite 520 Paramus, NJ 07652 USA		Utilities				6,017
Hudson Valley Computer Dba Elevated Computing 1580 York Avenue, #3B New York, NY 10028 USA		MIS-IT				45,215

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Hugh Bowen & Associates, 611 San Benito Street Half Moon Bay, CA 94019 USA		Advertising/Marketing				1,838
Hyatt Legal Plans, Inc. P.O. Box 714893 Columbus, OH 43271-4893 USA		Other Employee Related Expenses				196
IBM Acct#3982282-00 Address Unknown		Accounts Payable (Old)			X	10,000
Ideas Pad Limited 2nd Fl, The Lexicon 10-12 Mount Street Manchester, M2 5Nt United Kingdom		Royalty		X		5,400
IGS Inc. 8707 Yvonne Court Way, Suite B Parkville, MD 21234 USA		3rd Party & Affiliate		X		-
Illusion Softworks AS C/O 2K Czech Development Studio, BRNO TURANKA 115 627 Brno CZECH		Accounts Payable (Old)			X	67,089
Image Axis Inc. Address Unknown		Accounts Payable (Old)			X	3,976
IMC Aka Interactive Media Consulting Gmbh Hauptstrasse 239 Cologne, 51143 Germany		Accounts Payable (Old)			X	153
Independiente Music Address Unknown		Accounts Payable (Old)			X	1,600
Indigo Prophecy - Various (Based Upon Accruals)		Licensing		X		1,851
Informix Software Inc Address Unknown		Accounts Payable (Old)			X	3,177
Ingram Entertainment (D) Po Box 7006 Laverne, TN 37086 USA		Retail Customer		X		87

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Institute For Software Address Unknown		Accounts Payable (Old)			X	6,998
Integrated Solutions Int. Address Unknown		Accounts Payable (Old)			X	702
Ives Martin Address Unknown		Licensing		X		1,000
Jack Of Allgames 9271 Meridian Way West Chester, OH 45069-6523 USA		Retail Customer		X		63
James W. Wilson 475 Park Avenue South New York, NY 10016		Employee T&E				362
Jevic Address Unknown		Accounts Payable (Old)			X	592
Joel Fashingbauer 475 Park Avenue South New York, NY 10016		Employee T&E				1,105
Johnson Smith & Knisely Address Unknown		Accounts Payable (Old)			X	3,333
Join Dots Gmbh Behnisch-Hau, Petersstrabe 120 Krefeld, 47798 Germany		3rd Party & Affiliate		X		-
Jones Day Prinzregentenstr. 11 Munich, 80538 Germany		Legal				669
Jones Day Prinzregentenstr. 11 Munich, 80538 Germany		Legal				1,481
Joshua Bartos 6250 Buckingham Parkway Unit 103 Culver City, CA 90230 USA		Consulting				6,919

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Joyent Inc One Embarcadero Center, Suite 900 San Francisco, CA 94111 USA		Other Product Development				27,676
Jumbo, Inc. Address Unknown		Accounts Payable (Old)			X	6,000
Kathleen Oehler -S Address Unknown		Accounts Payable (Old)			X	1,100
Kennedy Covington Lobdell 214 North Tryon Street 47th Floor Charlotte, NC 28202 USA		Accounts Payable (Old)			X	44,298
Kmart Corp. 3100 W. Big Beaver Troy, MI 48084 USA		Retail Customer		X		142,877
Konica Minolta C/O Konica Minolta Business Solutions Customer #1830672 Chicago, IL 60673-1211 USA		MIS-IT				1,230
Kontagent, Inc. 405 El Camino Real Box #406 Menlo Park, CA 94025-5240 USA		Other Product Development				27,581
Koolhaus Games, Inc. 204-896 Cambie Street Vancouver, BC V6B 2P6 Canada		Product Development			X	57,240
Kristina K Pappa Address Unknown		Accounts Payable (Old)			X	94
Krome Studios Inc. 375 North Stephanie Street Suite 1411 Henderson, NV 89014-8909 USA		Royalty		X		22,029
Lego Media Intl Inc. Po Box 40000 Dept. 48 Hartford, CT 06151 USA		Accounts Payable (Old)				-
Liner Grode Stein Yankelevitz Et Al Sunshine Regenstreif & Taylor LLP 1100 Glendon Avenue, 14Th Floor Los Angeles, CA 90024-3503 USA		Legal		X		16,190

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Ad Colony 149 S. Barrington Blvd, #710 Los Angeles, CA 90049		Advertising/Marketing			X	3,149
Ad Mob 1600 Amphitheatre Parkway Mountain View, CA 94043		Advertising/Marketing			X	3,026
Apple, Inc. P.O. Box 846095 Dallas, TX 75284		Advertising/Marketing			X	17,058
Appsfire 23 rue du Depart Paris, France 75014		Advertising/Marketing			X	103,500
Chart Booster 185 Clara Street, Suite 101A San Francisco, CA 94107		Advertising/Marketing			X	11,392
Flurry CPI 282 2nd Street, Suite 202 San Francisco, CA 94105		Advertising/Marketing			X	79,550
ICS Mobile, Inc. 520 Broadway, Suite 350 Santa Monica, CA 90401		Advertising/Marketing			X	26,000
Kongregate 2 Shaw Alley, 4th Floor San Francisco, CA 94105		Advertising/Marketing			X	18,876
Liquid Advertising 499 Santa Clara Avenue Venice, CA 90291		Advertising/Marketing			X	84,718
Magic Solver Sheraton House, Castle Business Park Cambridge, UK CB3 0AX		Advertising/Marketing			X	10,000
Millennial Media 2400 Boston Street, Suite 301 Baltimore, MD 21224		Advertising/Marketing			X	19,476
Millennial Media 2400 Boston Street, Suite 301 Baltimore, MD 21224		Advertising/Marketing			X	13,247

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Steel Media Ltd. The House, Kelston Park Bath, UK BA1 9AE		Advertising/Marketing			X	15,000
Tap Joy 111 Sutter Street, 13th Floor San Francisco, CA 94104		Advertising/Marketing			X	13,239
Liquid Entertainment, LLC. 45 Eureka Street, Suite B Pasadena, CC 91103 USA		Product Development				152,500
Madruse LLC C/O James Jensen 1162 East 1180 North American Fork, UT 84003 USA		Product Development				33,000
Maintech Aka Volt Delta / Dataserv P.O. Box 730401 Dallas, TX 75373-0401 USA		MIS-IT				632
Mallory Craig 475 Park Avenue South New York, NY 10016		Employee T&E				563
Mcgraw Communications P.O. Box 36204 Newark, NJ 07188-0001 USA		Utilities				866
Microsoft Corporation C/O Bank Of America P.O. Box 844510 Dallas, TX 75284 USA		Royalty		X		24,244
Midway Studios-Newcastle Suite A, Studio 11, Princesway Team Valley Trading Estate Gateshead, Tyne And Wear NE11 0Nf United Kingdom		Royalty		X		53,630
Monte Cristo, S.A. 42 Rue Des Jeuneurs Paris, 75002 France		Accounts Payable (Old)			X	53,300
Mosaic Sales Solutions Us P.O Box 841678 Dallas, TX 75284-1678 USA		Selling Expenses				3,902
Msi, A Lason Company Address Unknown		Accounts Payable (Old)			X	25,466

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Multi Packaging Solutions 75 Remittance Drive, Suite 3111 Chicago, IL 60675-3111 USA		Office Expense				847
My Mediabox P.O. Box 2251 Buford, GA 30515-2251 USA		Advertising/Marketing				8,090
National Benefit Life Policy #:8910-0990006 P.O. Box 1946 Long Island City, NY 11101 USA		Other Employee Related Expenses				246
Nazilla Karai Renaud Address Unknown		Accounts Payable (Old)			X	316
Netnames USA 55 Broad Street, 11Th Floor New York, NY 10004 USA		Legal			X	21,587
Netscout Systems Address Unknown		Accounts Payable (Old)			X	4,647
New Momentum, Inc. 980 Lincoln Avenue, Suite 300 San Rafael, CA 94901 USA		Legal				12,441
Nicholas Eisele 359 South Citrus Avenue Los Angeles, CA 90036 USA		Accounts Payable (Old)			X	56
Nimbus Games Inc. 738 Old Stable Place Walnut Creek, CA 94596 USA		Royalty		X		1,860
NNR Aircargo Sevice Inc. Address Unknown		Accounts Payable (Old)			X	1,206
Nolan Bushnell 13515 Bayliss Road Los Angeles, CA 90049 USA		Consulting				24,139
N-Space, Inc. 6751 Forum Drive, Suite 210 Orlando, FL 32821 USA		Product Development				5,000

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Office Depot P.O. Box 633211 Cincinnati, OH 45263-3211 USA		Office Expense				1,054
Ohm Systems, Inc. 955 Horsham Road, Suite 101 Horsham, PA 19044 USA		Consulting				35,520
Olshan Frome Wolosky Llp 65 East 55Th Street New York, NY 10022 USA		Legal				5,592
Optumhealth Financial 11490 Xeon Street. Suite 200 Coon Rapids, MN 55448-3149 USA		Other Employee Related Expenses				90
Original Marketing 5929 Baker Road, Suite 450 Minnetonka, MN 55345 USA		Selling Expenses				2,000
Otr-Ohio General 95 Enterprise, Suite 300 Aliso Viejo, CA 92656 USA		Accounts Payable (Old)			X	36,611
Peakem Enterprises Inc. 1600 14Th Street West Linn, OR 97068 USA		Selling Expenses			X	15,000
Perelson Weiner Llp Address Unknown		Accounts Payable (Old)			X	20,349
Peter J. Solomon, L.P. 520 Madison Avenue, 29th Floor New York, NY 10022 USA		Accounts Payable (Old)			X	77,522
Petrol Advertising, Inc. 443 North Varney Street Burbank, CA 91502 USA		Other Product Development				70,837
Polaris Address Unknown		Licensing		X		632
Preferred Pension Concepts Dba PPC, Incorporated 925 Westchester Avenue, Suite 304 White Plains, NY 10604 USA		Consulting				2,000

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Premium Assignment 3522 Thomasville Road, Suite 400 Tallahassee, FL 32309 USA		Insurance				24,906
Primary Wave Music Pub Address Unknown		Licensing		X		500
Prime Candidate, Inc 24045 Hatteras Street Woodland, CA 91367 USA		Other Employee Related Expenses				30,000
Print Scan LLC Address Unknown		Other Employee Related Expenses				169
Puppy S.A. Address Unknown		Accounts Payable (Old)			X	3,607
Quantic Dream 56 Boulevard Davout Paris, 75020 France		Royalty		X		9,958
Quattro Gmbh Postfach 1144 Neckarsulm, 74148 Germany		Royalty		X		8,448
Quick Dispense Inc. 2700 Kimball Avenue Pomona, CA 91767-2200 USA		Office Expense				261
Rackspace Managed Hosting P.O. Box 730759 Dallas, TX 75373-0759 USA		Utilities				113,044
Resaurus Company Address Unknown		Accounts Payable (Old)			X	2,390
Richard Beston Address Unknown		Royalty		X		2,498
Ricky Gardiner Songs Address Unknown		Accounts Payable (Old)			X	2,452

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Robert Walters Associates Address Unknown		Other Employee Related Expenses				25,000
Rombax Games 800 East Broward Boulevard Suite 700 Fort Lauderdale, FL 33301 USA		3rd Party & Affiliate		X		-
Rosenberg, Neuwirth, Kuchner Two Penn Plaza, Floor 4 New York, NY 10121 USA		Consulting				17,000
Running Dog Software 333 North Pennington Drive, #21 Chandler, AZ 85224 USA		Royalty		X		935
Santa Cruz Games LLC Address Unknown		Accounts Payable (Old)			X	10,000
Sleepy Giant Entertainment 303 Broadway, Suite 104-74 Laguna Beach, CA 92651 USA		Other Product Development				105,653
Sony Dadc Austria Ag Sonustrasse 20 Anif, A-5081 Austria		Manufacturing (COGS)				19,878
Standard Parking 1640 South Sepulveda Boulevard Los Angeles, CA 90025 USA		Rent				6,710
Stompsoft (Consignment) 17835 Skypark Circle Suite D Irvine, CA 92614 USA		Accounts Payable (Old)				-
Storm City Entertainment, 700 Liberty Place, Suite 200 Sicklerville, NJ 08081 USA		3rd Party & Affiliate		X		-
Stormfront Studios 4040 Civic Center Drive San Rafael, CA 94903 USA		Accounts Payable (Old)			X	1,284
Strawdog Studios Limited Friar Gate Studios Ford Street Derby, De1 1Ee United Kingdom		Product Development				9,540

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Stuart J. Allison Dba Fat Droid 9415 Culver Boulevard, Suite 666 Culver City, CA 90232 USA		Advertising/Marketing				5,750
Studios Legale Bird & Bird Address Unknown		Legal				2,574
Symantec Corp. Fka Messagelabs, Inc. P.O. Box 742345 Los Angeles, CA 90074-2345 USA		Utilities				400
Synnex Corporation Attn: Accounts Payable 44201 Nobel Drive Fremont, CA 84538 USA		Retail Customer		X		58
Tages 83 Boulevard Sadi Carnot Le Cannet, 06110 France		Manufacturing (COGS)				4,617
Tapestry Music Ltd Address Unknown		Licensing		X		4,000
Tavant Technologies, Inc. 3101 Jay Street, Suite 101 Santa Clara, CA 95054 USA		Other Product Development				242,617
Telepacific Communications P.O. Box 526015 Sacramento, CA 95852-6015 USA		Utilities				214
Thomas Eggar Address Unknown		Legal				3,058
Thomson & Thomson P.O. Box 71892 Chicago, IL 60694-1892 USA		Legal				2,621
Tomdi Sales & Marketing C/O Thomas E. Ryan 1601 Blackburn Heights Drive Sewickley, PA 15143 USA		Selling Expenses				1,596
Trailer Park, Inc. 1801 West Olympic Blvd, File #1122 Los Angeles, CA 91199-1122 USA		Accounts Payable (Old)			X	87,000

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Transworldmusic 38 Corporate Circle Attn Dale Hall Albany, NY 12203 USA		Retail Customer		X		5,414
Triplepoint, Llc 115 Sansome Strret, Suite 800 San Francisco, CA 94104 USA		Advertising/Marketing				59,414
Turelk Address Unknown		Accounts Payable (Old)			X	15,138
TVR Engineering Ltd. Bristol Ave. Blackpool Lancashire, FY2 OJF United Kingdom		Royalty		X		6,322
Uab On5 Naugarduko G. Vilnius, 102 Lithuania		Product Development				43,500
Ulead Systems, Address Unknown		Accounts Payable (Old)				-
United Healthcare 22703 Network Place Chicago, IL 60673-1227 USA		Other Employee Related Expenses				49,191
United Parcel Service C/O Ups Supply Chain Solutions, Inc 28013 Newtwork Place Chicago, IL 60673-1280 USA		Distribution & Freight				1,374
United States Information Address Unknown		Accounts Payable (Old)			X	2,789
United States Treasury Internal Revenue Service Srv Ctr Tax Id #13-3689915 Ogden, UT 84201 USA		Accounts Payable (Old)			X	54
Universal Music Publishing 136-144 New Kings Road London, SW6 4LZ United Kingdom		Licensing		X		10,778
Utest, Inc. 153 Cordaville Road Suite 205/100 Southborough, MA 1772 Usa		Other Product Development				20,000

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Varcon Systems Inc. 10509 San Diego Mission Road San Diego, CA 92108 USA		Royalty		X		4,051
Verizon (Main) P.O. Box 660108 Dallas, TX 75266-0108 USA		Utilities				2,989
Vgmarket, Llc 3720 North 32Nd Terrace Hollywood, FL 33021 USA		Other Product Development				20,000
Vision Service Plan (Vsp) Grp # 12 114195 0001 C/O Eastern Vision Plan Inc San Francisco, CA 94145-0223 USA		Other Employee Related Expenses				485
Vital Records Inc P.O. Box 688 563 New Center Road Flagtown, NJ 08821 USA		MIS-IT				4,304
Vmc Consulting Corporation Vmc File No. 54156 Los Angeles, CA 90074-4156 USA		Other Product Development				1,821
Volkswagen Ag D-38436 Wolfsburg, Germany		Royalty		X		3,536
Vonchurch San Francisco 610 22nd Street, Suite 312 San Francisco, CA 94107 USA		Other Employee Related Expenses				37,125
Wal-Mart Stores, Inc. P.O. Box 116 Bentonville, AR 72716 USA		Retail Customer		X		41,583
Ward Swan 6446 1/2 Orange Street Los Angeles, CA 90048 USA		Advertising/Marketing				1,250
Weeks-Lerman Group LLC Fka International Coffee Systems 58-38 Page Place Maspeth, NY 11378 USA		Office Expense				1,447
Wendell H. Adair, Jr. Address Unknown		Accounts Payable (Old)			X	250

Atari, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
West Coast Marketing Aka The Susquehanna Hat Company 23901 Calabasas Road, Suite 2001 Calabasas, CA 91302 USA		Advertising/Marketing				2,500
Westwood Terrace, Llc P.O. Box 79645 City Of Industry, CA 91716-9645 USA		Rent				15,400
Wildfire Interactive, Inc. 1600 Seaport Boulevard, Suite 500 Redwood City, CA 94063 USA		Advertising/Marketing				8,032
William B Meyer Inc P.O. Box 4206 Bridgeport, CT 06607 USA		Office Expense				7,617
William Gallagher C/O Assurance & Capital Partners 48, Rue Montmartre Paris, 75002 France		Insurance				33,031
Wixen Music Publishing, Inc. 24025 Park Sorrento, Suite 130 Calabasas, CA 91302 USA		Licensing		X		1,000
Workhabit, Inc. 3511 Del Paso Road Suite 160-320 Sacramento, CA 95835 USA		Consulting				11,913
World Color Press, Inc. Address Unknown		Accounts Payable (Old)			X	1,700
Wright Consultancy, Inc. C/O Lisa Wright 668 North Coast Highway, #245 Laguna Beach, CA 92651 USA		Consulting				3,500
Zgames, Llc 1155 Dairy Ashford St, Suite 125 Houston, TX 77079 USA		Product Development				3,000
TOTAL SCHEDULE F				X	X	\$ 56,164,241

B6 Declaration (Official Form 6 - Declaration). (12/07)

United States Bankruptcy Court
Southern District of New YorkIn re **Atari, Inc.**

Debtor(s)

Case No. **13-10176**Chapter **11****DECLARATION CONCERNING DEBTOR'S SCHEDULES - AMENDED**

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 25 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **April 30, 2013**

Signature

**Robert Mattes**
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
Southern District of New York**

In re **Atari, Inc.**

Debtor(s)

Case No. **13-10176**

Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS - AMENDED

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any persons in control of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(2), (31).

1. Income from employment or operation of business

None

☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$18,878,350.00	Net Revenue - 04/01/12 to 01/20/13 (includes gross digital revenue)
\$52,584,920.00	Net Revenue - 04/01/11 to 03/31/12 (includes gross digital revenue)
\$58,390,833.00	Net Revenue - 04/01/10 to 03/31/11 (digital revenue net of commissions)

2. Income other than from employment or operation of business

None

☒ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
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B 7 (12/12)

2

3. Payments to creditors

None ☒ **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
See Exhibit 3B		\$5,003,483.00	\$0.00

None ☐ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
See Exhibit 3C		\$1,652,936.00	\$0.00

4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Walker Digital, LLC v. Activision Blizzard, Inc., et. al Case No. # 1:11-cv-00322	Litigation	US District Court for Delaware	Settled
Atari, Inc. v. Carlyle Trading Corp. Index #652157/2011	Litigation	NYS Supreme Court, New York County	Settled
Ultimate Pointer LLC v Nintendo Company Ltd., et al. 11-496 E.D. Tex	Indemnification Request	Eastern District of Texas	Pending

None ☒ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B 7 (12/12)

3

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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5. Repossessions, foreclosures and returns

None ☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

None ☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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None ☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
Humane Society of New York 306 East 59th Street New York, NY 10022	None	04/27/12	Cash Donation- \$2,500
European Logistics Association 2, Rue Mi-Les-Vignes, BP 61024 Laxou Cedex, 5421 France	None	01/27/12	Cash Donation - \$5,000
First Star 10401 Wyton Drive Los Angeles, CA 90024	None	06/21/12	Cash Donation - \$25,000

8. Losses

None ☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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B 7 (12/12)

4

9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
See Exhibit 9		\$598,000.00

10. Other transfers

- None ☐ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
Glu Mobile 45 Freemont Street, Suite 2800 Discovery Bay, CA 94505 None	March 2012	\$5,000,000 - Deerhunter: trademark and domain names and other intellectual property
CD Projekt SP.Z.O.O. Jagiellonska 74 Kudynek E 03-301 Warsaw, Poland None	Date Unknown	\$3,000,000 - Witcher: all rights to the game and its title

- None ☒ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None ☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
---------------------------------	--	---------------------------------------

12. Safe deposit boxes

- None ☒ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
---	---	----------------------------	--

B 7 (12/12)

5

13. Setoffs

- None ☒ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
------------------------------	----------------	------------------

14. Property held for another person

- None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
Hasbro 1027 Newport Avenue Pawtucket, RI 02861	Value Unknown Source Code - Boulder's Gate	Server at Main Office 475 Park Avenue South New York, NY 10016

15. Prior address of debtor

- None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
475 Park Avenue South New York, NY 10016	Debtor Entities	February 2012 through Present
417 Fifth Avenue New York, NY 10016	Debtor Entities	Prior to 2002 through February 2012

16. Spouses and Former Spouses

- None ☒ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

- None ☒ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
-----------------------	---------------------------------------	----------------	-------------------

- None ☒ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

B 7 (12/12)

6

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
None <input type="checkbox"/>	c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.		

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
--	---------------	-----------------------

18 . Nature, location and name of business

None
☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
GT London		Unknown	Dormant distribution entity	Prior to 2006 through present
GT France		Unknown	Dormant distribution entity	Prior to 2006 through present

None
☐ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
------	---------

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None
☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Arturo Rodriguez 518-7 Old Post Road #369 Edison, NJ 08817	Prior to 2002 to apprx. 2010

B 7 (12/12)

7

NAME AND ADDRESS

Hindol Datta
6194 Mistflower Avenue
Newark, CA 94560

DATES SERVICES RENDERED

Appx. 2010 through August 2011

Robert Mattes
475 Park Avenue South
New York, NY 10016

August 2011 through present

None

☐

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

Deloitte & Touche

ADDRESS

2 World Financial Center
New York, NY 10281-1414

DATES SERVICES RENDERED

Fiscal Years Ending 03/31/12 and
03/31/11

None

☐

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

Robert Mattes, CFO

ADDRESS

475 Park Avenue South
New York, NY 10016

Michael Lueng, Manager - AP

475 Park Avenue South
New York, NY 10016

Shawn Green, Director -Financial Ops

475 Park Avenue South
New York, NY 10016

None

☐

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

475 Building Company
750 Lexington Avenue, 28th Floor
New York, NY 10022

DATE ISSUED

November 2011

Counsel RB Capital
267 Central Avenue
White Plains, NY 10606

January 2013

FTI Consulting
633 West 5th Street, Suite 1600
Los Angeles, CA 90071-2027

January 2013

Protiviti, Inc.
1051 East Cary Street, Suite 602
Richmond, VA 23219

January 2013

Sherwood Partners
1100 La Avenida Street, Building A
Mountain View, CA 94043

January 2013

Tenor Capital Management Company, LP
1180 Avenue of the Americas, Suite 1940
New York, NY 10036

January 2013

William Gallagher Associates
470 Atlantic Avenue
Boston, MA 02210

July 2012

Oakley Capital Limited
3 Cadogan Gate
London, UK SW1X 0AS

December 2012

B 7 (12/12)

8

NAME AND ADDRESS

Koch Media GMBH
Lochhamer Str. 9
D-82152 Planegg
Munich, Germany

DATE ISSUED

December 2012

20. Inventories

None

☐

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

03/31/12

INVENTORY SUPERVISOR

Robert Spellerberg

DOLLAR AMOUNT OF INVENTORY

(Specify cost, market or other basis)

\$1,272,541 (LCM)

03/31/11

Robert Spellerberg

\$3,680,937 (LCM)

None

☐

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

03/31/12

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY
RECORDS

Robert Spellerberg
475 Park Avenue South
New York, NY 10016

03/31/11

Robert Spellerberg
475 Park Avenue South
New York, NY 10016

21 . Current Partners, Officers, Directors and Shareholders

None

☒

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

None

☐

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS

James Wilson
475 Park Avenue South
New York, NY 10016

TITLE

Board Member and Chief
Executive Officer

NATURE AND PERCENTAGE
OF STOCK OWNERSHIP

None

Eugene Davis
5 Canoe Brook Drive
Livingston, NJ 07039

Board Memeber

None

Eric Euvrard
38 rue Boileau
75016 Paris - France

Board Member

None

California US Holdings, Inc.
475 Park Avenue South
New York, NY 10016

Parent Company

100% - Equity

B 7 (12/12)

9

22 . Former partners, officers, directors and shareholders

None ☒ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
------	---------	--------------------

None ☒ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
------------------	-------	---------------------

23 . Withdrawals from a partnership or distributions by a corporation

None ☒ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
---	-----------------------------------	--

24. Tax Consolidation Group.

None ☐ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
California US Holdings, Inc.	77-0526093

25. Pension Funds.

None ☐ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
Atari, Inc. 401(K) Profit Sharing Plan	13-3689915

* * * * *

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date April 30, 2013

Signature


Robert Mattes
Chief Financial Officer

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

Exhibit C

Amended Schedules and Statement of Financial Affairs for
Atari Interactive, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	
In re	)	Chapter 11
)	
Atari, Inc., et al.,	)	Case No. 13-10176
)	
Debtors	)	(Jointly Administered)
_____)	

**AMENDED SCHEDULES OF ASSETS AND LIABILITIES AND
STATEMENT OF FINANCIAL AFFAIRS
FOR**

Atari Interactive, Inc.

Case No. 13-10177

United States Bankruptcy Court
Southern District of New York

In re **Atari Interactive, Inc.**
Debtor

Case No. **13-10177**

Chapter **11**

SUBJECT TO CONSOLIDATED NOTES AND STATEMENT OF LIMITATIONS

SUMMARY OF SCHEDULES - AMENDED

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property [1]	Yes	4	26,785,634.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		0.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		0.00	
F - Creditors Holding Unsecured Nonpriority Claims [1]	Yes	1		262,615,171.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		10			
Total Assets			26,785,634.00		
Total Liabilities				262,615,171.00	

[1] Certain intercompany claims have been amended.

B6B (Official Form 6B) (12/07)

In re **Atari Interactive, Inc.**

Case No. **13-10177**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		JP Morgan Chase - Operating 4657 c/o Elaine Gallagher - Corporate Client Banking 277 Park Avenue, #22 New York, NY 10172	-	164,699.00
		JP Morgan Chase - Disbursement 6090 c/o Elaine Gallagher - Corporate Client Banking 277 Park Avenue, #22 New York, NY 10172	-	0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **164,699.00**
(Total of this page)

3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Atari Interactive, Inc.**

Case No. **13-10177**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		100% Ownership - I-DRS NW, LLC 475 Park Avenue South New York, NY 10016	-	0.00
		100% Ownership - I-DRS BZ, LLC 475 Park Avenue South New York, NY 10016	-	0.00
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet **1** of **3** continuation sheets attached
to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Atari Interactive, Inc.**

Case No. **13-10177**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.		See Exhibit B.22 Copyrights (31) Domain Names (659) Registered Trademarks (81) Trademarks (252)	-	Unknown
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.		Customer list of approximately 1.4 million individuals which may, or may not include, name, address, phone number and e-mail address	-	Unknown
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet **2** of **3** continuation sheets attached
to the Schedule of Personal Property

In re **Atari Interactive, Inc.**

Case No. **13-10177**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
35. Other personal property of any kind not already listed. Itemize.		Intercompany Receivable - Atari S.A - AMENDED 475 Park Avenue South New York, NY 10016	-	9,689,409.00
		Intercompany Receivable - Humongous, Inc. 475 Park Avenue South New York, NY 10016	-	14,176,148.00
		Intercompany Receivable - Atari, Inc. - AMENDED 475 Park Avenue South New York, NY 10016	-	2,755,378.00

Sub-Total > **26,620,935.00**
(Total of this page)
Total > **26,785,634.00**

(Report also on Summary of Schedules)

Sheet **3** of **3** continuation sheets attached
to the Schedule of Personal Property

B6F (Official Form 6F) (12/07)

In re **Atari Interactive, Inc.**

Case No. **13-10177**

Debtor

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No.							
See Exhibit F		-		X	X		262,615,171.00
Account No.							
Account No.							
Account No.							
Subtotal (Total of this page)							262,615,171.00
Total (Report on Summary of Schedules)							262,615,171.00

0 continuation sheets attached

Atari Interactive, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Artech Studios, LLC Aka Artech Studios PO Box 14010, Rpo Glebe Ottawa, On K1S 3T2 Canada		Interactive Royalty / License		X		\$ 197
Ascari Cars Ltd. Ascari House, Overthorpe Rd. Banbury, OX1 4PN, UK		Interactive Licensing		X		5,000
Atari S.A. 78 rue Taitbout 75009 Paris, France		Intercompany Loan - AMENDED				260,706,000
Atari S.A. 78 rue Taitbout 75009 Paris, France		Intercompany AP - AMENDED				1,137,665
Atari, Inc. 475 Park Avenue South New York, NY 10016		Intercompany Deferred Revenue - AMENDED				-
Baker & McKenzie Wong And Leow 1 Temasek Avenue # 27-01 Millenia Tower, 039192 Singapore		Accounts Payable				2,285
Bioware Corporation 302, 10508-82 Avenue Edmonton, Al T6E 6H2 Canada		Interactive Royalty / License		X		68,733
California US Holding, Inc. 475 Park Avenue South New York, NY 10016		Intercompany - AMENDED				185,570
Carroll Shelby Licensing Inc. 19021 South Figueroa Street Gardena, CA 90248 USA		Interactive Licensing		X		7,500
Caterham Cars Station Avenue Surrey CR3 6LB UK		Interactive Licensing		X		3,223
Chris Sawyer C/O Marjacq Micro Limited 187 Gloucester Boulevard London, NW1 6BU United Kingdom		Interactive Royalty / License		X		69,371
Citroen 6 rue Fructidor 75107, Paris, France		Interactive Licensing		X		5,000

Atari Interactive, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Codebook	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Digital Eclipse Soft 17600 Gilette Avenue Suite 100 Irvine, CA 92614 Usa		Interactive Royalty / License		X		275
Equity Management Inc. 4365 Executive Drive, Suite 1000 San Diego, CA 92121-2127 Usa		Interactive Licensing		X		40,391
Fiat Auto S.P.A. Corso Agnelli 200 Torino, Italy		Interactive Licensing		X		30,500
Frontier Developments Limited C/O Marjacq Micro Limited 187 Gloucester Boulevard London, NW1 6BU United Kingdom		Interactive Royalty / License		X		209,009
Ideaspark 10143 82nd Avenue, NW Edmonton, Alberta Canada		Interactive Royalty / License		X		40,999
Juan Miguel Freira Plaza De Cagancha 1335 Piso 3-Esc Montevideo, 317/318 Uruguay		Accounts Payable				467
Koenigsegg Automotive AB 262 91 Angelhom Sweden		Interactive Licensing		X		15,000
Mclaren Group Limited Aka McLaren Technology Centre Chertsey Road Woking, Surrey GU21 4YH UK		Interactive Licensing		X		29,111
Mercedes - Accessories Am Wallgraben 125 Stuttgart, 70546 Germany		Interactive Licensing		X		5,440
Mercedes - Daimler Chrysler Am Wallgraben 125 Stuttgart, 70546 Germany		Interactive Licensing		X		1,088
Microsoft Corporation C/O Bank Of America P.O. Box 844510 Dallas, TX 75284 Usa		Interactive Licensing		X		10,000
MTV 1515 Broadway New York, NY 10036		Interactive Licensing		X		15,245

Atari Interactive, Inc.

Schedule F - Creditors Holding Unsecured Nonpriority Claims - AMENDED

Creditor's Name, Mailing Address Including Zip Code, and Account Number	Code debtor	Date of Claim was Incurred and Consideration for Claim. If Claim is Subject to Setoff, So State.	Contingent	Unliquidated	Disputed	Amount of Claim
Obsidian Entertainment, 1560 Brookhollow Drive, Suite 220 Santa Ana, CA 92705		Interactive Royalty / License		X		378
Polygon US Corporation Unknown		Accounts Payable				1,625
Recall Total Informa 5295 Collections Center Drive Chicago, IL 60693		Accounts Payable				2,805
Sony Corporation C/O Sony Pictures Consumer Products Jimmy Stewart Bldg, 3rd Floor Culver City, CA 90232		Interactive Royalty / License		X		5,972
Stainless Games Ltd. 120A High Street Newport, Isle Of Wight PO30 1TP UK		Interactive Royalty / License		X		1,333
Supersonic Software Supersonic House 23 Adelaide Road-Leamington Spa Warwickshire, CV31 3PD UK		Interactive Royalty / License		X		1,907
Tigon (Vin Diesel For Riddick) Unknown		Interactive Licensing		X		8,500
Todd Flannery AKA Flannery's Handymen 33 Columbia Street Swampscott, MA 01907		Accounts Payable				4,250
Victor Vargas-Valenz Calle 19, Avenidas 2 Y 6, Casa 259 San Jose, 1000 Costa Rica		Accounts Payable				330
TOTAL SCHEDULE F				X		\$ 262,615,171

B6 Declaration (Official Form 6 - Declaration). (12/07)

United States Bankruptcy Court
Southern District of New York

In re Atari Interactive, Inc.

Debtor(s)

Case No. 13-10177

Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES - AMENDED

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 9 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date April 30, 2013

Signature



Robert Mattes
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

B7 (Official Form 7) (12/12)

**United States Bankruptcy Court
Southern District of New York**

In re **Atari Interactive, Inc.**

Debtor(s)

Case No. **13-10177**

Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS - AMENDED

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any persons in control of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(2), (31).

1. Income from employment or operation of business

None

☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT
\$3,427,000.00
\$3,750,000.00
\$4,065,000.00

SOURCE
License Fee Income - 04/01/12 to 01/20/13 - AMENDED
License Fee Income - 04/01/11 to 03/31/12 - AMENDED
License Fee Income - 04/01/10 to 03/31/11 - AMENDED

2. Income other than from employment or operation of business

None

☐ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT
\$62,299.00

SOURCE
Foreign Exchange Gain - 04/01/12 to 01/20/13

B 7 (12/12)

2

AMOUNT
\$70,875.00

SOURCE
Foreign Exchange Gain - 04/01/11 to 03/31/12

3. Payments to creditors

None ☒ *Complete a. or b., as appropriate, and c.*

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
CHRIS SAWYER GLENCAIRN, GLEN ROAD DUNBLANE, SCOTLAND, FK15 ODJ	12/31/12	\$22,046.00	\$0.00
CHRIS SAWYER GLENCAIRN, GLEN ROAD DUNBLANE, SCOTLAND, FK15 ODJ	01/07/13	\$8,173.00	\$0.00
FRONTIER DEVELOPMENTS LIMITED 187 GLOUCESTER BOULEVARD LONDON, NW1 6BU	12/13/12	\$178,469.00	\$0.00
NIXON PEABODY LLP 32, RUE DE MONCEAU PARIS, 75008	01/18/13	\$17,861.00	\$0.00

None ☒ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B 7 (12/12)

3

4. Suits and administrative proceedings, executions, garnishments and attachments

- None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Atari Interactive, Inc. v. Greenberg Opposition No. 91202952	Administrative Proceeding	Trademark Trial and Appeal Board	Pending
Atari Interactive, Inc. v. Pong Research Corporation Opposition No. 91207420	Administrative Proceeding	Trademark Trial and Appeal Board	Pending
Atari Interactive, Inc. v. Parrot SA Opposition No. 91207496	Administrative Proceeding	Trademark Trial and Appeal Board	Pending
Atari Interactive, Inc. v. Hadley Serial No. 85/576,538	Administrative Proceeding	Trademark Trial and Appeal Board	Pending
Atari Interactive, Inc. and Fuji Combined Trademark Suite Reg. No. 52984118	Administrative Proceeding	Japan Patent Office	Closed
Lodsys Group, LLC v. Compbay, Inc., et. al Case No. 2:11-cv-272	Litigation	Eastern District of Texas	Settled
Ultimate Pointer LLC v Nintendo Co Ltd., et al. 11-496 E.D. Tex	Indemnification Request	Eastern District of Texas	Pending
Atari v. Otorongo Comercio De Roupas LTDA Appl. No. 901339750	Administrative Proceeding	Brazil	Pending
Atari v. Otorongo Comercio De Roupas LTDA Appl. No. 901339709	Administrative Proceeding	Brazil	Pending
Atari v. Akari Brinquedos E Presentes Appl. No.. 829260757	Administrative Proceeding	Brazil	Pending

- None ☒ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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5. Repossessions, foreclosures and returns

- None ☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

- None ☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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B 7 (12/12)

4

- None ☐ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

- None ☐ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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10. Other transfers

- None ☐ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None ☐ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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B 7 (12/12)

5

11. Closed financial accounts

- None ☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

- None ☒ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

- None ☒ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

- None ☒ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

- None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
475 Park Avenue South New York, NY 10016	Debtor Entities	February 2012 through Present
417 Fifth Avenue New York, NY 10016	Debtor Entities	Prior to 2002 through February 2012

16. Spouses and Former Spouses

- None ☒ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

- None ☐ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☐ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☐ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

- None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
I-DRS NW, LLC	Unknown	475 Park Avenue South New York, NY 10016	Dormant Production Fund Company	Unknown to present
I-DRS BZ, LLC	Unknown	475 Park Avenue South New York, NY 10016	Dormant Production Fund Company	Unknown to present

B 7 (12/12)

7

None ☐ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

Arturo Rodriguez
518-7 Old Post Road #369
Edison, NJ 08817

DATES SERVICES RENDERED

Prior to 2002 through appx. 2010

Hindol Datta
6194 Mistflower Avenue
Newark, CA 94560

Appx. 2010 through August 2011

Robert Mattes
475 Park Avenue South
New York, NY 10016

August 2011 through present

None ☐ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

Deloitte & Touche

ADDRESS

2 World Financial Center
New York, NY 10281-1414

DATES SERVICES RENDERED

Fiscal Years Ended 03/31/12 and
03/31/11

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

Robert Mattes, CFO

ADDRESS

475 Park Avenue South
New York, NY 10016

Michael Lueng, Manager - AP

475 Park Avenue South
New York, NY 10016

Shawn Green, Director - Financial Ops

475 Park Avenue South
New York, NY 10016

None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

475 Building Company
750 Lexington Avenue, 28th Floor
New York, NY 10022

DATE ISSUED

November 2011

Counsel RB Capital
267 Central Avenue
White Plains, NY 10606

January 2013

B 7 (12/12)

8

NAME AND ADDRESS

DATE ISSUED

FTI Consulting
633 West 5th Street, Suite 1600
Los Angeles, CA 90071-2027

January 2013

Protiviti, Inc.
1051 East Cary Street, Suite 602
Richmond, VA 23219

January 2013

Sherwood Partners
1100 La Avenida Street, Building A
Mountain View, CA 94043

January 2013

Tenor Capital Management Company, LP
1180 Avenue of the Americas, Suite 1940
New York, NY 10036

January 2013

William Gallagher Associates
470 Atlantic Avenue
Boston, MA 02210

July 2012

Oakley Capital Limited
3 Cadogan Gate
London, UK SW1X 0AS

December 2012

Koch Media GMBH
Locchamer Str. 9
D-82152 Planegg/Munich, Germany

December 2012

20. Inventories

None



a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

INVENTORY SUPERVISOR

DOLLAR AMOUNT OF INVENTORY
(Specify cost, market or other basis)

None



b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY
RECORDS

21 . Current Partners, Officers, Directors and Shareholders

None



a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

None



b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS

TITLE

NATURE AND PERCENTAGE
OF STOCK OWNERSHIP

James Wilson
475 Park Avenue South
New York, NY 10016

**Board Member and Chief
Executive Officer**

None

Eugene Davis
5 Canoe Brook Drive
Livingston, NJ 07039

Board Member

None

Eric Euvrard
38 rue Boileau
75016 Paris - France

Board Memeber

None

B 7 (12/12)

9

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Atari, S.A. 78 rue Taitbout 75009 Paris - France	Parent Company	100% - Equity

22 . Former partners, officers, directors and shareholders

None ☐ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23 . Withdrawals from a partnership or distributions by a corporation

None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

None ☐ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
----------------------------	--------------------------------------

25. Pension Funds.

None ☐ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
----------------------	--------------------------------------

* * * * *

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date April 30, 2013

Signature



Robert Mattes
Chief Financial Officer

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

Exhibit D

Amended Schedules for California U.S. Holdings, Inc.

United States Bankruptcy Court
Southern District of New York

In re **California U.S. Holdings, Inc.**,
Debtor

Case No. **13-10178**

Chapter **11**

SUMMARY OF SCHEDULES - AMENDED

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	4	11,476,803.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		0.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		0.00	
F - Creditors Holding Unsecured Nonpriority Claims [1]	Yes	1		3,699,354.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		10			
Total Assets			11,476,803.00		
Total Liabilities				3,699,354.00	

[1] Unliquidated qualifactions of intercompany claims have been removed.

B6F (Official Form 6F) (12/07)

In re **California U.S. Holdings, Inc.**

Case No. **13-10178**

Debtor

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. Intercompany - AMENDED			Various Dates				
Atari S.A. 78 rue Taitbout 75009, Paris France, NE		-					823,661.00
Account No. Intercompany - AMENDED			Various dates				
Humongous, Inc. 475 Park Avenue South New York, NY 10016		-					2,875,693.00
Account No.							
Account No.							
Subtotal (Total of this page)							3,699,354.00
Total (Report on Summary of Schedules)							3,699,354.00

0 continuation sheets attached

B6 Declaration (Official Form 6 - Declaration). (12/07)

United States Bankruptcy Court
Southern District of New York

In re California U.S. Holdings, Inc.

Debtor(s)

Case No. 13-10178

Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES - AMENDED

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 2 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date April 30, 2013

Signature



Robert Mattes
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

Exhibit E

Amended Schedules for Humongous, Inc.

United States Bankruptcy Court
Southern District of New York

In re **Humongous, Inc.**
Debtor

Case No. **13-10179**

Chapter **11**

SUBJECT TO CONSOLIDATED NOTES AND STATEMENT OF LIMITATIONS

SUMMARY OF SCHEDULES - AMENDED

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	4	3,038,878.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		0.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		0.00	
F - Creditors Holding Unsecured Nonpriority Claims [1]	Yes	2		16,219,540.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		11			
Total Assets			3,038,878.00		
Total Liabilities				16,219,540.00	

[1] Unliquidated qualifications of intercompany claims have been removed.

B6F (Official Form 6F) (12/07)

In re **Humongous, Inc.**

Case No. **13-10179**

Debtor

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H U S B A N D W I F E J O I N T C O M M U N I T Y	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. Intercompany - Amended			Various dates				
Atari Europe SAS 78 rue Taitbout 75009, Paris France		-					
							16,770.00
Account No. Intercompany - Amended			Varoius dates				
Atari Interactive, Inc. 475 Park Avenue South New York, NY 10016		-					
							14,176,148.00
Account No. Intercompany - Amended			Various dates				
Atari, Inc. 475 Park Avenue South New York, NY 10016		-					
							1,902,709.00
Account No.			Royalty Payable				
Big Fat, Inc. 515 First Street Coronado, CA 92118		-					
							59.00
Subtotal (Total of this page)							16,095,686.00

1 continuation sheets attached

In re **Humongous, Inc.**

Case No. **13-10179**

Debtor

AMENDED
SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.		Royalty Payable				
Larry Kay Address Unknown	-					89.00
Account No.		Royalty Payable				
National Football League 280 Park Avenue New York, NY 10017	-					23,500.00
Account No.		Royalty Payable				
NHL Enterprises, LP PO Box 7247 Philadelphia, PA 19170	-					5,897.00
Account No.		Royalty Payable				
NHL Enterprises, LP PO Box 7247 Philadelphia, PA 19170	-			X		94,103.00
Account No.		Royalty Payable				
Putt-Putt LLC 300 South Liberty Street Winston Salem, NC 27101	-					265.00
Sheet no. <u>1</u> of <u>1</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 123,854.00
(Report on Summary of Schedules)						Total 16,219,540.00

B6 Declaration (Official Form 6 - Declaration). (12/07)

United States Bankruptcy Court
Southern District of New York

In re Humongous, Inc.

Debtor(s)

Case No. 13-10179

Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES - AMENDED

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 3 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date April 30, 2013

Signature



Robert Mattes
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.