

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Atari, Inc., et al.

Debtor [a]

Case No. 13-10176

Reporting Period: 04/01/13-04/30/13

Federal Tax I.D. # 13-3689915

CORPORATE MONTHLY OPERATING REPORT

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

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

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	Yes	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CONT)	Yes	
Copies of bank statements		[b]	
Cash disbursements journals	MOR-1 (CONT)	Yes	
Statement of Operations	MOR-2	Yes	
Balance Sheet	MOR-3	Yes	
Status of Post-petition Taxes	MOR-4	Yes	
Copies of IRS Form 6123 or payment receipt		n/a	
Copies of tax returns filed during reporting period		n/a	
Summary of Unpaid Post-petition Debts	MOR-4	Yes	
Listing of Aged Accounts Payable	MOR-4 (CONT)	Yes	
Accounts Receivable Reconciliation and Aging	MOR-5	Yes	
Taxes Reconciliation and Aging	MOR-5	n/a	
Payments to Insiders and Professional	MOR-6	Yes	
Post Petition Status of Secured Notes, Leases Payable	MOR-6	Yes	
Debtor Questionnaire	MOR-7	Yes	

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

Signature of Debtor

Date

Signature of Authorized Individual*

Date 5/15/2013

Printed Name of Authorized Individual: Robert Mattes

Date 5/15/2013

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

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

[b] Available upon request

In re Atari, Inc., et al.
Debtor

Case No. 13-10176
Reporting Period: 4/1/13-4/30/13

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

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

ACCOUNT NUMBER (LAST 4)	BANK ACCOUNTS								CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
	Atari, Inc. Operating #4601	Atari, Payroll #4903	Atari, Inc. PayPal #8664	Atari, Inc. Money Mkt #7288	Atari, Inc. Lockbox #9898	Atari, Inc. Payroll (CA) #1153	Atari Interactive, Inc. Operating #4657	Humongous, Inc. Operating #5253	
CASH BEGINNING OF MONTH	\$ 117,546	\$ 3,764	\$ 200	\$ 2,940,501	\$ -	\$ 22,459	\$ 3,452	\$ 5,000	\$ 3,092,921
RECEIPTS									
CASH SALES	-	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE - PREPETITION	116,381	-	-	-	4,269	-	-	-	120,650
ACCOUNTS RECEIVABLE - POSTPETITION	809,547	-	16,986	-	-	-	-	-	826,533
LOANS AND ADVANCES	-	-	-	-	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-	-	-	-	-
OTHER (ATTACH LIST)	20,444	-	-	112	-	-	31	-	20,587
TRANSFERS (FROM DIP ACCTS)	2,290,999	439,458	-	1,610,000	3,198	10,000	20,000	-	4,373,655
TOTAL RECEIPTS	3,237,371	439,458	16,986	1,610,112	7,468	10,000	20,031	-	5,341,426
DISBURSEMENTS									
NET PAYROLL	-	248,058	-	-	-	28,713	-	-	276,771
PAYROLL TAXES	-	182,086	-	-	-	-	-	-	182,086
SALES, USE, & OTHER TAXES	663	-	-	-	-	-	-	-	663
INVENTORY PURCHASES / PROD. DEVELOPMENT COSTS	46,118	-	-	-	-	-	-	-	46,118
SECURED/ RENTAL/ LEASES	74,567	-	-	-	-	-	-	-	74,567
INSURANCE (INCLUDING EE BENEFITS)	193,179	-	-	-	-	-	-	-	193,179
ADMINISTRATIVE	74,050	1,450	-	-	-	12	1,046	-	76,557
SELLING	144,292	-	-	-	-	-	-	-	144,292
OTHER (ATTACH LIST)	41,904	-	-	-	3,198	-	14,508	749	60,359
OWNER DRAW *	0	-	-	-	-	-	-	-	-
TRANSFERS (TO DIP ACCTS)	2,082,656	-	16,986	2,270,000	4,013	-	-	-	4,373,655
PROFESSIONAL FEES	692,623	-	-	-	-	-	-	-	692,623
U.S. TRUSTEE QUARTERLY FEES	0	-	-	-	-	-	-	-	-
COURT COSTS	0	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,350,051	431,593	16,986	2,270,000	7,212	28,725	15,553	749	6,120,870
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	(112,680)	7,864	-	(659,888)	256	(18,725)	4,478	(749)	(779,444)
CASH - END OF MONTH	\$ 4,866	\$ 11,628	\$ 200	\$ 2,280,613	\$ 256	\$ 3,733	\$ 7,929	\$ 4,252	\$ 2,313,478

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

OTHER RECEIPTS									
Payback postage -employee	97								97
Reimbursement-Interactive Group	10,000								10,000
Optimumhealth-Cobra	10,347								10,347
Interest Income	-			112					112
Tax Refund- MA							31		31
TOTAL OTHER RECEIPTS	20,444	-	-	112	-	-	-	-	20,587
OTHER DISBURSEMENTS									
401k	41,904								41,904
TradeMark Pymts							13,975	749	14,724
Bank Fee					3,198		532		3,731
TOTAL OTHER DISBURSEMENTS	-	-	-	-	3,198	-	14,507	749	60,358

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BANK RECONCILIATIONS

Continuation Sheet for MOR-1

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.

(Bank account numbers may be redacted to last four numbers.)

	Atari, Inc. Operating #4601	Atari Payroll #4903	Atari, Inc. PayPal #8664	Atari, Inc. Money Mkt #7788	Atari, Inc. Lockbox #9898	Atari, Inc. Payroll (CA) #1153	Atari Interactive, Inc. Operating #4657	Humongous, Inc. Operating #5253	Total
BALANCE PER BOOKS	\$ 4,866	\$ 11,628	\$ 200	\$ 2,280,613	\$ 256	\$ 3,733	\$ 7,929	\$ 4,252	\$ 2,313,478
BANK BALANCE	103,497	14,756	200	2,280,613	256	6,494	12,256	4,252	2,422,323
(+) DEPOSITS IN TRANSIT <i>(ATTACH LIST)</i>	-	-	-	-	-	-	-	-	-
(-) OUTSTANDING CHECKS <i>(ATTACH LIST)</i>	98,631	3,127	-	-	-	2,760	4,326	-	108,845
OTHER <i>(ATTACH EXPLANATION)</i>	-	-	-	-	-	-	-	-	-
ADJUSTED BANK BALANCE *	\$ 4,866	\$ 11,628	\$ 200	\$ 2,280,613	\$ 256	\$ 3,733	\$ 7,930	\$ 4,252	\$ 2,313,478

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

DEPOSITS IN TRANSIT	Date	Amount
None		
CHECKS OUTSTANDING	Ck #	Amount
Ct Corporation	531059	365
CHLIC	531116	3,584
COGENT COMMUNICATIO	531118	900
FLUIK ENTERTAINMENT	531121	268
GOOGLE, INC.	531122	108
HYATT LEGAL PLANS	531123	117
LAW OFFICE OF CHUN	531124	1,051
US TRUSTEE	531129	325
EMPLOYEE	531134	142
EMPLOYEE	531135	18
EDGECAST NETWORKS,	531137	5,322
FIRST UNUM LIFE INS	531138	315
HUDSON VALLEY COMPU	531139	9,201
EMPLOYEE	531140	1,225
EMPLOYEE	531141	374
OHM SYSTEMS, INC.	531142	4,800
OPTUMHEALTH FINANCI	531143	45
EMPLOYEE	531144	745
SUN LIFE ASSURANCE	531145	1,366
UNITED HEALTHCARE	531147	65,744
UNITED PARCEL SERVI	531148	94
VISION SERVICE PLAN	531149	398
WILLIAM B MEYER INC	531151	2,123
TOTAL - OPERATING		98,631
EMPLOYEE	1577	219
EMPLOYEE	1580	2,541
TOTAL - PAYROLL		219
EMPLOYEE	7044	3,127
TOTAL - PAYROLL		3,127
JUAN MIGUEL FREIRA	207716	1,440
VICTOR VARGAS-VALEN	207717	590
CHINA SINDA INTELLE	207719	2,296
TOTAL - INTERACTIVE		4,326

OTHER

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CASH DISBURSEMENTS JOURNAL
Continuation Sheet for MOR-1

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

Payee	Check / Wire No.	Date	Amount
475 BUILDING COMPAN	80007869	04/02/13	26,870
401K	EFT	Various	41,904
ADP (Payroll/Taxes/Fees)	EFT	Various	460,319
AGS TRADUCTION SAS	80007884	04/12/13	2,166
AKIN GUMP STRAUSS H	80007886	04/22/13	286,177
AMERICAN EXPRESS	80007873	04/04/13	14,858
EMPLOYEE	531083	04/04/13	1,302
EMPLOYEE	531134	04/26/13	142
BABEL MEDIA LTD	80007887	04/23/13	6,048
BRACEWELL & GIULIAN	80007879	04/09/13	95,934
EMPLOYEE	531135	04/26/13	18
CHINA SINDA INTELLE	207719	04/26/13	2,296
CHLIC	531116	04/23/13	3,584
CINRAM GROUP, LLC	531098	04/11/13	791
CINRAM GROUP, LLC	531117	04/23/13	286
CINRAM GROUP, LLC	531136	04/26/13	233
COGENT COMMUNICATIO	531118	04/23/13	900
COHEN BROTHERS REAL	531099	04/11/13	355
COMMONWEALTH OF MAS	80007868	04/01/13	538
CRYPTIC STUDIOS, IN	80007874	04/04/13	5,634
CRYPTIC STUDIOS, IN	80007889	04/26/13	5,179
DELL ACCOUNT	531084	04/04/13	-
EDGECAST NETWORKS,	531137	04/26/13	5,322
EUGENE IRWIN DAVIS	531100	04/11/13	25,000
EXTOL INTERNATIONAL	531119	04/23/13	1,619
FIBERMEDIA GROUP, L	531120	04/23/13	3,117
FIRST UNUM LIFE INS	531138	04/26/13	315
FLUIK ENTERTAINMENT	531085	04/04/13	536
FLUIK ENTERTAINMENT	531121	04/23/13	268
GAME CENTER GROUP,	80007890	04/26/13	5,952
GOOGLE, INC.	531122	04/23/13	108
GOWLING LAFLEUR HEN	20001948	04/12/13	874
GPPG, LLC	531086	04/04/13	2,500
HUDSON FIBER NETWORK	531101	04/11/13	2,247
HUDSON VALLEY COMPU	531102	04/11/13	484
HUDSON VALLEY COMPU	531102	04/11/13	3,400
HUDSON VALLEY COMPU	531139	04/26/13	9,201
HYATT LEGAL PLANS,	531123	04/23/13	117
INLEX CONSEIL	4000041	04/12/13	749
INLEX CONSEIL	20001950	04/26/13	6,650
INTERACTIVE GAME GR	80007888	04/23/13	142,092
EMPLOYEE	80007885	04/16/13	4,700
EMPLOYEE	531140	04/26/13	1,225
JP Morgan (Bank Fees)	EFT	Various	3,731
JUAN MIGUEL FREIRA	207716	04/12/13	1,440
EMPLOYEE	531087	04/04/13	11
KONICA MINOLTA	531103	04/11/13	793
EMPLOYEE	531141	04/26/13	374
LAW OFFICE OF CHUN	531124	04/23/13	1,051
EMPLOYEE	531104	04/11/13	47
MCGRAW COMMUNICATIO	531105	04/11/13	1,237
MY MEDIABOX	531125	04/23/13	2,200
NEW MOMENTUM, INC.	531126	04/23/13	7,417
OHM SYSTEMS, INC.	531106	04/11/13	4,800

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CASH DISBURSEMENTS JOURNAL
Continuation Sheet for MOR-1

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

Payee	Check / Wire No.	Date	Amount
OHM SYSTEMS, INC.	531142	04/26/13	4,800
OPEN 2 DESIGN	80007875	04/04/13	1,500
OPTUMHEALTH FINANCI	531107	04/11/13	45
OPTUMHEALTH FINANCI	531143	04/26/13	45
ORACLE AMERICA, INC	531088	04/04/13	25,618
PERELLA WEINBERG PA	80007880	04/09/13	81,549
PREMIUM ASSIGNMENT	80007871	04/02/13	36,766
PREMIUM ASSIGNMENT	80007872	04/02/13	3,072
PROTECTOR IP CONSUL	20001949	04/26/13	2,125
PROTIVITI INC	80007881	04/12/13	182,725
QUICK DISPENSE INC.	531089	04/04/13	85
QUICK DISPENSE INC.	531127	04/23/13	-
RACKSPACE MANAGED H	80007876	04/04/13	1,363
RACKSPACE MANAGED H	80007882	04/12/13	35,898
RECALL TOTAL INFORM	207718	04/23/13	1,046
EMPLOYEE	531144	04/26/13	745
SONY DISC	531090	04/04/13	44
SONY DISC	531108	04/11/13	136
STANDARD PARKING CO	531109	04/11/13	4,000
SUN LIFE ASSURANCE	531110	04/11/13	1,882
SUN LIFE ASSURANCE	531145	04/26/13	1,366
TELEPACIFIC COMMUNI	531146	04/26/13	500
EMPLOYEE	80007878	04/05/13	2,839
THOMSON & THOMSON	531091	04/04/13	-
EMPLOYEE	531111	04/11/13	1,882
TRANSAMERICA FINANC	80007870	04/02/13	4,691
UNITED HEALTHCARE	531092	04/04/13	60,727
UNITED HEALTHCARE	531147	04/26/13	65,744
UNITED PARCEL SERVI	531093	04/04/13	114
UNITED PARCEL SERVI	531112	04/11/13	580
UNITED PARCEL SERVI	531148	04/26/13	94
US TRUSTEE	531128	04/23/13	325
US TRUSTEE	531129	04/23/13	325
US TRUSTEE	531130	04/23/13	325
US TRUSTEE	531131	04/23/13	10,400
VERIZON (MAIN)	531113	04/11/13	679
VICTOR VARGAS-VALEN	207717	04/12/13	590
VISION SERVICE PLAN	531094	04/04/13	406
VISION SERVICE PLAN	531149	04/26/13	398
VITAL RECORDS INC	531095	04/04/13	1,160
VITAL RECORDS INC	531132	04/23/13	1,195
WEEKS-LERMAN GROUP	531114	04/11/13	555
WEEKS-LERMAN GROUP	531150	04/26/13	420
WILLIAM B MEYER INC	531096	04/04/13	240
WILLIAM B MEYER INC	531151	04/26/13	2,123
WILLIAM GALLAGHER A	80007877	04/04/13	7,725
WILLIAM GALLAGHER A	80007883	04/12/13	3,256
Total Disbursements During Period			\$ 1,747,215

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Case No.

MOR-1(A)

13-10176

Reporting Period:

04/01/13-04/30/13

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

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

THE FOLLOWING SECTION MUST BE COMPLETED

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

Atari, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	\$ 6,104,568	\$ 6,104,568
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	4,373,655	4,373,655
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	1,730,912	1,730,912

Atari Interactive, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	15,553	15,553
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	15,553	15,553

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

Humongous, Inc.	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	749	749
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	749	749

Atari, Inc., et al. (Consolidated)	CURRENT MONTH	QUARTER TO DATE
TOTAL DISBURSEMENTS	6,120,870	6,120,870
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	4,373,655	4,373,655
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$ 1,747,214	\$ 1,747,214

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

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

REVENUES	MONTH	CUMULATIVE - FILING TO DATE
Gross Revenues	\$ 2,184	\$ 6,063
Less: Returns and Allowances	0	170
Net Revenue	2,184	5,893
COST OF GOODS SOLD		
Beginning Inventory	n/a	n/a
Add: Purchases	n/a	n/a
Add: Cost of Labor	n/a	n/a
Add: Other Costs (attach schedule)	n/a	n/a
Less: Ending Inventory	n/a	n/a
Cost of Goods Sold	1,117	2,697
Gross Profit	1,066	3,197
OPERATING EXPENSES		
Advertising	6	41
Auto and Truck Expense	-	-
Bad Debts	0	172
Contributions	-	-
Employee Benefits Programs	8	23
Officer/Insider Compensation*	-	-
Insurance	36	114
Management Fees/Bonuses	-	-
Office Expense	3	14
Pension & Profit-Sharing Plans	-	-
Repairs and Maintenance	-	-
Rent and Lease Expense	58	199
Salaries/Commissions/Fees	555	2,019
Supplies	-	-
Taxes - Payroll [b]	-	-
Taxes - Real Estate	-	-
Taxes - Other	-	-
Travel and Entertainment	13	38
Utilities	51	192
Other (attach schedule)	177	555
Total Operating Expenses Before Depreciation	907	3,368
Depreciation/Depletion/Amortization	71	3,698
Net Profit (Loss) Before Other Income & Expenses	88	(3,869)
OTHER INCOME AND EXPENSES		
Other Income (attach schedule)	-	-
Interest Expense	17	53
Other Expense (attach schedule)	200	658
Net Profit (Loss) Before Reorganization Items	(129)	(4,580)

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REORGANIZATION ITEMS		
Professional Fees	1,271	3,866
U. S. Trustee Quarterly Fees	4	10
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	-	-
Gain (Loss) from Sale of Equipment	-	-
Other Reorganization Expenses (attach schedule)	-	-
Total Reorganization Expenses	1,275	3,877
Income Taxes	-	-
Net Profit (Loss)	\$ (1,404)	\$ (8,456)

[a] Debtor filed Amended Schedules on April 30, 2013 (DI 200). Please refer to the Consolidated Notes and Statements of Limitations, Methodology and Disclaimer Regarding Debtors' Schedules and Statements of Financial Affairs for explanation of changes reflected herein.

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

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

BREAKDOWN OF "OTHER" CATEGORIES

OTHER COSTS

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

OTHER OPERATIONAL EXPENSES

Research and Development	\$ 31	\$ 80
Bank Fees	-	7
Distribution Costs	2	17
Consulting	16	117
Legal Fees	117	271
Reversal of Income Tax Receivable	-	8
Accounting Fees	12	56
TOTAL OTHER OPERATIONAL EXPENSES	\$ 177	\$ 555

OTHER INCOME

None	\$ -	\$ -
	-	-
TOTAL OTHER INCOME	\$ -	\$ -

OTHER EXPENSES

Foreign Exchange Conversion (Gain) / Loss	\$ 5	\$ 5
Amortization	195	653
TOTAL OTHER EXPENSES	\$ 200	\$ 658

OTHER REORGANIZATION EXPENSES

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

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

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

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BALANCE SHEET [a]
reported in thousands (000's)

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

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULED
CURRENT ASSETS			
Unrestricted Cash and Equivalents	\$ 2,313	\$ 3,093	\$ 751
Restricted Cash and Cash Equivalents (see continuation sheet)	-	-	-
Accounts Receivable (Net)	1,152	1,318	2,842
Notes Receivable	-	-	-
Inventories	350	355	542
Prepaid Expenses	39	44	56
Professional Retainers	-	-	-
Other Current Assets (attach schedule)[a]	359	382	489
TOTAL CURRENT ASSETS	4,214	5,192	4,680
PROPERTY & EQUIPMENT			
Real Property and Improvements	-	-	-
Machinery and Equipment	-	-	-
Furniture, Fixtures and Office Equipment	18,111	18,105	18,105
Leasehold Improvements	19	19	19
Vehicles	-	-	-
Less: Accumulated Depreciation	(17,896)	(17,882)	(17,851)
TOTAL PROPERTY & EQUIPMENT	233	241	272
OTHER ASSETS			
Amounts due from Insiders*	25,344	25,364	25,294
Other Assets (attach schedule)	3,513	3,523	6,976
TOTAL OTHER ASSETS	28,857	28,887	32,270
TOTAL ASSETS	33,304	34,321	37,222
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)			
Accounts Payable	1,306	810	113
Taxes Payable (refer to FORM MOR-4)	-	-	-
Wages Payable	50	74	58
Notes Payable	-	-	-
Rent / Leases - Building/Equipment	99	101	105
Secured Debt / Adequate Protection Payments	2,053	2,036	-
Professional Fees	1,950	2,089	-
Amounts Due to Insiders*	-	-	-
Other Post-petition Liabilities (attach schedule)	1,123	778	288
TOTAL POST-PETITION LIABILITIES	6,581	5,889	564
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)			
Secured Debt	-	-	-
Priority Debt	292	339	525
Unsecured Debt	322,603	322,852	323,848
TOTAL PRE-PETITION LIABILITIES	322,895	323,192	324,373
TOTAL LIABILITIES	329,476	329,080	324,937
OWNERS' EQUITY			
Capital Stock	1,178,126	1,178,126	1,178,126
Additional Paid-In Capital	-	-	-
Partners' Capital Account	-	-	-
Owner's Equity Account	-	-	-
Retained Earnings - Pre-Petition	(1,465,841)	(1,465,841)	(1,465,841)
Retained Earnings - Post-petition	(8,456)	(7,044)	-
Adjustments to Owner Equity (attach schedule)	-	-	-
Post-petition Contributions (attach schedule)	-	-	-
NET OWNERS' EQUITY	(296,171)	(294,759)	(287,715)
TOTAL LIABILITIES AND OWNERS' EQUITY	\$ 33,304	\$ 34,321	\$ 37,222

[a] Debtor filed Amended Schedules on April 30, 2013 (DI 200). Please refer to the Consolidated Notes and Statements of Limitations, Methodology and Disclaimer

Regarding Debtors' Schedules and Statements of Financial Affairs for explanation of changes reflected herein.

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

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BALANCE SHEET - continuation section

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE
Other Current Assets			
Security Deposits	259	282	282
Royalty Receivable	100	100	200
Tax Receivable	-	-	7
Other Assets			
Intangibles (Capitalized Development Costs / Trademarks) [a]	3,513	3,523	6,976
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH		BOOK VALUE ON PETITION DATE
Other Post-petition Liabilities			
Deferred Revenue (GAAP)	221	255	288
Royalty Payable	902	523	-
Adjustments to Owner's Equity			
Post-Petition Contributions			

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

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STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Check # or EFT	Ending Tax
Withholding	\$ -	\$ 82,551	\$ 82,551	Various	[a]	\$ -
FICA-Employee	-	32,134	32,134	Various	[a]	-
FICA-Employer	-	32,134	32,134	Various	[a]	-
Unemployment	-	11	11	Various	[a]	-
Income	-	-	-			-
Other: Franchise Tax	-	663	663	Various	[a]	-
Total Federal Taxes	-	147,493	147,493	Various	[a]	-
State and Local						
Withholding	-	33,005	33,005	Various	[a]	-
Sales	-	-	-			-
Excise	-	-	-			-
Unemployment	-	2,251	2,251	Various	[a]	-
Real Property	-	-	-			-
Personal Property	-	-	-			-
Other:	-	-	-			-
Total State and Local	-	35,256	35,256	Various	[a]	-
Total Taxes						
	\$ -	\$ 182,749	\$ 182,749	Various	[a]	\$ -

[a] Various

SUMMARY OF UNPAID POST-PETITION DEBTS

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

Number of Days Past Due

	Current	0-30	31-60	61-90	Over 91	Total
Accounts Payable	\$ 824,465	\$ 455,042	\$ 25,999	\$ 726	\$ -	\$ 1,306,233
Wages Payable	49,502	-	-	-	-	49,502
Taxes Payable	-	-	-	-	-	-
Rent/Leases-Building	99,180	-	-	-	-	99,180
Rent/Leases-Equipment	-	-	-	-	-	-
Secured Debt/Adequate Protection Payments	2,053,064	-	-	-	-	2,053,064
Professional Fees	1,949,853	-	-	-	-	1,949,853
Amounts Due to Insiders	-	-	-	-	-	-
Other: <u>Royalties Payable</u>	901,557	-	-	-	-	901,557
Other:	-	-	-	-	-	-
Total Post-petition Debts	\$ 5,877,622	\$ 455,042	\$ 25,999	\$ 726	\$ -	\$ 6,359,390

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

All past due amounts have been paid as of the date of this report with the exception of five creditors. Invoices and supporting documentations were submitted in the beginning of May.

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Reporting Period: 04/01/13-04/30/13

SUMMARY OF UNPAID POST-PETITION DEBTS

Continuation Sheet for MOR-4

Attach aged listing of accounts payable.

Vendor		Vendor No.	Invoice No.	Due Date	Category	Amount
AKIN GUMP STRAUSS H	[a]	18748	1471168	04/19/13	Restructuring (HOLD)	\$ 72,455
AKIN GUMP STRAUSS H	[a]	18748	1471168C	04/19/13	Restructuring (HOLD)	(1,180)
BABEL MEDIA LTD		17135	21802	05/26/13	Other Product Development	9,264
BAKER & MCKENZIE		840	1221051	05/19/13	Legal	2,673
BAKER & MCKENZIE		840	1221054	05/19/13	Legal	2,673
BAKER & MCKENZIE		840	1221055	05/19/13	Legal	2,673
BMC GROUP, INC.		18737	316130131	03/30/13	Restructuring	5,999
BMC GROUP, INC.		18737	316130228	04/14/13	Restructuring	10,136
BMC GROUP, INC.		18737	115220130228	04/24/13	Restructuring	4,099
BMC GROUP, INC.		18737	316130331	04/30/13	Restructuring	41,403
BMC GROUP, INC.		18737	115220130331	04/30/13	Restructuring	3,948
BRACEWELL & GIULIAN		18741	21544531	05/10/13	Restructuring	93,986
CABINET RATHEAUX		18744	1303323	04/27/13	Restructuring	5,122
CABINET RATHEAUX		18744	1304111	05/18/13	Restructuring	5,890
CINRAM GROUP, LLC		9181	7011205	05/07/13	Distribution & Freight	92
CINRAM GROUP, LLC		9181	7011506	05/14/13	Distribution & Freight	123
CINRAM GROUP, LLC		9181	7010402	05/17/13	Distribution & Freight	44
CINRAM GROUP, LLC		9181	7010520	05/24/13	Distribution & Freight	4,233
CINRAM GROUP, LLC		9181	7010604	05/27/13	Distribution & Freight	4
CINRAM GROUP, LLC		9181	7010788	05/31/13	Distribution & Freight	1,969
CINRAM GROUP, LLC		9181	7010934	06/07/13	Distribution & Freight	213
CINRAM GROUP, LLC		9181	7011045	06/14/13	Distribution & Freight	8
CINRAM GROUP, LLC		9181	7011208	06/21/13	Distribution & Freight	77
CINRAM GROUP, LLC		9181	7011510	06/28/13	Distribution & Freight	134
COHEN BROTHERS REAL		18618	1104251	05/11/13	Office Expense	370
COOLEY LLP		18749	1276023	04/13/13	Restructuring	186,270
EQUITY MANAGEMENT I		13675	81090B1303PO	04/30/13	Royalty	350
EQUITY MANAGEMENT I		13675	81119B1303PO	04/30/13	Royalty	538
HUDSON VALLEY COMPU		18598	520	05/18/13	MIS-IT	2,000
HUDSON VALLEY COMPU	[b]	18598	022113C	02/21/14	MIS-IT	(7,000)
KROME STUDIOS INC.		18118	81246A1303PO	04/30/13	Royalty	1,233
MAILFINANCE INC.		18525	N3943995	05/25/13	Office Expense	588
MERCEDES-BENZ ACCES		17075	81113B1303PO	04/30/13	Royalty	628
NETNAMES USA		18619	SOI0000206PO	04/04/13	Legal	6,677
NETNAMES USA		18619	SOI0000213	05/19/13	Legal	8,621
NIXON PEABODY LLP		15672	9468099	05/18/13	Legal	7,710
OHM SYSTEMS, INC.		16989	3849	05/17/13	Consultant	4,800
OLSHAN FROME WOLOSK		17432	168983	05/15/13	Legal	538
PERANI & PARTNERS S		18752	328	02/24/13	Legal	192
PERELLA WEINBERG PA	[a]	18740	3680820201	03/16/13	Restructuring (HOLD)	20,000
PERELLA WEINBERG PA		18740	3680820202	04/03/13	Restructuring	100,028
PERELLA WEINBERG PA		18740	3680820203	05/01/13	Restructuring	103,543
PREMIUM ASSIGNMENT		18673	040213	05/02/13	Insurance	3,072
PROTIVITI INC	[a]	18733	9114	04/18/13	Restructuring (HOLD)	42,635
PROTIVITI INC		18733	9171	05/19/13	Restructuring	134,482
RACKSPACE MANAGED H		16440	100810132POS	02/19/13	Utilities	(1,013)
RACKSPACE MANAGED H		16440	100810132POS	02/19/13	Utilities	1,547
RACKSPACE MANAGED H		16440	910052445	05/17/13	Utilities	(424)
RACKSPACE MANAGED H		16440	100857904	05/20/13	Utilities	34,401
SONY DISC		6137	3623683	05/24/13	Distribution & Freight	136
SYMANTEC CORP.		16212	200251948	04/30/13	Utilities	327
UAB ON5		18644	O37	04/09/13	Product Development	28,800
UNITED PARCEL SERVI		778	000072824W16	05/05/13	Distribution & Freight	540
UNITED PARCEL SERVI		778	000072824W17	05/12/13	Distribution & Freight	1,054
VOLKSWAGEN AG		17074	81114B1303PO	04/30/13	Royalty	325
WEEKS-LERMAN GROUP		17224	INV1735165	05/16/13	Office Expense	86
BAKER & MCKENZIE		840	1221053	05/19/13	Legal	189
GEORGE WIDJOJO & PA		16479	56622GWWH	05/23/13	Legal	695
GEORGE WIDJOJO & PA		16479	56623GWWH	05/23/13	Legal	670
GEORGE WIDJOJO & PA		16479	56624GWWH	05/23/13	Legal	670
STAINLESS GAMES LTD		16978	81104A1303PO	04/30/13	Royalty	418

Total Post-petition Accounts Payable (Trade)

\$ 951,737

[a] Represents the 20% holdback

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

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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	\$ 1,318,465
Plus: Amounts billed during the period	781,087
Less: Amounts collected during the period	947,184
Total Accounts Receivable at the end of the reporting period	\$ 1,152,368

Accounts Receivable Aging	0-30 Days	31-60 Days	61-90 Days	91+ Days	Total
Retail A/R	\$ 22,034	\$ -	\$ 6,614	\$ 1,217,090	\$ 1,245,738
Royalty A/R	1,236,848	13,698	419,388	25,000	1,694,934
Total Accounts Receivable	1,258,882	13,698	426,002	1,242,090	2,940,672
Less: Bad Debts (Amount considered uncollectible)					1,788,304
Net Accounts Receivable	\$ 1,258,882	\$ 13,698	\$ 426,002	\$ 1,242,090	\$ 1,152,368

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PAYMENTS TO INSIDERS AND PROFESSIONALS

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

PAYMENTS TO INSIDERS AND PROFESSIONALS

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

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
Keller, Kristen J.	Payroll	\$ 24,277	\$ 84,971
Mattes, Robert	Payroll	19,167	67,083
Wilson, James W.	Payroll	38,833	135,917
Keller, Kristen J.	Travel & Exp	-	2,074
Wilson, James W.	Travel & Exp	-	362
TOTAL PAYMENTS TO INSIDERS		\$ 82,277	\$ 290,406

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
Akin Gump Strauss Hauer & Feld LLP	2/15/2013	\$ -	\$ 286,177	\$ 286,177	\$ 748,731
Perella Weinberg Partners LP	2/15/2013	-	81,549	81,549	223,571
Protiviti Inc.	2/15/2013	-	182,725	182,725	257,117
Hunton Williams LLP	3/21/2013	-	-	218,857	-
Bracewell & Giuliani LLP	3/17/2013	-	95,934	208,499	193,986
BMC Group	2/15/2013	-	-	-	95,586
Imperial Capital Loan Trading, LLC (Collateral Agent)			-	5,000	-
Cooley LP [a]	2/15/2013	-	-	-	478,363
Duff & Phelps Securities LLC [a]	2/15/2013	-	-	-	134,943
TOTAL PAYMENTS TO PROFESSIONALS		\$ -	\$ 646,386	\$ 982,807	\$ 2,132,297

* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

[a] Official Committee of Unsecured Creditors Professional

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

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
Alden Global Value Recovery Master Fund, LP	\$ -	\$ -	\$ 2,053,064
475 Building Company	26,843	26,843	-
GPPG, LLC [a]	2,500	2,500	-
Standard Parking Company	4,000	4,000	-
Westwood Terrace, LLC [b]	-	-	-
TOTAL PAYMENTS		\$ 33,343	\$ 2,053,064

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

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DEBTOR QUESTIONNAIRE

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

Explanations

(1) As part of the closing of the Debtors' LA office, the Debtors sold to liquidators and other parties de minimis assets consisting of old office furniture/equipment. The Debtors conferred with and obtained the consent of the DIP Lender and the Official Committee of Unsecured Creditors prior to the sale of these assets.

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

(13) Certain post petition amounts are past due because of untimely receipt of invoices and supporting documents. Amounts will be paid upon review and approval of such invoices.