

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)

**THIRD MONTHLY FEE STATEMENT OF PROTIVITI INC.,
FINANCIAL ADVISOR TO THE DEBTORS AND DEBTORS-IN POSSESSION,
FOR THE PERIOD OF APRIL 1, 2013 THROUGH APRIL 30, 2013**

Name:	Protiviti Inc.
Authorized to Provide Professional Services to:	Atari Inc., <i>et al.</i>
Date of Order Authorizing Employment:	February 15, 2013
Period Covered by Monthly Statement:	April 1, 2013 through April 30, 2013
100% of Fees Invoiced to Atari Inc.:	\$82,201.40
80% of Fees Invoiced to Atari Inc.:	\$65,761.12
100% of Expenses Invoiced to Atari Inc.:	\$1,250.02
Total Hours Billed to Atari Inc.:	204.1 Hours
Name and Applicable Billing Rate of Each Professional Billing to Atari Inc.:	<u>See page 2</u>
Total Hours Billed and Amount of Billing for Each Professional Billing to Atari Inc.:	<u>See page 2</u>

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

1. Protiviti Inc. (“Protiviti”), financial advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), hereby submits this monthly fee statement (the “Monthly Statement”) for the period of April 1, 2013 through April 30, 2013 (the “Statement Period”) for payment of professional services rendered and reimbursement of expenses incurred during the Statement Period pursuant to the Court’s *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 81] (the “Fee Order”). In support of this Monthly Statement, Protiviti respectfully represents as follows:

A. Protiviti Inc.

2. In compliance with Paragraph 2(c) of the Fee Order, the table below lists the individuals and their respective titles who provided services to the Debtors during the Statement Period, their respective billing rates, and the aggregate hours expended by each individual:

<u>Individual</u>	<u>Title</u>	<u>Hours</u>	<u>Rate [1]</u>	<u>Value</u>
Davis, Guy A.	Managing Director	74.7	\$ 511.27	\$ 38,192.00
Roski, Suzanne B.	Managing Director	2.9	522.00	1,513.80
Koons, Denise A.	Associate Director	2.3	390.00	897.00
Williams, Heather G.	Associate Director	19.7	370.00	7,289.00
Koehler, Justin F.	Senior Manager	81.2	351.00	28,501.20
Smith, Matthew S.	Manager	21.9	256.00	5,606.40
Shryock, Julie Y.	Senior Consultant	0.9	140.00	126.00
Sullivan, Shane M.	Consultant	0.5	152.00	76.00
		<u>204.1</u>	<u>\$ 402.75</u>	<u>\$ 82,201.40</u>

[1] Average hourly rate. Includes non-chargeable travel time.

3. The following itemization breaks down the services rendered to the Debtors by Protiviti by category as follows:

<u>Code</u>	<u>Description</u>	<u>Hours</u>
443	Case Administration	8.4
444	Claims Administration	35
446	Prepare Fee/Employment Applications	4.9
448	Financing	45.8
451	Plan and Disclosure	23.2
453	Accounting & Auditing	3.6
456	Corporate Finance	14
459	Tax Consulting	4.3
472	Monthly Operating Reports/Trustee Accounting	15.2
475	Prepare SOFAs and Bankruptcy Schedules	43.2
591	Non-Billable Travel	6.5

4. In further compliance with Paragraph 2(c) of the Fee Order, attached hereto as Exhibit A is a reasonably detailed breakdown of the disbursements incurred by Protiviti during the Statement Period when rendering services to the Debtors, and contemporaneously maintained time entries for each individual who rendered services to the Debtors in increments of tenths of an hour during the Statement Period.

5. By this Monthly Statement, Protiviti respectfully requests payment in accordance with Paragraph 2(e) of the Fee Order of eighty percent (80%) of the fees incurred when rendering services to the Debtors, \$65,761.12, and reimbursement of one hundred percent (100%) of the expenses incurred when rendering services to the Debtors, \$1,250.02 as identified in this Monthly Statement.²

² Protiviti reserves the right to amend the amounts requested in the event that a subsequent review of Protiviti's records reveals that additional professional services were rendered and/or expenses were incurred on behalf of the Debtors during the Statement Period which were not processed in advance of preparation of the Monthly Statement. In the event that such amendments are required, Protiviti reserves the right to serve a supplement to this Monthly Statement and/or seek additional fees and expenses in any fee applications subsequently filed with the Court.

Dated: May 20, 2013
Richmond, Virginia

PROTIVITI INC.

/s/ Guy A. Davis

Guy A. Davis
1051 East Cary Street, Suite 602
Richmond, Virginia 23219
(804) 644-7000

*Financial Advisor for Debtors and
Debtors-in-Possession*

Exhibit A

Pg 6 of 10
Protiviti Inc.

1051 E. Cary Street
Suite 602
Richmond, VA 23219
Tax ID # 04-3661951

REMITTANCE PAGE

Atari Inc.
475 Park Avenue South, 12th Floor
New York, NY 10016

May 13, 2013
Invoice No. 9197
Our File No. R13001
Billing Through: 4/30/13

REGARDING: Atari Inc.

TOTAL FEES	\$82,201.40
TOTAL DISBURSEMENTS	1,250.02
TOTAL CHARGES FOR THIS BILL	<u>\$83,451.42</u>

Please remit this copy with your payment

Pg 7 of 10
Protiviti Inc.1051 E. Cary Street
Suite 602
Richmond, VA 23219
Tax ID # 04-3661951Atari Inc.
475 Park Avenue South, 12th Floor
New York, NY 10016

May 13, 2013

Invoice No. 9197
Our File No. R13001
Billing Through: 4/30/13

REGARDING: Atari Inc.

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
Task:	443	B - Case Administration	
4/4/13	GAD	Meet with management re: claims waterfall, year end close and 341 hearing.	3.50
4/5/13	GAD	Prepare for and attend 341 hearing at U.S. Trustee's Office.	2.00
4/9/13	GAD	Revise global notes and discuss schedule amendments w/ management.	1.20
4/9/13	GAD	Communicate w/ counsel re amended schedules.	0.20
4/9/13	GAD	Prepare fee concession confirmation.	0.20
4/16/13	SMS	Review BMC agreement.	0.50
4/22/13	GAD	Attend conf. call re amended schedules.	0.80
	Total for	B - Case Administration	8.40
Task:	444	B - Claims Admin & Objections	
4/1/13	GAD	Review claims pool and contract rejection analysis with management. Prepare for meeting with DIP lender re: same	2.50
4/1/13	HGW	Call w/ R. Mattes re rejection claims.	1.00
4/1/13	HGW	Update GUC pool analysis and reconciliations.	2.00
4/2/13	GAD	Prepare waterfall analysis and estimate of admin and priority claims for DIP lender counsel.	4.50
4/3/13	GAD	Call with committee advisor re: claims pool estimate.	0.70
4/8/13	GAD	Communicate w/ Atari re PTO Priority Claims and statements.	0.80
4/10/13	GAD	Review claims issues - BMC.	0.50
4/25/13	GAD	Analyze intercompany claim and contract revisions.	2.10
4/25/13	GAD	Attend conf. calls w/ management and counsel re intercompany claim and contract revision.	2.50
4/26/13	GAD	Prepare and revise cure claim analysis for Perella instructions from management team.	3.50
4/26/13	GAD	Conf. calls w/ Perella re cure claims.	0.40
4/26/13	HGW	Participate in calls w/ client re cure costs.	1.50
4/26/13	JFK	Review intercompany claim information.	2.00
4/26/13	JFK	Update intercompany claim information for client review.	3.50
4/26/13	JFK	Create intercompany claim charts.	1.50
4/29/13	JFK	Review intercompany claim information.	2.50
4/29/13	JFK	Update files on intercompany claims.	3.50
	Total for	B - Claims Admin & Objections	35.00
Task:	446	B - Prepare Fee/ Employ Apps	
4/3/13	MSS	Prepare second monthly fee statement.	1.40
4/3/13	MSS	Revise prebill.	2.10

Atari - 00032411		R13001	Invoice No. 9197	Page 2
<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>	
4/17/13	JFK	Review fee application.	0.50	
4/18/13	JFK	Prepare fee application for March.	0.50	
4/19/13	MSS	Update second monthly fee statement.	0.40	
	Total for	B - Prepare Fee/ Employ Apps	<u>4.90</u>	
Task:	448	B - Financing		
4/4/13	GAD	Revise waterfall model, develop supporting exhibits for DIP lender.	2.60	
4/11/13	GAD	DIP Request Terms and mechanics. Review credit agreement. Call counsel.	1.20	
4/11/13	JFK	Review cashflow model for updated actual information.	2.50	
4/11/13	GAD	Revise cash flow for April 20th deadline.	1.10	
4/12/13	JFK	Update cashflow model for monthly lender reporting.	4.50	
4/12/13	JFK	Review cashflow model.	0.30	
4/15/13	GAD	Revise 13-week rolling forecast. Review detailed assumptions.	2.10	
4/16/13	JFK	Review cashflow model.	1.50	
4/16/13	GAD	Revise rolling 13-week.	1.00	
4/16/13	GAD	Call client re rolling 13-week forecast.	0.20	
4/17/13	JFK	Review cashflow model.	3.70	
4/17/13	JFK	Update cashflow model.	4.00	
4/17/13	GAD	Review variance report. Communicate w/ counsel re rolling 13-week forecast.	0.40	
4/18/13	JFK	Update cashflow model.	1.30	
4/18/13	JFK	Review cashflow model.	1.50	
4/18/13	JFK	Update cashflow model.	3.50	
4/19/13	JFK	Revise cashflow model.	4.30	
4/19/13	JFK	Review cashflow model.	0.50	
4/19/13	JFK	Update cashflow model re changes from R. Mattes.	3.50	
4/22/13	GAD	Attend call re 2008 credit agreement.	0.70	
4/22/13	JFK	Update 13-week cashflow model for rolling weekly exhibit.	1.50	
4/22/13	GAD	Revise rolling 13-week cashflow.	2.90	
4/23/13	JFK	Review updated budget.	1.00	
	Total for	B - Financing	<u>45.80</u>	
Task:	451	B - Plan & Disclosure		
4/2/13	SBR	Update Distribution Analysis as per discussion with counsel and counsel to Alden.	1.80	
4/3/13	GAD	Revise waterfall/ create exhibits.	3.10	
4/3/13	SBR	Update Distribution Analysis as per discussion with counsel and counsel to Alden.	1.10	
4/5/13	MSS	Participate in conference call re distribution analysis.	0.60	
4/5/13	MSS	Review distribution analysis.	0.80	
4/5/13	GAD	Review draft waterfall for presentation to management and counsel.	2.00	
4/5/13	GAD	Present draft waterfall to management and counsel.	0.80	
4/8/13	JFK	Review distribution analysis.	3.30	
4/8/13	MSS	Update distribution analysis.	0.40	
4/9/13	JFK	Review distribution analysis.	2.30	
4/9/13	JFK	Update distribution analysis.	1.50	
4/9/13	GAD	Review and revise waterfall analysis per comments from management and counsel.	2.00	
4/10/13	JFK	Update distribution analysis summary and supporting schedules.	3.50	
	Total for	B - Plan & Disclosure	<u>23.20</u>	
Task:	453	B - Accounting & Auditing		
4/29/13	GAD	Conf. calls w/ client re inter-company accounting.	0.80	
4/30/13	GAD	Review debtor financial analyses re intercompany transactions and interest computations.	2.80	
	Total for	B - Accounting & Auditing	<u>3.60</u>	

Atari - 00032411 R13001 Invoice No. 9197 Page 3

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
Task:	456	B - Data Analysis	
4/23/13	JFK	Review intercompany accounts for Atari, Inc., Europe and SA.	4.70
4/23/13	JFK	Review transfer of credit facility from Atari to Europe.	2.50
4/23/13	GAD	Review licensing agreement and journal entry activity for SA and EV. Request additional supporting data.	1.50
4/24/13	JFK	Review intercompany accounts between Atari Inc., Europe and SA.	3.50
4/24/13	JFK	Create charts for intercompany account analysis.	1.50
4/24/13	GAD	Review SA Royalty accrual issue, per DIP lender inquiry.	0.30
	Total for	B - Data Analysis	14.00
Task:	459	B - Tax Consulting	
4/26/13	GAD	Research transfer tax issues.	1.10
4/26/13	DAK	Review New York regulations, etc regarding taxability of tangible and intangible property on the sale of a business.	1.30
4/26/13	JYS	Research state sale tax & transfer tax for Atari.	0.90
4/29/13	DAK	Review New York regulations, etc regarding taxability of tangible and intangible property on the sale of a business.	1.00
	Total for	B - Tax Consulting	4.30
Task:	472	MORs / Trustee Accounting	
4/8/13	HGW	Prepare for and participate in call w/ client re March MOR.	1.00
4/8/13	HGW	Correspond w/ client re accounting entries.	0.30
4/8/13	HGW	Prepare MOR document request list.	1.10
4/9/13	HGW	Prepare MOR template for March (roll forwards).	0.80
4/10/13	HGW	Review data sent by client re MOR.	0.50
4/12/13	HGW	Prepare March MOR.	3.90
4/12/13	HGW	Prepare March MOR. Send draft to R. Mattes.	3.60
4/15/13	HGW	Calls w/ R. Mattes to discuss MOR.	0.50
4/15/13	HGW	Update MOR with client changes / additions.	2.50
4/15/13	HGW	Review docket re professional fee approval dates. Update MOR accordingly.	1.00
	Total for	MORs / Trustee Accounting	15.20
Task:	475	B - Prepare SOFAs & B / R Sch	
4/9/13	MSS	Update global notes re Schedules and SOFAs.	0.30
4/25/13	GAD	Prepare amended schedules.	0.40
4/26/13	GAD	Prepare amended schedules. Compare credit agreement exhibits to bankruptcy schedule disclosures.	1.30
4/26/13	GAD	Telecoms w/ R. Mattes re schedules, notice accounting and intercompany license and royalty agreements.	2.10
4/29/13	GAD	Prepare amended schedules. Revise analysis of claim amount revisions.	2.80
4/29/13	GAD	Prepare revisions to global notes.	1.50
4/29/13	MSS	Prepare amended Schedules and SOFAs.	4.20
4/30/13	GAD	Prepare, review and revise amended bankruptcy schedules and SOFA for Atari, Inc., Interactive CUSH and Humongous.	5.50
4/30/13	GAD	Conf. calls w/ counsel and management re amended schedules and intercompany accounting.	2.60
4/30/13	JFK	Review amended schedules.	3.50
4/30/13	JFK	Review amended SOFAs.	1.50
4/30/13	JFK	Update schedules for intercompany changes.	3.30
4/30/13	JFK	Review Notice of Amendment to schedules and SOFAs.	2.50
4/30/13	MSS	Prepare amended Schedules and SOFAs.	2.20
4/30/13	MSS	Prepare amended Schedules and SOFAs.	3.10
4/30/13	MSS	Prepare amended Schedules and SOFAs.	3.80
4/30/13	MSS	Prepare amended Schedules and SOFAs.	2.60
	Total for	B - Prepare SOFAs & B / R Sch	43.20

Atari - 00032411 R13001 Invoice No. 9197 Page 4

<u>Date</u>	<u>Individual Procedure</u>	<u>Hours</u>
Task: 591	Client Non Billable	
4/4/13	GAD Non chargeable travel from Alabama	2.50
4/5/13	GAD Non-chargeable travel to Richmond	4.00
	Total for Client Non Billable	<u>6.50</u>
	Total hours for this matter	<u>204.10</u>

DISBURSEMENTS

3/25/13	One-way train service for G. Davis from Baltimore to NY	167.00
4/4/13	Travel meal for G. Davis	7.50
4/4/13	Travel meal for G. Davis	8.98
4/4/13	Travel meal for G. Davis	9.61
4/4/13	Travel meal for G. Davis	10.11
4/5/13	Roundtrip travel for G. Davis 04/05/13	528.40
4/5/13	One-night lodging for G. Davis	436.12
4/5/13	Taxi service to JFK for G. Davis	72.28
4/5/13	Travel meal for G. Davis	4.02
4/30/13	Copies - internal for April 2013	6.00
	Total disbursements for this matter	<u>\$1,250.02</u>

Timekeeper Summary

<u>Name</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DAK	Koons, Denise A.	2.30	390.00	897.00
GAD	Davis, Guy A.	6.50	0.00	0.00
GAD	Davis, Guy A.	68.20	560.00	38,192.00
HGW	Williams, Heather G.	19.70	370.00	7,289.00
JFK	Koehler, Justin F.	81.20	351.00	28,501.20
JYS	Shryock, Julie Y.	0.90	140.00	126.00
MSS	Smith, Matthew S.	21.90	256.00	5,606.40
SBR	Roski, Suzanne B.	2.90	522.00	1,513.80
SMS	Sullivan, Shane M.	0.50	152.00	76.00
	Total fees for this matter	<u>204.10</u> hrs		<u>\$82,201.40</u>

BILLING SUMMARY

TOTAL FEES	\$82,201.40
TOTAL DISBURSEMENTS	1,250.02
TOTAL CHARGES FOR THIS BILL	<u><u>\$83,451.42</u></u>