

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

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

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 In re : Chapter 11
 :
 Atari, Inc., et al.,¹ : Case No. 13-10176 (JMP)
 :
 Debtors. : (Jointly Administered)
 :
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**STATEMENT OF SERVICES RENDERED AND EXPENSES
 INCURRED BY DUFF & PHELPS SECURITIES, LLC, FINANCIAL ADVISORS TO
 THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD OF APRIL 1, 2013 THROUGH APRIL 30, 2013**

Name of Applicant:	Duff & Phelps Securities, LLC
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Date of Retention:	March 21, 2013 <i>nunc pro tunc</i> to February 11, 2013
Period for which Compensation and reimbursement is sought:	April 1, 2013 – April 30, 2013
Amount of compensation requested:	\$40,000.00 (80% of \$50,000.00)
Amount of compensation held back:	\$10,000.00
Amount of expense reimbursement requested:	\$1,535.30
Amount of payment sought:	\$41,535.30

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

This statement is the second monthly fee statement (the “Fee Statement”) of Duff & Phelps Securities, LLC (“D&P”), financial advisors to the official committee of unsecured creditors (the “Committee”) in the above-captioned cases, filed pursuant to the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 81] (the “Interim Compensation Order”). D&P hereby requests: (a) payment of compensation in the amount of \$40,000.00 which is equal to eighty percent (80%) of the total amount of compensation sought (i.e. \$50,000.00) for actual and necessary professional services rendered during the period of April 1, 2013 through April 30, 2013 (the “Fee Period”); and (b) reimbursement of actual and necessary costs and expenses in the amount of \$1,535.30 incurred by D&P during the Fee Period in connection with these cases.²

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

Notice

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

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

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

WHEREFORE, pursuant to the Interim Compensation Order, D&P requests: (a) compensation in the amount of \$50,000.00 (of which Applicant requests payment in the amount of \$40,000.00 which equals 80% of \$50,000.00) on account of reasonable and necessary professional services rendered to the Committee by D&P; and (b) reimbursement of actual and necessary costs and expenses in the amount of \$1,535.30, for a total amount for the Fee Period of \$51,535.30 (of which applicant seeks payment in the amount of \$41,535.30 which equals 80% of the requested compensation and 100% of the requested reimbursement of actual and necessary costs and expenses).

Dated: May 20, 2013
New York, New York

DUFF & PHELPS SECURITIES, LLC



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EXHIBIT A

Atari, Inc.
Duff & Phelps Securities, LLC
[Summary of Hours for the Period 4/1/13 through 4/30/13](#)

Summary of Hours for the Period 4/1/13 through 4/30/13

April-13

Professional	Title	Hours
Brent Williams	Managing Director	10.0
Thomas Carlson	Managing Director	14.0
Alice Chong	Associate	50.5
Ray Peng	Analyst	48.0
Total		122.5

Atari, Inc.

Duff & Phelps Securities, LLC

[Summary of Hours for the Period 4/1/13 through 4/30/13](#)

Brent Williams, Managing Director

Date	Description	Hours
4/27/13	Internal correspondence (email/calls) on Case issues and related analysis	3.0
4/27/13	Reviewed and analyzed due diligence items	1.5
4/28/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
4/28/13	Reviewed and analyzed due diligence items	1.0
4/29/13	Reviewed and analyzed due diligence items	0.5
4/29/13	Correspondence and/or Discussion with Case Professionals	0.5
4/30/13	Correspondence and/or Discussion with Case Professionals	1.5
April 1, 2013 through April 30, 2013		10.0

Atari, Inc.

Duff & Phelps Securities, LLC

Summary of Hours for the Period 4/1/13 through 4/30/13

Thomas Carlson, Managing Director

Date	Description	Hours
4/2/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
4/3/13	Correspondence and/or Discussion with Case Professionals	1.0
4/3/13	Prepared/reviewed presentation for UCC	1.0
4/4/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/4/13	Correspondence and/or Discussion with Case Professionals	1.0
4/9/13	Correspondence and/or Discussion with Case Professionals	1.0
4/10/13	Correspondence and/or Discussion with Case Professionals	2.5
4/10/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/10/13	Reviewed and analyzed due diligence items	0.5
4/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/18/13	Correspondence and/or Discussion with Case Professionals	1.0
4/18/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
4/23/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
4/25/13	Correspondence and/or Discussion with Case Professionals	1.0
April 1, 2013 through April 30, 2013		14.0

Atari, Inc.

Duff & Phelps Securities, LLC

Summary of Hours for the Period 4/1/13 through 4/30/13

Alice Chong, Associate

Date	Description	Hours
4/2/13	Correspondence and/or Discussion with Case Professionals	0.5
4/2/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/2/13	Reviewed and analyzed due diligence items	2.0
4/2/13	Prepared/reviewed presentation for UCC	1.5
4/3/13	Correspondence and/or Discussion with Case Professionals	1.0
4/3/13	Reviewed and analyzed due diligence items	1.0
4/3/13	Prepared/reviewed presentation for UCC	2.0
4/4/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/4/13	Correspondence and/or Discussion with Case Professionals	1.0
4/5/13	Review of DIP reporting	0.5
4/7/13	Reviewed and analyzed due diligence items	1.0
4/8/13	Reviewed/analyzed court docket and court documents	1.5
4/9/13	Correspondence and/or Discussion with Case Professionals	0.5
4/10/13	Correspondence and/or Discussion with Case Professionals	1.0
4/10/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/10/13	Reviewed and analyzed due diligence items	2.0
4/12/13	Review of DIP reporting	1.0
4/15/13	Reviewed/analyzed court docket and court documents	2.5
4/15/13	Reviewed and analyzed due diligence items	1.0
4/16/13	Correspondence and/or Discussion with Case Professionals	0.5
4/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/16/13	Reviewed and analyzed due diligence items	1.5
4/17/13	Reviewed and analyzed due diligence items	2.0
4/17/13	Reviewed/analyzed court docket and court documents	1.0
4/18/13	Correspondence and/or Discussion with Case Professionals	0.5
4/18/13	Reviewed/analyzed court docket and court documents	1.5
4/18/13	Internal correspondence (email/calls) on Case issues and related analysis	0.5
4/19/13	Review of DIP reporting	0.5
4/22/13	Reviewed/analyzed court docket and court documents	2.0
4/22/13	Reviewed and analyzed due diligence items	1.5
4/23/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/24/13	Reviewed and analyzed due diligence items	2.0
4/25/13	Correspondence and/or Discussion with Case Professionals	0.5
4/25/13	Reviewed and analyzed due diligence items	1.5
4/26/13	Review of DIP reporting	1.0
4/27/13	Internal correspondence (email/calls) on Case issues and related analysis	3.5
4/28/13	Internal correspondence (email/calls) on Case issues and related analysis	2.0
4/29/13	Correspondence and/or Discussion with Case Professionals	0.5
4/30/13	Correspondence and/or Discussion with Case Professionals	1.5
April 1, 2013 through April 30, 2013		50.5

Atari, Inc.

Duff & Phelps Securities, LLC

Summary of Hours for the Period 4/1/13 through 4/30/13

Ray Peng, Analyst

Date	Description	Hours
4/2/13	Correspondence and/or Discussion with Case Professionals	0.5
4/2/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/2/13	Reviewed and analyzed due diligence items	1.5
4/2/13	Prepared/reviewed presentation for UCC	2.0
4/3/13	Correspondence and/or Discussion with Case Professionals	0.5
4/3/13	Reviewed and analyzed due diligence items	1.0
4/3/13	Prepared/reviewed presentation for UCC	2.0
4/4/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/4/13	Correspondence and/or Discussion with Case Professionals	0.5
4/5/13	Review of DIP reporting	1.0
4/7/13	Reviewed and analyzed due diligence items	1.5
4/8/13	Reviewed/analyzed court docket and court documents	2.0
4/10/13	Correspondence and/or Discussion with Case Professionals	1.0
4/10/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/10/13	Reviewed and analyzed due diligence items	2.0
4/12/13	Review of DIP reporting	1.0
4/14/13	Prepared time entries	1.0
4/15/13	Prepared time entries	1.5
4/15/13	Reviewed/analyzed court docket and court documents	2.0
4/16/13	Reviewed and analyzed due diligence items	2.0
4/16/13	Correspondence and/or Discussion with Case Professionals	0.5
4/16/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/17/13	Reviewed and analyzed due diligence items	1.0
4/18/13	Reviewed and analyzed due diligence items	1.5
4/19/13	Review of DIP reporting	1.0
4/22/13	Reviewed/analyzed court docket and court documents	2.0
4/22/13	Reviewed and analyzed due diligence items	2.0
4/23/13	Internal correspondence (email/calls) on Case issues and related analysis	1.0
4/23/13	Reviewed and analyzed due diligence items	0.5
4/25/13	Correspondence and/or Discussion with Case Professionals	1.0
4/26/13	Review of DIP reporting	1.0
4/27/13	Internal correspondence (email/calls) on Case issues and related analysis	1.5
4/29/13	Correspondence and/or Discussion with Case Professionals	0.5
4/30/13	Correspondence and/or Discussion with Case Professionals	1.5
4/30/13	Prepared time entries	1.0
April 1, 2013 through April 30, 2013		48.0

EXHIBIT B

Duff & Phelps Securities, LLC
Expense Detail for Atari, Inc.
Period from April 1, 2013 through April 30, 2013

EXPENSE DETAIL LOCATED ON THE FOLLOWING PAGE(S)

April 2013	
Category	Amount
Business Meals	75.00
Parking / Transportation	32.50
Professional Services	1,427.80
Total	\$ 1,535.30

Duff & Phelps Securities, LLC
Expense Detail for Atari, Inc.
Period from April 1, 2013 through April 30, 2013

April 2013	
Category	Amount
Business Meals	75.00
Parking / Transportation	32.50
Professional Services	1,427.80
Total	\$ 1,535.30

Meals Detail

Professional	Date	Description	Amount
Peng, Ray	04/01/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	04/17/13	Late Night Working Dinner - One Professional	\$ 25.00
Chong, Alice	04/28/13	Late Night Working Dinner - One Professional	\$ 25.00
			<u>\$ 75.00</u>

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

Professional	Date	Description	Amount
Peng, Ray	04/01/13	Late Night NYC Taxi from Office to Home	\$ 12.50
Chong, Alice	04/17/13	Late Night NYC Taxi from Office to Home	20.00
			<u>\$ 32.50</u>

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

Professional	Date	Description	Amount
Miller, Erica	4/1/13 - 4/30/13	Processing of Retention / Fee Application	\$ 1,427.80
			<u>\$ 1,427.80</u>

Duff & Phelps Securities, LLC

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

Period from April 1, 2013 through April 30, 2013

Professional Services Performed for Duff & Phelps, Securities LLC

<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate/Hour</u>	<u>Billed Amount</u>
3-Apr-13	Reviewed filings.	0.50	\$ 118.00	\$ 59.00
5-Apr-13	Worked on first application.	0.50	\$ 118.00	\$ 59.00
8-Apr-13	Reviewed filings.	0.30	\$ 118.00	\$ 35.40
9-Apr-13	Worked on fee statement.	0.30	\$ 118.00	\$ 35.40
10-Apr-13	Worked on fee statement.	1.50	\$ 118.00	\$ 177.00
11-Apr-13	Worked on fee statement.	1.50	\$ 118.00	\$ 177.00
12-Apr-13	T/C with GG re: expenses. Worked on same.	0.50	\$ 118.00	\$ 59.00
16-Apr-13	Worked on fee statement.	1.00	\$ 118.00	\$ 118.00
18-Apr-13	Worked on fee statement. Emails with team and counsel re: same.	2.00	\$ 118.00	\$ 236.00
19-Apr-13	Finalized and sent fee statement.	1.00	\$ 118.00	\$ 118.00
23-Apr-13	Reviewed docket and filings.	0.80	\$ 118.00	\$ 94.40
24-Apr-13	Reviewed docket and filings.	0.80	\$ 118.00	\$ 94.40
25-Apr-13	Worked on next fee statement.	0.70	\$ 118.00	\$ 82.60
29-Apr-13	Reviewed case docket.	0.30	\$ 118.00	\$ 35.40
30-Apr-13	Worked on April.	0.40	\$ 118.00	\$ 47.20

Total April Hours **12.10** **\$ 1,427.80**